



Mahere-ā-Tau 2026/27

Annual Plan 2026/27

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 Taitokerau,

Tēnā koutou, tēnā koutou, tēnā koutou katoa!

Mea nei ko ngā kupu whāriki mō te Mahere-ā-Tau 2026/27

This mihi is an acknowledgement and greeting to the people of Northland and proudly introduces the Annual Plan 2026/27.



Te Whakaahu Whakamua

Moving forward



He karere nā Te Heamana rāua ko Te Tāhūhū Rangapū

Message from Chair and Chief Executive

Whakapā mai e te iwi whānui, ā, me titiro tonu tātou ki te pae ki tawhiti.

Welcome to our Annual Plan for 2026/27.

As we head into another year, we must acknowledge the myriad of pressures, both domestic and international, that are impacting our people.

Times are tough for many in Taitokerau and we recognise affordability remains a critical issue.

At the same time there remains hugely significant work to be done to care for te taiao (our environment) and to continue to help build climate resilient communities in a region that has suffered more than its share of impacts in recent adverse weather events.

This Annual Plan represents our best efforts to walk the fine line between considering necessity and affordability, and does not contain any significant changes from what is set out in our Long Term Plan.

As previously publicly signalled, council has delivered a nil increase in its total rates take for the 2026/27 financial year.

In an era of rising costs and inflation, holding the line on rates is our tangible way of standing with you, the people, and easing pressure where it's needed.

However, it's important to bear in mind that no increase does not mean no investment; rather, it is about smarter, leaner spending and prioritising what's critical.

Looking ahead, one new area in which the council will be working hard to achieve the best outcome for Northlanders is the proposed local government reform announced by central government late last year.

Our council has operated under current arrangements for around 30 years, and we agree it is both timely and appropriate to review the system to ensure it is fit-for-purpose in 2026 and beyond.

The reality is that meaningful change may still be several years away; however, our council is keen to work together with the other Northland councils to proactively consider what might best serve the region – a 'By Northland, for Northland' approach.

Our elected members and staff are focused on ensuring your council is well positioned for any future changes, whatever these may be.

Likewise, we are working diligently alongside our district council partners to ensure Northland is in the best possible position to implement central government's planned reform of the Resource Management Act.

As we head into the new financial year, we're focused on delivering meaningful outcomes on the ground, maintaining strong community relationships and operating with increased clarity around our functions and resourcing.

Thank you for taking the time to read this foreword. We look forward to serving you over the next 12 months.

Kia kaha tonu tatou, kia manawaroa!



Pita Tipene
Chair

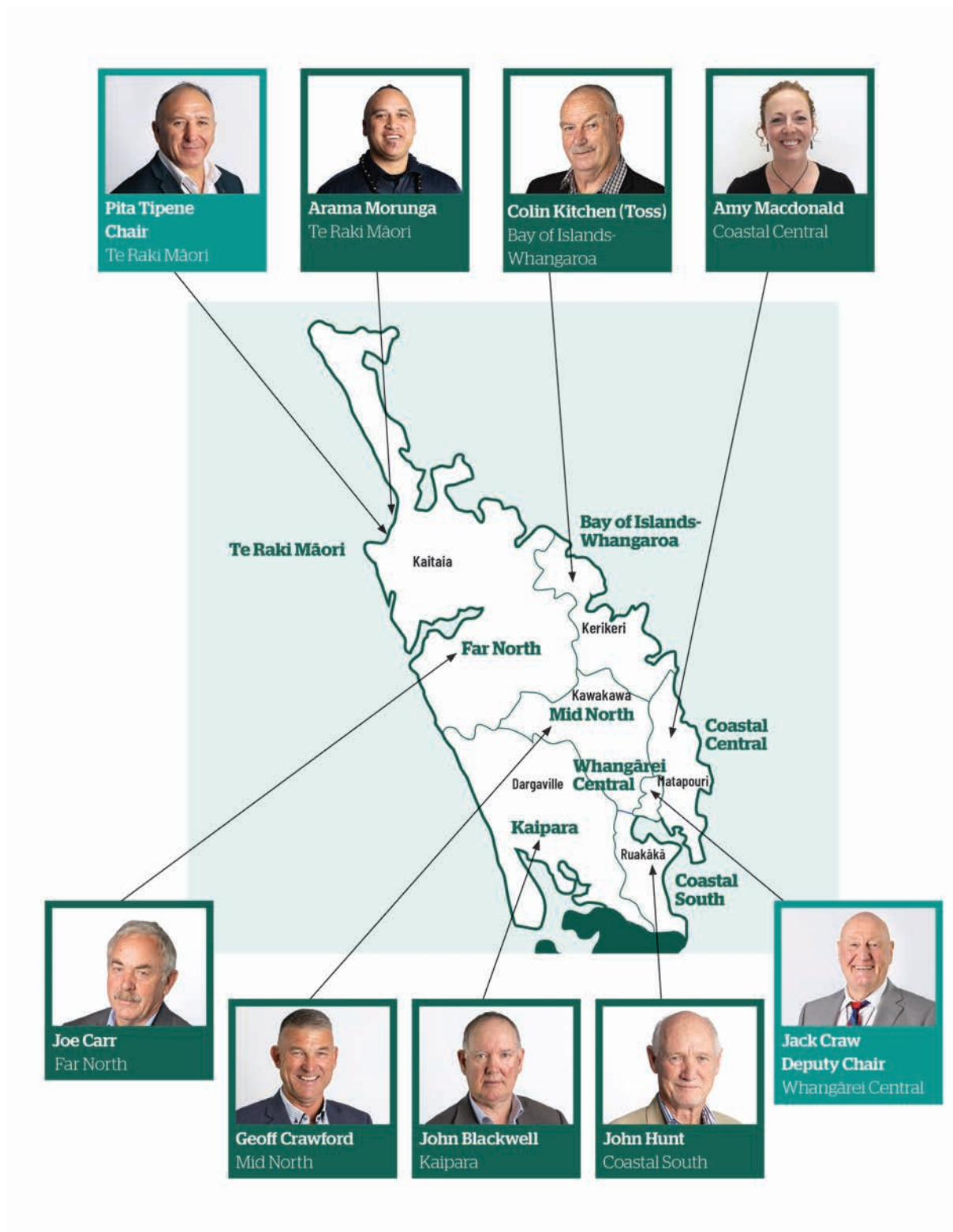


Jonathan Gibbard
Chief Executive Officer



Ō tātou Kaikaunihera

Our regional councillors



Ngā kaupapa matua o tēnei Mahere ā Tau

About this Annual Plan 2026/27

What is an Annual Plan?

Every three years, we develop a Long Term Plan (LTP). This is our main planning document and our roadmap for the following ten years - 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 incorporate any environmental or legislative changes.

This is our second annual plan since adopting the Long Term Plan 2024-2034 in June last year, and subsequent Amended Long Term Plan in April 2025, which can be found [here](#).

Mahere-ā-Tau | Annual Plan 2026/27

This annual plan reviews the third year of the Amended Te Mahere Roa | Long Term Plan 2024-2034 (LTP). Development began around 12 months ago with a further review of our budgets, activities and funding sources to ensure that we can continue to achieve what we'd set out to do, while holding the line on rating levels. This builds on work done to reduce rates as part of our previous annual plan.

In response to ongoing financial challenges for our communities in a time of rising costs and inflation, the focus has been on smarter, leaner spending that prioritises core and critical work, without significantly impacting on overall levels of service.

At the council meeting on 23 June 2026, council approved this annual plan with the following changes from that set out in the Amended Long Term Plan 2024-2034. These changes resulted in a 0% increase in total annual rates take - considerably less than the 4.04% approved for year three (2026/27) of the LTP.

Reduced rates

The lower rates were achieved through targeted budget and activity reductions where ever possible that did not result in any significant affects on existing levels of service. Savings were also realised by reallocating funding from earlier LTP initiatives that are now redundant or no longer required to maintain service levels. In addition, reserves were utilised where appropriate - including the prior-year's

surplus - to address funding shortfalls and support essential programmes needed to meet our legislative obligations for core services.

To achieve a 0% total rates increase, the following savings via budget reductions were made. These changes are not expected to result in any significant reduction in levels of service, and are made up of the following reductions in respective budgets:

- » National meeting, catering, and sundry costs: Organisation-wide reductions
- » Biosecurity: Partial reduction to the invasive freshwater clam response budget, partnership contractor budget, and Moana Ora marine protected areas contractor budget, along with general reductions across the group, and LTP-approved new initiatives not proceeding
- » Chief Executive office: National working party meetings and consultants budget reductions
- » Community Resilience: Partial reductions to the climate adaptation programme consultant budget, full reduction to the co-lead role for the climate action programme and climate advisor role budgets, partial reduction to the emissions reduction consultant budget, no additional increases to the Resilient Communities Fund, and general reductions across the group
- » Corporate Services: Reduction in Corporate Strategy team vacancy budget, partial reduction to the Regional Sporting Facilities Rate (offset by a transfer from the Resilience and Volatility Reserve), no additional increase to the Regional Accessibility Strategy implementation budget, full reduction to the GIS support role budget, and general reductions across the group
- » Environmental Services: Partial reduction to the freshwater plan implementation budget, no additional increase to the Environment Fund and Afforestation Grant, general reductions across the group, and LTP-approved new initiatives not proceeding
- » Regulatory Services: Partial reduction to the Consent monitoring and incident response lab testing costs budget, and full reduction to the consent processing officer role budget
- » Strategic Partnerships: Partial reduction to the Te Ruarangi non-elected member support budget and Māori engagement consultant budget, no increases to the Te Mana o Te Wai Fund and the Enviroschools budget, full reduction of the Māori partnerships role budget and

customer services role budget, along with general reductions across the group.

The following budgeting tools/savings were used to reduce rates further and offset the additional shortfall not covered by those reductions mentioned above:

- » Surplus from the previous year
- » Over-allocation of ACC levies, insurance and staffing budgets
- » Funding from the Land Management Reserve
- » Turnover savings.

What we provided for

In this annual plan, funding allocation was provided for:

- » An inflationary increase from 2.3% to 2.6%, as set by BERL (Business and Economic Research Limited) in the previous LTP
- » Partial funding for a continued response to the threat of invasive freshwater clam arrival in Northland
- » A funding shortfall created by a decrease in income as a result of the reduced number of cruise ships entering Northland
- » A funding shortfall created by a decrease in investment income as a result of reduced rent gains from council's investment properties
- » Increases to KiwiSaver requirements legislated by government
- » Additional funding for Local Government Reform work and council's contributions towards this
- » Normal year on year adjustments to business as usual budgets carried out to continue to deliver core services.

Consulting with our communities

Consulting with our communities is an essential part of developing any plan. However, consultation can be resource-intensive and costly. Therefore, we need to ensure that consultation occurs only when it is reasonable and when required under council's Significance and Engagement Policy, which can be found [here](#).

This policy outlines the circumstances where specific consultation on an issue or group of issues is necessary.

A specific consultation was not considered necessary when assessing the development of this annual plan against the Significance and Engagement Policy, with council opting to 'inform'. While specific community feedback was not sought on this annual plan, council remain well informed on community views from the adoption of the Long Term Plan 2024-2034, which was widely consulted on.



A note on the Operational Reserve

The Operational Reserve helps keep council services running smoothly by buffering against funding gaps when investment income is affected by market conditions.

Following a review of the policy underpinning this reserve, council have opted to discontinue the policy and retain the reserve under the new name: **Resilience and Volatility Reserve**. This is because the intent and funding arrangements of the existing Operational Reserve are now fully captured within the Statement of Investment Policy and Objectives (SIPO) under the 'Resilience and Volatility Reserve'. The purpose of the reserve has been updated so that it represents funds held within council's externally managed investment fund, and the intention to protect council from market value fluctuation.

Ngā mahere pūtea

Finances



Te tauākī pāpātanga pūtea

Funding impact statement

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

Annual Plan		Annual Plan	Amended LTP Year 3	Variance
2025/26		2026/27	2026/27	
\$(000)		\$(000)	\$(000)	\$(000)
Sources of operating funding				
-	General Rates, uniform annual general charges, rates penalties	-	-	-
56,758	Targeted rates	56,618	60,332	(3,714)
10,902	Grants and subsidies for operating purposes	9,207	6,782	2,425
5,925	Fees Charges	6,300	6,794	(494)
5,889	Interest and dividends from investments	5,981	5,844	137
7,968	Local authorities fuel tax, fines, infringement fees and other receipts	7,071	9,031	(1,960)
87,442	Total sources of operating funding	85,177	88,783	(3,606)
Applications of operating funding				
82,181	Payments to staff and suppliers	78,811	80,483	(1,672)
3,461	Finance costs	3,168	3,968	(800)
-	Other operating funding applications	-	-	-
85,642	Total applications of operating funding	81,979	84,451	(2,472)
1,800	Surplus/(Deficit) of operating funding	3,198	4,332	(1,134)
Sources of capital funding				
230	Subsidies and grants for capital expenditure	-	-	-
-	Development and financial contributions	-	-	-
3,804	Increase/(Decrease) in debt	1,812	1,812	-
-	Gross proceed from sale of assets	-	-	-
-	Lump sum contributions	-	-	-
-	Other dedicated capital funding	-	-	-
4,034	Total sources of capital funding	1,812	1,812	0
Applications of capital funding				
Capital expenditure				
-	- To meet additional demand	-	-	-
11,094	- To improve levels of service	3,501	1,933	1,568
773	- To replace existing assets	799	722	77
(752)	Increase/(Decrease) in reserves	400	1,401	(1,001)
(5,281)	Increase/(Decrease) in investments	310	2,088	(1,778)
5,834	Total Applications of capital funding	5,010	6,144	(1,134)
(1,800)	Surplus/(Deficit) of capital funding	(3,198)	(4,332)	1,134
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

Annual Plan		Annual Plan	Amended LTP Year 3	Variance
2025/26		2026/27	2026/27	
\$(000)		\$(000)	\$(000)	\$(000)
11,867	Capital expenditure included above not in Comprehensive Revenue and Expense	4,300	2,655	1,645
(5,281)	Investment movements included above not in Comprehensive Revenue and Expense	310	2,088	(1,778)
-	- Other Gains included in Comprehensive Income not above	-	-	-
-	- Gross Proceeds included above not in Comprehensive Income	-	-	-
0	Financial Asset fair value adjustments included in comprehensive income but not above	-	-	-
1,451	Property revaluation adjustments included in comprehensive income but not above	1,083	1,449	(366)
834	Share of associate and joint venture company surplus/(deficit)	1,775	834	941
(3,804)	Proceeds from Borrowings included above not in comprehensive revenue	(1,812)	(1,812)	-
(752)	Transfers to/(from) special reserves included above not in comprehensive Income	400	1,401	(1,001)
1,057	Infrastructure asset revaluation adjustments included in comprehensive income but not above	-	-	-
(2,675)	Depreciation Expense included in Comprehensive Income not above	(2,718)	(2,688)	(30)
2,696	Total Comprehensive Income per the Statement of Comprehensive Revenue and Expense	3,338	3,927	(589)

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.

Annual Plan 2025/26 Excluding GST \$(000)	Annual Plan 2026/27 \$(000)	Amended LTP Year 3 2026/27 \$(000)	Variance \$(000)
88,317 Operational Expenditure	84,802	87,140	(2,338)
11,867 Capital Expenditure	4,301	2,655	1,646
100,184 Total Gross Expenditure	89,103	89,795	(692)
Funded By			
19,104 Council services Rate	19,049	21,064	(2,015)
12,318 Land and Freshwater Management Rate	11,975	12,442	(467)
9,132 Pest Management Rate	9,853	9,490	363
3,587 Flood Infrastructure Rate	3,763	3,748	15
5,615 Emergency and Hazard Management Rate	5,209	6,111	(902)
1,385 Targeted Regional Sporting Facilities Rate	693	1,385	(692)
1,238 Targeted Regional Economic Development Rate	1,507	1,507	-
4,379 Other Targeted Rates	4,569	4,585	(16)
11,132 Grants and Subsidies	9,207	6,782	2,425
5,925 User Charges	6,300	6,794	(494)
3,469 Rental Income	3,686	4,473	(787)
2,529 Interest Income	2,064	2,508	(445)
5,948 Gains Income	5,106	6,007	(901)
- Dividend Income	-	-	-
- Forestry Income	-	-	-
3,804 Borrowings	2,548	1,772	776
10,619 Cash Reserves from/(to)	3,575	1,127	2,448
100,184 Total Funding	89,103	89,795	(692)

Types of rates

The amounts of the rates stated include the council's GST obligations (GST Incl.). The rates amounts indicated are for the 2026/27 year only.

The council does not accept lump sum contributions in respect of any targeted rate. None of the targeted rates collect revenue that relates to one or more groups of water services activities and is being collected as an agent of a water organisation.

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 \$81,248 to fund the ongoing maintenance of the Hātea River channel.

How much is the rate?

The estimated total Council Services Rate amounts to \$21,905,612 for the 2026/27 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	\$210.42	per SUIP
Kaipara	\$249.11	per rating unit
Whangārei	\$214.35	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 \$13,770,738 for the 2026/27 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	18,477,126	17,792,677	\$28.89
Kaipara	9,365,917	8,922,517	\$27.73
Whangārei	21,746,444	20,724,644	\$27.96

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 2026/27 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 \$11,331,480 for the 2026/27 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	\$109.25	per SUIP
Kaipara	\$129.34	per rating unit
Whangārei	\$110.40	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 \$4,327,813 for the 2026/27 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 \$43.11.

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 \$5,989,971 for the 2026/27 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	\$57.75	per SUIP
Kaipara	\$68.37	per rating unit
Whangārei	\$58.36	per SUIP

Specific targeted rates

The following specific targeted rates are for 2026/27.

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 \$1,113,325 for the 2026/27 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 \$11.09.

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 \$797,097 for the 2026/27 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 \$7.94.

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 2002. The council does not apply a differential on this rate.

How much is the rate?

The estimated total Regional Economic Development Rate is \$1,734,472 for the 2026/27 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	18,477,126	17,792,677	\$3.64
Kaipara	9,365,917	8,922,517	\$3.49
Whangārei	21,746,444	20,724,644	\$3.52

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 \$1,398,870 for the 2026/27 financial year. The rate will be set at \$29.70 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 \$319,657 for the 2026/27 financial year. The rate will be set at \$8.44 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

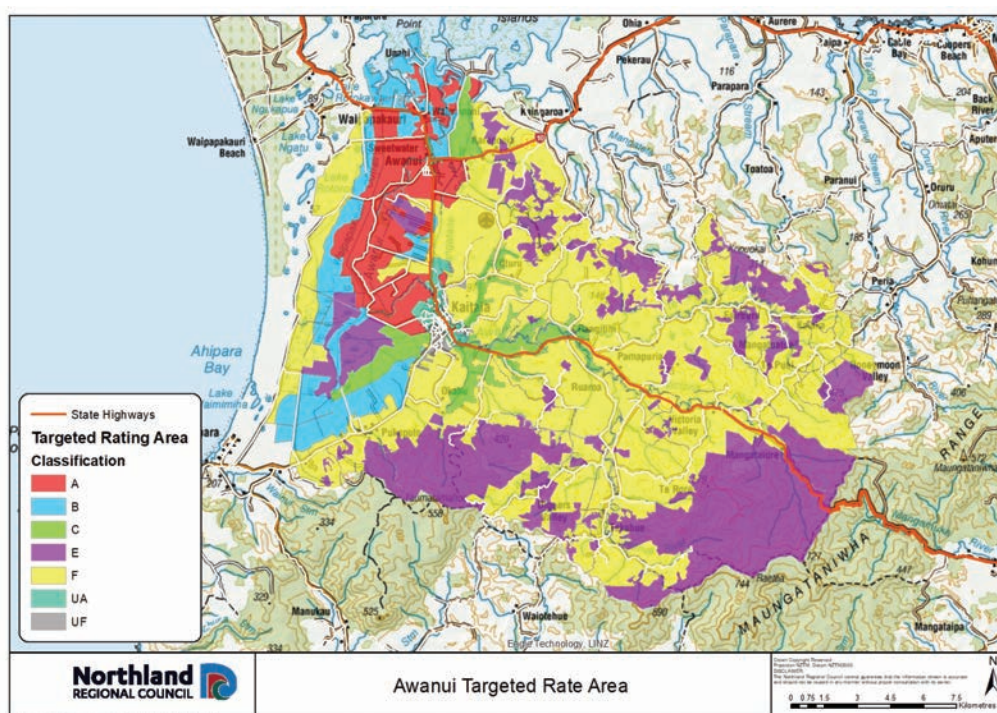
The Awanui River Management Rate is a targeted rate set under the Local Government (Rating) Act 2002, set differentially by location and area of benefit as illustrated by the following table and maps. The rate is set differentially as follows:

Awanui River Management Rate

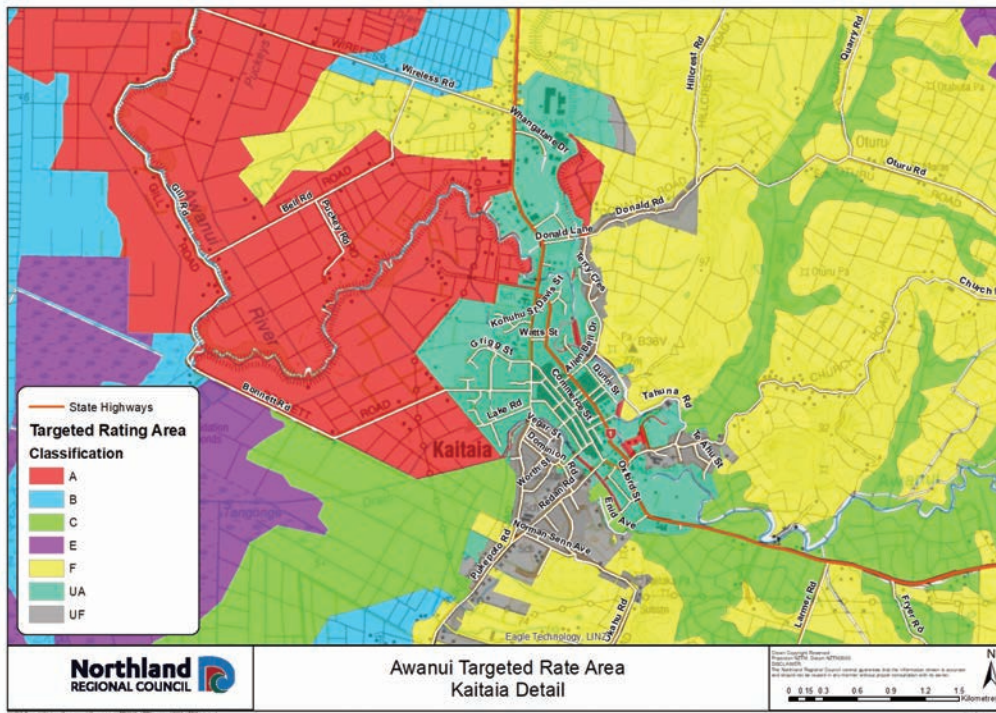
Category	Description	Rate	Rateable unit
1	Urban rate class UA (floodplain location) \$268.03 direct benefit plus \$26.34 indirect benefit per separately used or inhabited part of a rating unit (SUIP).	\$294.37	Per SUIP
2	Urban rate classes UF (higher ground) \$26.35 direct benefit plus \$26.34 indirect benefit per separately used or inhabited part of a rating unit (SUIP).	\$52.69	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, \$10.88 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 Kaitaia flood rating district as illustrated in the following maps and table.	\$10.88	Per SUIP

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

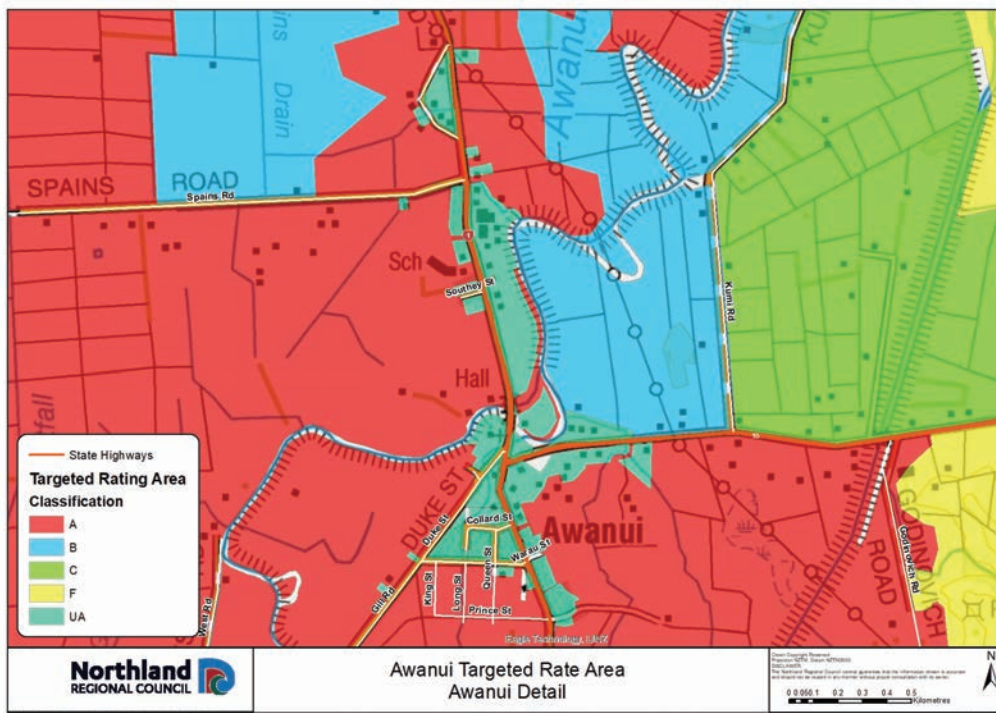
Awanui River scheme targeted rate



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.	\$23.52
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 \$973,166 for the 2026/27 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	\$124,229
C	Rural	\$16,000
F	Rural	\$13,651
Indirect benefit	Rural	\$19,181
Urban A	Urban	\$435,373
Urban F	Urban	\$35,460
Commercial differential	Majority urban	\$329,272
Total		\$973,166

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.

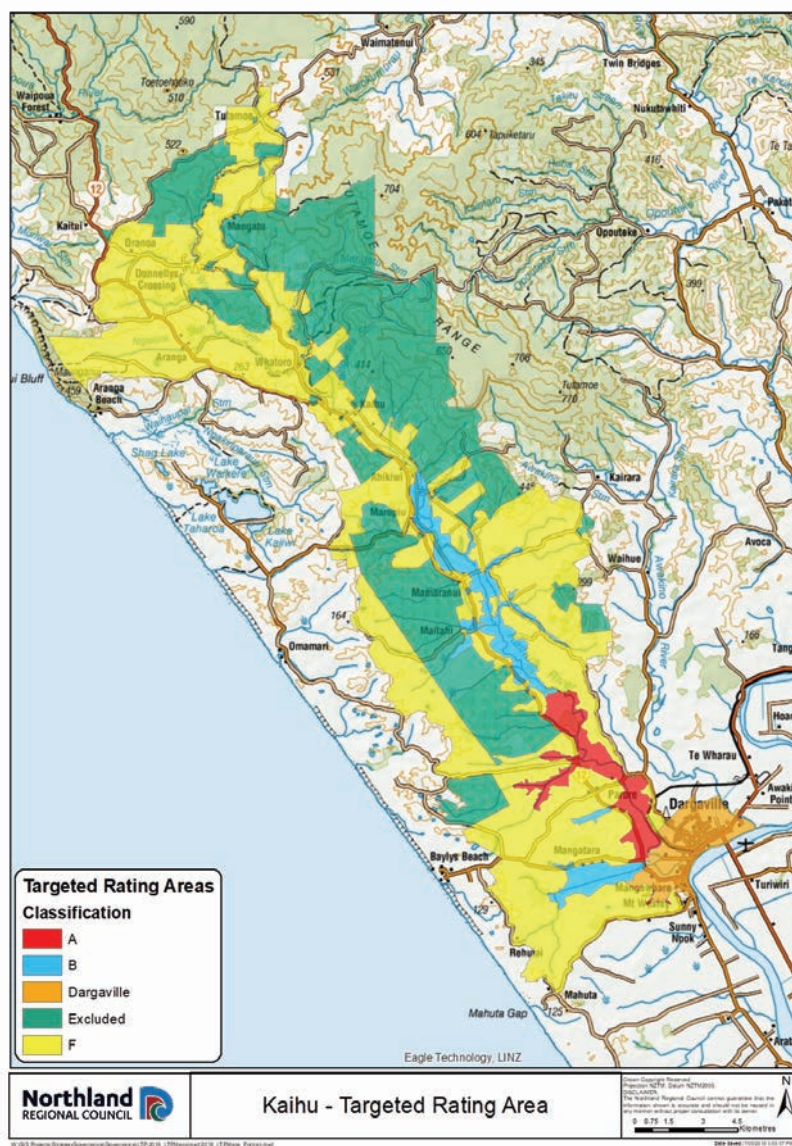
How it is set

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 2026/27 financial year. The revenue sought from each category of rateable land will be as follows:

<i>Kaihū River Management Rate</i>	
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

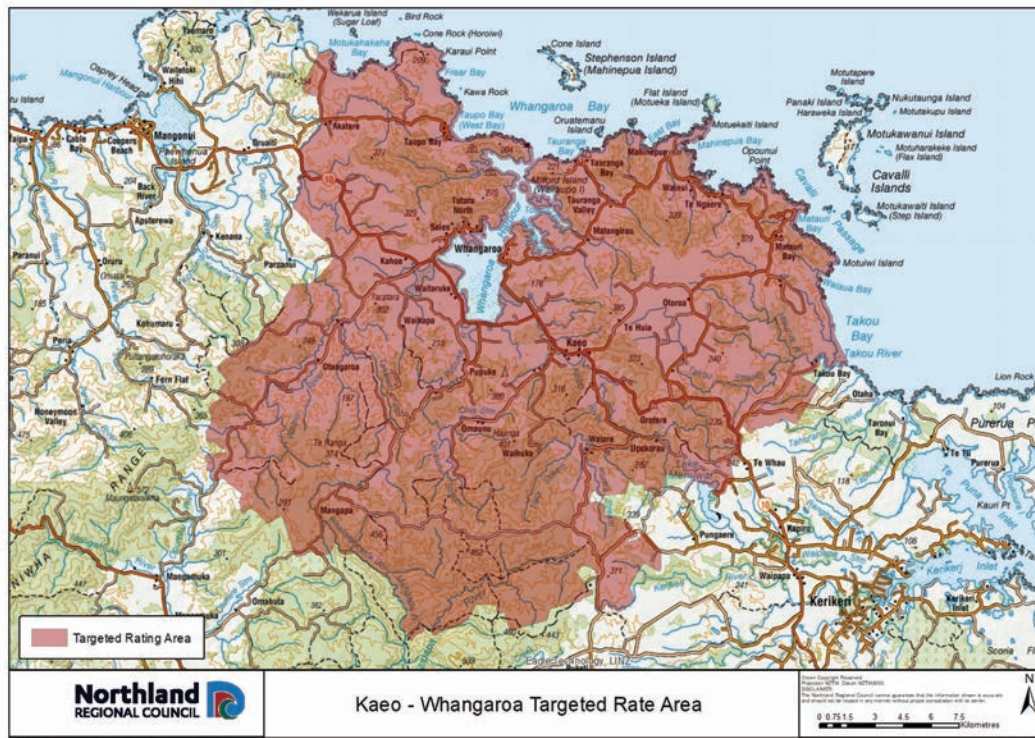
What it funds

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 2026/27 financial year. The rate is set at \$47.30 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

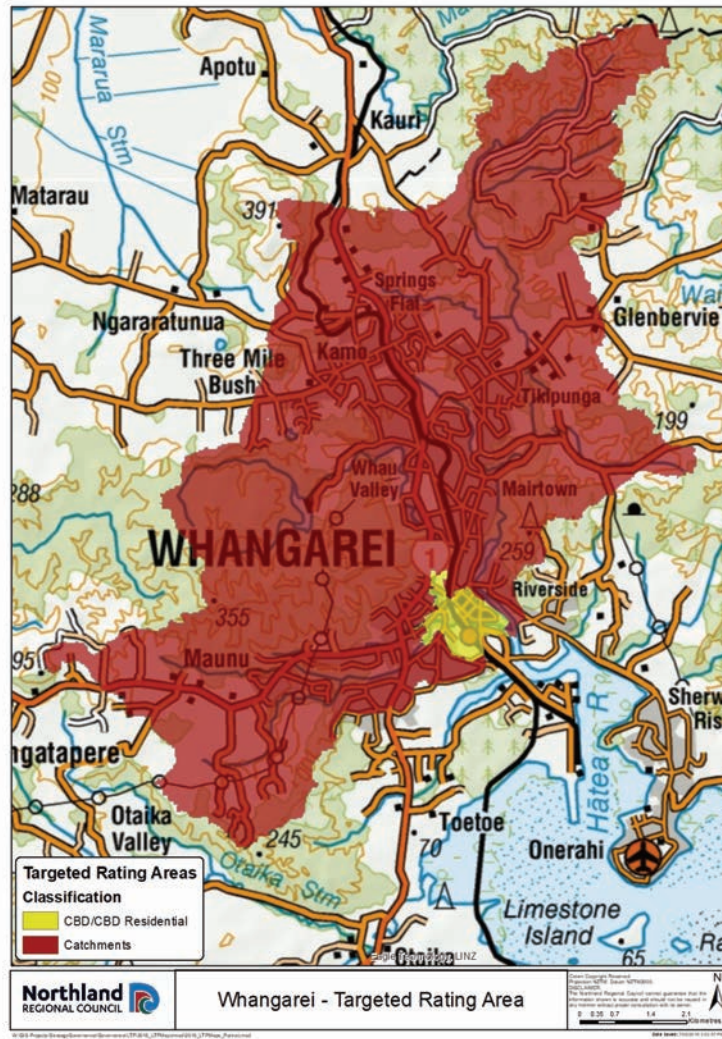
Category	Description	Rate	Rateable unit
1	Commercial properties in the Whangārei CBD flood area.	\$340.75	Per SUIP
2	Residential properties in the Whangārei CBD flood area.	\$167.29	
3	Properties in the contributing water catchment area (including properties falling in the Waiarohia, Raumanga, Kirikiri and Hātea River catchments).	\$39.83	

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 2026/27 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.	\$352,673
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.

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) Act 2002, 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 2026/27 financial year, with the 2025/2026 annual 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 2026

	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	39,115	37,874	33,344,705	18,477,126	32,079,256	17,792,677	36.52%	37.51%
Kaipara District	16,024	15,416	15,804,211	9,365,917	15,457,998	8,922,518	17.60%	18.81%
Whangārei District	48,847	47,100	42,235,849	21,746,444	40,312,426	20,724,644	45.90%	43.69%
Total Valuation - Northland	103,986	100,390	91,384,765	49,589,487	87,849,680	47,439,838	100%	100%

	Rates 2026/27 (including GST)			Rates 2025/26 (including GST)		
	Total (gross)	Total (net)		Total (gross)	Total (net)	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Targeted Council Services Rate						
Far North (per SUIP)	210.42	8,230,578	7,969,447	195.63	7,553,274	7,315,975
Kaipara (per RU)	249.11	3,991,739	3,840,280	262.32	4,137,573	3,955,786
Whangārei (per SUIP)	214.35	10,470,354	10,095,885	229.89	11,113,342	10,697,471
		22,692,671	21,905,612		22,804,190	21,969,232
Targeted Land and Freshwater Management Rate						
Far North (per \$ of actual LV)	0.0002889	5,338,042	5,164,162	0.0002886	4,958,945	4,830,080
Kaipara (per \$ of actual LV)	0.0002773	2,597,169	2,590,534	0.0002983	2,831,190	2,824,153
Whangārei (per \$ of actual LV)	0.0002796	6,080,306	6,016,042	0.0003026	6,569,111	6,510,342
		14,015,516	13,770,738		14,359,246	14,164,575
Targeted Pest Management Rate						
Far North (per SUIP)	109.25	4,273,314	4,137,735	93.86	3,623,935	3,510,082
Kaipara (per RU)	129.34	2,072,544	1,993,905	125.86	1,985,190	1,897,969
Whangārei (per SUIP)	110.40	5,392,709	5,199,840	109.47	5,291,999	5,093,968
		11,738,567	11,331,480		10,901,123	10,502,019
Targeted Flood Infrastructure Rate						
Far North (per SUIP)	43.11	1,686,248	1,632,748	41.66	1,608,493	1,557,959
Kaipara (per RU)	43.11	690,795	664,584	41.66	657,103	628,233
Whangārei (per SUIP)	43.11	2,105,794	2,030,481	41.66	2,013,928	1,938,565
		4,482,836	4,327,813		4,279,524	4,124,757
Targeted Emergency and Hazard Management Rate						
Far North (per SUIP)	57.75	2,258,891	2,187,224	57.71	2,228,183	2,158,181
Kaipara (per RU)	68.37	1,095,561	1,053,992	77.38	1,220,515	1,166,890
Whangārei (per SUIP)	58.36	2,850,711	2,748,756	67.31	3,253,900	3,132,136
		6,205,163	5,989,971		6,702,598	6,457,208
Targeted Regional Sporting Facilities Rate						
Far North (per SUIP)	7.94	310,573	300,720	16.09	621,235	601,718
Kaipara (per RU)	7.94	127,231	122,403	16.09	253,788	242,637
Whangārei (per SUIP)	7.94	387,845	373,974	16.09	777,823	748,716
		825,649	797,097		1,652,845	1,593,071

Targeted Regional Economic Development Rate						
Far North (per \$ of actual LV)	0.0000364	672,567	650,952	0.0000290	498,300	485,324
Kaipara (per \$ of actual LV)	0.0000349	326,871	326,045	0.0000300	284,733	284,025
Whangārei (per \$ of actual LV)	0.0000352	765,475	757,476	0.0000304	659,950	654,044
		1,764,913	1,734,472		1,442,982	1,423,393
Targeted Regional Rescue Services Rate						
Far North (per SUIP)	11.09	433,785	420,023	8.87	342,471	331,711
Kaipara (per RU)	11.09	177,706	170,963	8.87	139,907	133,760
Whangārei (per SUIP)	11.09	541,713	522,339	8.87	428,794	412,748
		1,153,205	1,113,325		911,172	878,219
Targeted Whangārei Transport Rate						
Rate per SUIP	29.70	1,450,756	1,398,870	30.40	1,469,597	1,414,603
Targeted Far North Transport Rate						
Far North District	8.44	330,131	319,657	8.54	329,729	319,370
Targeted Awanui River Management Rate						
Far North District - Rural		179,758	179,115		180,393	179,552
Far North District - Urban		810,106	794,052		809,458	793,613
		989,864	973,166		989,852	973,164
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)	47.30	109,598	103,023	47.67	109,554	103,023
Targeted Taumāre Rivers Management Rate						
Far North (Otiria-Moerewa/Kawakawa only)	67.86	131,648	128,795	68.15	131,181	128,795
Targeted Whangārei Urban Rivers Management Rate						
Whangārei district only		1,156,176	1,138,199		1,151,805	1,138,199
TOTAL RATES						
		Gross (\$) *	Net (\$) **		Gross (\$) *	Net (\$) **
Far North District		24,765,239	23,987,650		22,995,151	22,315,384
Kaipara District		11,159,484	10,842,575		11,589,867	11,213,322
Whangārei District		31,201,839	30,281,862		32,730,248	31,740,792
		67,126,562	65,112,087		67,315,267	65,269,497

* 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 2026, 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 \$ = 0.0002889	Land Value	2026/27	2025/26
Regional Economic Development Rate = LV rate in the \$ = 0.0000364	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential / Commercial / Other			
Targeted Council Services Rate		210.42	195.63
Targeted Land and Freshwater Management Rate	250,000	72.23	72.15
Targeted Pest Management Rate		109.25	93.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		57.75	57.71
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		9.10	7.25
Targeted Regional Rescue Services Rate		11.09	8.87
Targeted Far North Transport Rate		8.44	8.54
Total Regional Rates		529.33	501.76
Farm Property			
Targeted Council Services Rate		210.42	195.63
Targeted Land and Freshwater Management Rate	2,750,000	794.48	793.65
Targeted Pest Management Rate		109.25	93.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		57.75	57.71
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		100.10	79.75
Targeted Regional Rescue Services Rate		11.09	8.87
Targeted Far North Transport Rate		8.44	8.54
Total Regional Rates		1,342.58	1,295.77

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 - Awanui Catchment			
Land & Freshwater Management Rate = LV rate in the \$ = 0.0002889	Land Value	2026/27	2025/26
Regional Economic Development Rate = LV rate in the \$ = 0.0000364	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential & Commercial Urban			
Targeted Council Services Rate		210.42	195.63
Targeted Land and Freshwater Management Rate	250,000	72.23	72.15
Targeted Pest Management Rate		109.25	93.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		57.75	57.71
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		9.10	7.25
Targeted Regional Rescue Services Rate		11.09	8.87
Targeted Far North Transport Rate		8.44	8.54
<i>Plus Awanui river management rates applicable to:</i>			
- Urban rate class UA (floodplain location)		294.37	294.54
- Urban rate classes UF (higher ground)		52.69	52.46
- Commercial Urban UA		883.11	883.62
Lifestyle Property - 10 hectares			
Targeted Council Services Rate		210.42	195.63
Targeted Land and Freshwater Management Rate	750,000	216.68	216.45
Targeted Pest Management Rate		109.25	93.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		57.75	57.71
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		27.30	21.75
Targeted Regional Rescue Services Rate		11.09	8.87
Targeted Far North Transport Rate		8.44	8.54
<i>Plus Awanui River Management Rates applicable to:</i>			
- Rural Commercial A & B		712.58	712.69
- Rural Class A & B		244.78	244.89
- Rural Class C		116.08	116.19
- Rural Class E		10.88	10.99
- Rural Class F		18.08	18.19
Farm Property - 100 hectares			
Targeted Council Services Rate		210.42	195.63
Targeted Land and Freshwater Management Rate	2,750,000	794.48	793.65
Targeted Pest Management Rate		109.25	93.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		57.75	57.71
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		100.10	79.75
Targeted Regional Rescue Services Rate		11.09	8.87
Targeted Far North Transport Rate		8.44	8.54
<i>Plus Awanui River Management Rates applicable to:</i>			
- Rural Commercial A & B		7,027.88	7,027.99
- Rural Class A & B		2,349.88	2,349.99
- Rural Class C		1,062.88	1,062.99
- Rural Class E		10.88	10.99

1. Commercial properties for the Awanui River management rate are subject to the 3:1 commercial differential: on \$294.37 for urban commercial class UA equating to \$883.11; on \$52.69 for urban commercial class UF equating to \$158.07; on \$23.52 per hectare for rural commercial class A/B equating to \$70.56; 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 \$10.88 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 \$ = 0.0002889	Land Value	2026/27	2025/26
Regional Economic Development Rate = LV rate in the \$ = 0.0000364	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential / Commercial / Other			
Targeted Council Services Rate		210.42	195.63
Targeted Land and Freshwater Management Rate	250,000	72.23	72.15
Targeted Pest Management Rate		109.25	93.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		57.75	57.71
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		9.10	7.25
Targeted Regional Rescue Services Rate		11.09	8.87
Targeted Far North Transport Rate		8.44	8.54
Targeted Kāeo-Whangaroa Rivers Management Rate		47.30	47.67
Total Regional Rates		576.63	549.43
Farm Property			
Targeted Council Services Rate		210.42	195.63
Targeted Land and Freshwater Management Rate	2,750,000	794.48	793.65
Targeted Pest Management Rate		109.25	93.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		57.75	57.71
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		100.10	79.75
Targeted Regional Rescue Services Rate		11.09	8.87
Targeted Far North Transport Rate		8.44	8.54
Targeted Kāeo-Whangaroa Rivers Management Rate		47.30	47.67
Total Regional Rates		1,389.88	1,343.44

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 \$ = 0.0002889	Land Value	2026/27	2025/26
Regional Economic Development Rate = LV rate in the \$ = 0.0000364	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential / Commercial / Other			
Targeted Council Services Rate		210.42	195.63
Targeted Land and Freshwater Management Rate	250,000	72.23	72.15
Targeted Pest Management Rate		109.25	93.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		57.75	57.71
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		9.10	7.25
Targeted Regional Rescue Services Rate		11.09	8.87
Targeted Far North Transport Rate		8.44	8.54
Targeted Tamarere Rivers Management Rate		67.86	68.15
Total Regional Rates		597.19	569.91
Farm Property			
Targeted Council Services Rate		210.42	195.63
Targeted Land and Freshwater Management Rate	2,750,000	794.48	793.65
Targeted Pest Management Rate		109.25	93.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		57.75	57.71
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		100.10	79.75
Targeted Regional Rescue Services Rate		11.09	8.87
Targeted Far North Transport Rate		8.44	8.54
Targeted Tamarere Rivers Management Rate		67.86	68.15
Total Regional Rates		1,410.44	1,363.92

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 \$ = 0.0002773	Land Value	2026/27	2025/26
Regional Economic Development Rate = LV rate in the \$ = 0.0000349	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential Property			
Targeted Council Services Rate		249.11	262.32
Targeted Land and Freshwater Management Rate	325,000	90.12	96.95
Targeted Pest Management Rate		129.34	125.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		68.37	77.38
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		11.34	9.75
Targeted Regional Rescue Services Rate		11.09	8.87
Total Regional Rates		610.43	638.88
Farm Property			
Targeted Council Services Rate		249.11	262.32
Targeted Land and Freshwater Management Rate	2,070,000	574.01	617.48
Targeted Pest Management Rate		129.34	125.86
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		68.37	77.38
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		72.24	62.10
Targeted Regional Rescue Services Rate		11.09	8.87
Total Regional Rates		1,155.21	1,211.77
Additional for Properties in the Kaihū River Catchment			
	Land Value	2025/26	2025/26
GST Inclusive	(\$)	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 \$ = 0.0002796	Land Value	2026/27	2025/26
Regional Economic Development Rate = LV rate in the \$ = 0.0000352	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential Property (non CBD)			
Targeted Council Services Rate		214.35	229.89
Targeted Land and Freshwater Management Rate	400,000	111.84	121.04
Targeted Pest Management Rate		110.40	109.47
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		58.36	67.31
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		14.08	12.16
Targeted Whangārei Transport Rate		29.70	30.40
Targeted Regional Rescue Services Rate		11.09	8.87
Total Regional Rates		600.87	636.89
Residential Property (in CBD area)			
Targeted Council Services Rate		214.35	229.89
Targeted Land and Freshwater Management Rate	400,000	111.84	121.04
Targeted Pest Management Rate		110.40	109.47
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		58.36	67.31
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		14.08	12.16
Targeted Whangārei Transport Rate		29.70	30.40
Targeted Regional Rescue Services Rate		11.09	8.87
Whangārei River Management Rate - CBD Residential		175.76	175.76
Total Regional Rates		776.63	812.65
Residential Property (in stormwater catchment area)			
Targeted Council Services Rate		214.35	229.89
Targeted Land and Freshwater Management Rate	400,000	111.84	121.04
Targeted Pest Management Rate		110.40	109.47
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		58.36	67.31
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		14.08	12.16
Targeted Whangārei Transport Rate		29.70	30.40
Targeted Regional Rescue Services Rate		11.09	8.87
Whangārei River Management Rate - General Catchment		40.34	40.34
Total Regional Rates		641.21	677.23
Farm Property			
Targeted Council Services Rate		214.35	229.89
Targeted Land and Freshwater Management Rate	3,750,000	908.70	983.45
Targeted Pest Management Rate		110.40	109.47
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		58.36	67.31
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		114.40	98.80
Targeted Whangārei Transport Rate		29.70	30.40
Targeted Regional Rescue Services Rate		11.09	8.87

Total Regional Rates		1,498.05	1,585.94
Commercial Property (non CBD)			
Targeted Council Services Rate		214.35	229.89
Targeted Land and Freshwater Management Rate	3,750,000	1,048.50	1,134.75
Targeted Pest Management Rate		110.40	109.47
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		58.36	67.31
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		132.00	114.00
Targeted Whangārei Transport Rate		29.70	30.40
Targeted Regional Rescue Services Rate		11.09	8.87
Total Regional Rates		1,655.45	1,752.44
Commercial Property (in CBD area)			
Targeted Council Services Rate		214.35	229.89
Targeted Land and Freshwater Management Rate	3,750,000	1,048.50	1,134.75
Targeted Pest Management Rate		110.40	109.47
Targeted Flood Infrastructure Rate		43.11	41.66
Targeted Emergency and Hazard Management Rate		58.36	67.31
Targeted Regional Sporting Facilities Rate		7.94	16.09
Targeted Regional Economic Development Rate		132.00	114.00
Targeted Whangārei Transport Rate		29.70	30.40
Targeted Regional Rescue Services Rate		11.09	8.87
Whangārei River Management Rate - CBD Commercial		333.97	333.97
Total Regional Rates		1,989.42	2,086.41

Ngā take pūtea

Financials

Prospective financial statements

Prospective statement of comprehensive revenue and expense

Annual Plan 2025/26 \$(000)		Annual Plan 2026/27 \$(000)	Amended LTP Year 3 2026/27 \$(000)
REVENUE			
56,758	Rates	56,618	60,332
5,925	Fees and Charges	6,300	6,794
11,132	Subsidies and Grants	9,207	6,782
2,553	Interest Revenue	1,869	2,508
3,469	Other Revenue	3,686	4,473
5,948	Other Gains	5,301	6,007
85,785	TOTAL REVENUE	82,980	86,896
EXPENSES			
35,820	Personnel Costs	35,677	35,482
2,675	Depreciation and Amortisation Expense	2,718	2,688
3,461	Finance Costs	3,273	3,968
-	Other Losses	-	-
46,361	Other Expenditure on Activities	43,134	45,002
88,317	TOTAL OPERATING EXPENDITURE	84,802	87,141
4,171	Share of associate and joint venture company surplus/(deficit)	5,160	4,171
1,639	SURPLUS/(DEFICIT) BEFORE TAX	3,338	3,927
-	INCOME TAX CREDIT/(EXPENSE)	-	-
1,639	SURPLUS/(DEFICIT) AFTER TAX	3,338	3,927
SURPLUS/(DEFICIT) ATTRIBUTABLE TO:			
1,639	Northland Regional Council	3,338	3,927
	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	-	-
1,057	Gains/(loss) on Infrastructure Asset revaluations	-	-
1,057	TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE	-	-
2,696	TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR	3,338	3,927

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).

Annual Plan		Annual Plan	Amended LTP Year 3
2025/26		2026/27	2026/27
\$(000)		\$(000)	\$(000)
2,696	GAAP surplus / (deficit) as above	3,338	3,927
(12,897)	Transfers to Reserves	(13,890)	(13,526)
13,649	Transfers from Reserves	13,490	12,125
(2,507)	Property and Infrastructure Revaluations	(1,083)	(1,449)
-	Net Gain on Joint Venture Company	-	-
(834)	Share of associate and joint venture company surplus/(deficit)	(1,775)	(834)
107	Balanced budget surplus / (deficit)	80	243

Prospective statement of financial position

Annual Plan		Annual Plan	Amended LTP
2025/26		2026/27	Year 3
\$(000)		\$(000)	2026/27 \$(000)
ASSETS			
Current Assets			
10,551	Cash and Cash Equivalents	3,097	1,644
12,443	Other Financial Assets	6,285	8,059
9,450	Receivables	9,501	12,182
361	Inventory	305	276
4,127	Assets Held for Sale	3,400	3,995
36,932	Total Current Assets	22,587	26,156
Non Current Assets			
784	Receivables	803	774
95,292	Other Financial Assets	106,398	105,823
92,878	Infrastructure, Property, Plant and Equipment	94,779	91,476
79,932	Investment Property	76,265	92,014
-	Intangible Assets	79	-
4,330	Forestry Assets	5,013	4,242
131,606	Investment in Subsidiaries (excl Council Controlled organisations) and Joint Venture Company	142,018	132,426
282	Investment in Council Controlled Organisations	282	282
405,104	Total Non Current Assets	425,637	427,037
442,036	TOTAL ASSETS	448,224	453,193
LIABILITIES			
Current Liabilities			
10,669	Payables	11,021	9,629
3,552	Employee Entitlements	3,893	3,516
4,127	Borrowings and Other Financial Liabilities	3,400	8,395
18,348	Total Current Liabilities	18,314	21,540
Non Current Liabilities			
610	Payables and Deferred Revenue	610	610
64,080	Borrowings and Other Financial Liabilities	52,766	59,852

25	Employee Entitlements	25	23
64,715	Total Non Current Liabilities	53,401	60,485
83,063	TOTAL LIABILITIES	71,715	82,025
358,973	NET ASSETS	376,509	371,168
EQUITY			
346,725	Accumulated Funds	349,371	366,100
9,460	Revaluation Reserves	12,568	9,460
2,788	Other Reserves	14,570	(4,392)
358,973	Total Equity	376,509	371,168
-	Non-controlling interests in subsidiary companies	-	-
358,973	TOTAL EQUITY	376,509	371,168

Prospective statement of changes in equity

Annual Plan		Annual Plan	Amended LTP Year 3
2025/26		2026/27	2026/27
\$(000)		\$(000)	\$(000)
356,277	BALANCE at 1 July	373,171	367,241
2,696	Total Comprehensive Revenue and Expense	3,338	3,927
358,973	BALANCE at 30 June	376,509	371,168
	Total Comprehensive Revenue and Expense Attributable to:		
2,696	Northland Regional Council	3,338	3,927
-	Non-controlling interests	-	-
358,973	TOTAL at 30 June	376,509	371,168

Prospective statement of cashflows

Annual Plan		Annual Plan	LTP Year 3	Variance
2025/26		2026/27	2026/27	to LTP
\$(000)		\$(000)	\$(000)	\$(000)
Cash Flows from Operating Activities				
55,999	Receipts from rates revenue	55,750	59,366	(3,616)
15,119	Receipts from customers	11,485	10,054	1,429
12,486	Subsidies and grants received	10,588	7,799	2,789
6,111	GST received	6,142	7,374	(1,231)
2,525	Interest received	1,880	2,486	(606)
3,337	Other revenue received	-	3,337	(3,337)
(90,488)	Staff and suppliers	(87,108)	(89,076)	1,968
(4,526)	Other payments - operating	(5,351)	(628)	(4,723)
(3,461)	Interest paid	(3,168)	(3,968)	800
(2,898)	Net Cash Provided (or Used) in Operating Activities	(9,782)	(3,256)	(6,527)
Cash Flows from Investing Activities				
3,385	Sale of Investment Property	4,068	4,127	(59)
10,934	Other receipts - sale of investments	1,971	6,260	(4,289)
0	Loan repayment received - Joint Ventures	3,385	-	3,385
(2,388)	Purchase of Investment	(1,590)	(2,174)	584
(3,796)	Purchase of Investment	(248)	-	(248)

(8,071)	Purchase of infrastructure, property, plant and equipment	(4,053)	(2,655)	(1,398)
64	Net Cash Provided (or Used) in Investing Activities	3,533	5,558	(2,025)
Cash Flows from Financing Activities				
3,803	Other receipts - financing	1,812	1,812	-
(3,385)	Other payments - financing	(4,068)	(4,127)	59
418	Net Cash Provided (or Used) in Financing Activities	(2,256)	(2,315)	59
(2,416)	Net Increase/(Decrease) in Cash & Cash Equivalents	(8,505)	(13)	(8,493)
12,967	Cash and Cash Equivalents at beginning of period	11,602	1,657	9,945
10,551	Cash and Cash Equivalents at end of period	3,097	1,644	1,452

Schedule of reserves

Annual Plan 2025/26 \$(000)	Annual Plan 2026/27 \$(000)	Amended LTP Year 3 2026/27 \$(000)
Land Management Reserve		
3,543 Opening Balance as at 1 July	3,328	2,638
(15) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(95)	(15)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
3,528 Closing Balance as at 30 June	3,233	2,623
Awanui River Reserve		
198 Opening Balance as at 1 July	(925)	154
(15) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(28)	(4)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
183 Closing Balance as at 30 June	(953)	150
Kaihu River Reserve		
41 Opening Balance as at 1 July	71	87
(3) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(3)	(1)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
38 Closing Balance as at 30 June	68	86
Kaeo Whangaroa Rivers Reserve		
407 Opening Balance as at 1 July	376	407
48 Increase /(Decrease) in Reserve throughout the year (operational transfer)	(17)	1
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
455 Closing Balance as at 30 June	359	408
Whangarei Urban River Reserve		
(5,999) Opening Balance as at 1 July	(5,483)	(5,512)
556 Increase /(Decrease) in Reserve throughout the year (operational transfer)	588	566
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(5,443) Closing Balance as at 30 June	(4,895)	(4,946)
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		
(6,279) Opening Balance as at 1 July	(9,291)	(3,639)
503 Increase /(Decrease) in Reserve throughout the year (operational transfer)	639	646
(249) Increase /(Decrease) in Reserve throughout the year (capital transfer)	(1,295)	(1,021)
(6,025) Closing Balance as at 30 June	(9,947)	(4,014)
Whangarei Flood Infrastructure Reserve		
256 Opening Balance as at 1 July	266	280
36 Increase /(Decrease) in Reserve throughout the year (operational transfer)	47	47
(39) Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
253 Closing Balance as at 30 June	313	327
Awanui Flood Infrastructure Reserve		
(1,545) Opening Balance as at 1 July	(922)	(869)
21 Increase /(Decrease) in Reserve throughout the year (operational transfer)	34	29
0 Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-

(1,524) Closing Balance as at 30 June	(888)	(840)
Taumārere Flood Infrastructure Reserve		
(207) Opening Balance as at 1 July	(85)	(725)
28 Increase /(Decrease) in Reserve throughout the year (operational transfer)	24	34
(12) Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(191) Closing Balance as at 30 June	(61)	(691)
Kaeo Whangaroa Flood Infrastructure Reserve		
599 Opening Balance as at 1 July	937	52
11 Increase /(Decrease) in Reserve throughout the year (operational transfer)	6	9
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	(75)	(76)
609 Closing Balance as at 30 June	868	(15)
Regional Sporting Facilities Reserve		
1,332 Opening Balance as at 1 July	1,787	(10)
(6) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(7)	(6)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
1,327 Closing Balance as at 30 June	1,780	(16)
Property Reinvestment Fund Reserve		
26,237 Opening Balance as at 1 July	24,864	18,166
443 Increase /(Decrease) in Reserve throughout the year (operational transfer)	-	432
(3,796) Increase /(Decrease) in Reserve throughout the year (capital transfer) **	(248)	-
22,884 Closing Balance as at 30 June	24,616	18,598
Regional Projects Reserve		
8,823 Opening Balance as at 1 July	8,781	7,980
(594) Increase /(Decrease) in Reserve throughout the year (operational transfer)	1,300	326
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
8,229 Closing Balance as at 30 June	10,081	8,306
Equalisation fund Reserve		
1,634 Opening Balance as at 1 July	1,172	389
(1,241) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(259)	(306)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
392 Closing Balance as at 30 June	913	83
Hatea River Reserve		
48 Opening Balance as at 1 July	40	0
(0) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(3)	(0)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
48 Closing Balance as at 30 June	37	0
Investment and Growth Reserve		
190 Opening Balance as at 1 July	471	46
8 Increase /(Decrease) in Reserve throughout the year (operational transfer)	220	28
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
198 Closing Balance as at 30 June	691	74
Whangarei Transport reserve		
937 Opening Balance as at 1 July	1,374	310
(209) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(166)	(127)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
728 Closing Balance as at 30 June	1,208	183
Far North Bus reserve		
695 Opening Balance as at 1 July	809	573
14 Increase /(Decrease) in Reserve throughout the year (operational transfer)	13	13

- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
709 Closing Balance as at 30 June	823	586
Economic Development Reserve		
18,097 Opening Balance as at 1 July	18,616	18,888
444 Increase /(Decrease) in Reserve throughout the year (operational transfer)	544	755
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
18,541 Closing Balance as at 30 June	19,160	19,643
Resilience and Volatility Reserve (Operating Reserve)		
4,224 Opening Balance as at 1 July	6,761	4,392
(906) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(2,776)	(26)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
3,318 Closing Balance as at 30 June	3,985	4,366
Vessel Replacement Reserve		
(3,333) Opening Balance as at 1 July	(2,504)	(4,248)
31 Increase /(Decrease) in Reserve throughout the year (operational transfer)	73	179
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(3,302) Closing Balance as at 30 June	(2,431)	(4,069)
Kaipara Moana Remediation Reserve		
(476) Opening Balance as at 1 July	(695)	(1,489)
(610) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(627)	(688)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(1,086) Closing Balance as at 30 June	(1,322)	(2,177)
Enterprise System Reserve		
(3,637) Opening Balance as at 1 July	(3,152)	(5,585)
(55) Increase /(Decrease) in Reserve throughout the year (operational transfer)	95	504
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(3,691) Closing Balance as at 30 June	(3,057)	(5,081)
CDEM Joint Emergency Centre Reserve		
5,085 Opening Balance as at 1 July	3,619	(3,366)
500 Increase /(Decrease) in Reserve throughout the year (operational transfer)	270	188
(6,427) Increase /(Decrease) in Reserve throughout the year (capital transfer)	(1,209)	-
(842) Closing Balance as at 30 June	2,680	(3,178)
IRIS Next GEN Reserve		
39 Opening Balance as at 1 July	261	(969)
(497) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(375)	(1,209)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(459) Closing Balance as at 30 June	(114)	(2,178)
Joint Venture Company Equalisation Reserve		
(40,063) Opening Balance as at 1 July	(37,042)	(36,782)
3,281 Increase /(Decrease) in Reserve throughout the year (operational transfer)	4,147	4,161
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(36,782) Closing Balance as at 30 June	(32,896)	(32,621)
Regional Rescue Services Reserve		
254 Opening Balance as at 1 July	7	2
(203) Increase /(Decrease) in Reserve throughout the year (operational transfer)	0	0
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
52 Closing Balance as at 30 June	7	2
Biosecurity Pest Incursions Response Reserve		
641 Opening Balance as at 1 July	311	-

- Increase /(Decrease) in Reserve throughout the year (operational transfer)	-	-
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
641 Closing Balance as at 30 June	311	-
2,788 Total special reserves closing balance as at 30 June 2026	14,570	(4,392)

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 NZ Limited.	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
Resilience and volatility reserve (Operating reserve)	This reserve, formerly known as the Operational Reserve, was established to represent funds held in councils externally managed investment fund to insulate Council against market value shocks and is intended to provide funding to Council where the annual income requirement from council investments does not eventuate as planned.	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 2026 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
			2026/27
Affordability			
Benchmark			
Rates Benchmark*	i) Total Rates as % of Total Revenue	< 75%	68%
	ii) Total Average Rates Increase as %	< 15%	-1.6%
Debt Benchmark	Net Debt as % of Total Revenue	< 175%	-72%
Indicator			
Rates Indicator**			\$ 648.58
Sustainability			
Benchmark			
a) Balanced budget benchmark ***		> 1	1.01
b) Essential services benchmark ****		> 1	6.42
c) Net Interest as % of Revenue		< 20%	1.1%
d) Liquidity		> 110%	196%
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**			

* Rates income complies with the limits set in the council's 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.

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