

Extraordinary Whangarei District Council Meeting

Agenda

Date: Thursday, 3 July, 2025

Time: 9:00 am

Location: Civic Centre, Te Iwitahi, 9 Rust Avenue

Elected Members: His Worship the Mayor Vince Cocurullo
Cr Gavin Benney
Cr Nicholas Connop
Cr Ken Couper
Cr Jayne Golightly
Cr Phil Halse
Cr Deborah Harding
Cr Patrick Holmes
Cr Scott McKenzie
Cr Marie Olsen
Cr Carol Peters
Cr Simon Reid
Cr Phoenix Ruka
Cr Paul Yovich

For any queries regarding this meeting please contact the Whangarei District Council on (09) 430-4200.

1. **Karakia/Prayer**
2. **Declarations of Interest / Take Whaipānga**
3. **Apologies / Kore Tae Mai**
4. **Decision Reports / Whakatau Rīpoata**
 - 4.1 Adoption of the 2025-26 Annual Plan 3
 - 4.2 2025-26 Rates Resolution 215
5. **Public Excluded Business / Rāhui Tangata**
6. **Closure of Meeting / Te katinga o te Hui**

Recommendations contained in the Council agenda may not be the
final decision of Council.

Please refer to Council minutes for final resolution.

4.1 Adoption of the 2025-26 Annual Plan

Meeting: Whangarei District Council
Date of meeting: 3 July 2025
Reporting officer: Aaron Taikato – General Manager Strategy and Democracy
 Bronwyn Bayne – Manager, Corporate Planning

1 Purpose / Te Kaupapa

To adopt the 2025-26 Annual Plan.

2 Recommendations / Whakataunga

That Council:

1. Adopt the 2025-26 Annual Plan.
2. Resolve to carry forward unspent capital projects as at 30 June 2025 (in addition to those already forecast) into the 2025-26 year and note these subsequent carry forwards will be part of a revised budget, which will be reported back to Council.
3. Authorises the Chief Executive to make any necessary drafting, typographical or corrections to the 2025-26 Annual Plan.

3 Background / Horopaki

Each year as part of the corporate planning cycle, Council must adopt an Annual Plan.

Council held numerous briefings and meetings from August 2024 to March 2025 to set direction for the draft 2025-26 Annual Plan (Annual Plan). Council initially developed it's Annual Plan based on sticking as closely as possible to the established baseline and benchmarks in the first three years of the 2024-34 LTP to continue to achieve the outcomes already committed to. This would have meant proceeding with a general rates increase of 10.7%. Council then consulted on three questions relating to adjustments to some other rates:

- (Question 1) Introducing a district-wide universal stormwater targeted rate to fund the stormwater activity. This was sign-posted in the LTP.
- (Question 2) Reducing the Uniform Annual General Charge (UAGC) to \$500.

- (Question 3) Introducing a contestable grant to provide relief to farmed, business-zoned properties being held for future development.

The Consultation (CD) for the draft Annual Plan was adopted on 27 March 2025, with consultation running from 2 April to 2 May 2025 in accordance with the Local Government Act 2002. A hearing for submitters to speak to Council on their submissions was held on 12 May 2025. A summary of the issues identified and options to respond were presented on 27 May 2025 with deliberations were held on 5, 10 and 18 June 2025.

This agenda briefly summarises submissions received before working through the changes made by councillors as a result. It then summarises the work that councillors have directed staff to do on annual plan and procurement processes to find efficiencies and reduce cost burden on ratepayers before outlining key financial implications.

4 Discussion / Whakawhiti kōrero

4.1 Submissions

In total, 650 submissions were received on the Annual Plan (including 9 late submissions). Included in this total were 303 signatories to a bulk submission on the proposed stage two of the Ruakākā Recreation Centre, a multi-user indoor facility for Bream Bay. This was backed by a more in-depth submission from the Ruakākā Recreation Centre Committee, meaning a total of 304 submissions were received on this topic.

There were 142 submissions received for the 2025-26 Fees and Charges, however the majority of these related to Rates. 91 submitters indicated that they would like to be approached to be heard, with 33 of these confirming a hearing time slot.

4.2 Changes made after consultation

Through public consultation, many ratepayers made their cost-of-living concerns clear, and Council decided to somewhat adjust the approach laid out in the LTP year two (2025-26) to ease the financial burden for ratepayers. This saw Council resolve to reduce the planned general rate increase from 10.7% to 9.7% and take a phased approach to introducing the new universal stormwater targeted rate. This phased approach lowers the rate to \$79 per separately used or inhabited parts of a rating unit to be allocated towards funding operational expenses and capital renewals for the 2025-26 financial year. This follows Council's decision to debt fund all stormwater costs for the 2024-25 financial year while awaiting clarity from Central Government on New Zealand's water reforms.

Council also opted not to proceed with the proposed changes to the UAGC or the contestable grant for farmed business zoned land.

Overall Council remains committed to the longer term path set out in the LTP and will continue to work towards making sure our income covers the cost of running our District. The plan reflects careful financial management while keeping our district moving forward. We are tightening budgets, focusing on cost savings and efficiencies, and ensuring that every dollar is spent wisely.

Several adjustments to other proposed rates were agreed following feedback received through the consultation process and further information provided by Council staff through deliberations. These include:

- Setting the Uniform Annual General Charge at \$901.00 including GST per separately used or inhabited parts (SUIP) of a rating unit for the 2025-26 Annual Plan. Council had consulted on lowering the charge to \$500.00 to provide relief to owners of lower land value properties, but a large majority of submitters preferred to leave the rate unchanged as lowering it significantly increased rates for properties with higher land values.
- Approving other targeted rates increases as set out in the 2024-34 LTP:
 - Water rates of 5.7% (2.5% + LGCI) and an additional \$15.00 including GST, to the water supply charge per SUIP, to which water is supplied; the availability water rate, per SUIP to which water is available to be supplied; and the unmetered water rate, per SUIP, to which water is supplied; to fund Central Government imposed levies.
 - Backflow preventer rates to recover higher than expected cost increases.
 - Wastewater rates of 3.2% (LGCI), and additional \$8.00 including GST, per residential SUIP connected to the wastewater system and an additional \$5.00 including GST, per pan for non-residential rating units connected to the wastewater system; to fund the Central Government imposed levies.
 - Flood protection rates for Hikurangi Flood Protection Scheme of 3.2% (LGCI).

Two further matters were agreed as part of the deliberations process. These are:

- Using the existing Elected Member Community Projects Capex Budget to provide funding for the footpath in King Street Hikurangi, on the western side of the main road from the Four Square to Union Street. An engineer's estimate of \$750,000 - \$950,000 has been provided to staff. Staff will develop a procurement plan to be approved at the July 2025 Infrastructure Committee. The Procurement Plan should encourage local contractors and drive cost effective methods for managing the known risks. Staff will bring the Recommendation for Contract Award to the Infrastructure Committee for endorsement and will bring the formal allocation of budget to the following full Council meeting for approval.
- Approving a payment arrangement for the property ID 165276 at 551 Marsden Point Road, deferring the payment of \$150,000 of land rates for each of the 2025-26 and 2026-27 rating years to 20 August 2027, when all deferred amounts will be payable in full.

In addition, staff will continue to engage with Glenbervie School and the Ministry of Education on a joint plan to resolve road safety concerns at the school. This will be presented to the WDC Infrastructure Committee at the August meeting (subject to Ministry of Education approvals) and implementation will be considered as part of the High-Risk Rural Roads Safety Improvements Budget for this corridor.

4.3 Rates Review

Elected Members have requested a further review of Council's rating system. Following the 2025 elections and the appointment of the new Council a rates review will be recommended

and, if approved, be scheduled to start late 2025 to early 2026. It is estimated that at least 18 months is needed to complete a review of rating policy.

4.4 Annual Plan 2026-27 process and procurement policy review

Ahead of the development of the Annual Plan for 2026-27, Elected Members directed staff to develop an action plan for improving and simplifying Annual Planning process, with a focus on finding efficiency gains and value for money advice to reduce the cost burden for the ratepayer, and report back to Council in September 2025. Additionally, staff were directed to finalise a review of the procurement policy to focus on efficiencies and encouraging District economic development, and report back to Council by September 2025.

4.5 Financial/budget considerations

Changes made as a result of the deliberations process have been incorporated into the final Annual Plan.

The 1% reduction in the general rates increase (from 10.7% to 9.7%) for 2025-26 has been offset by a reduction to operating budgets so as not to deviate from the benchmarks set in the Financial Strategy for the LTP. It is noted that there are several contractual commitments that must be honoured as well as legislated requirements that will need to be accommodated within operational budgets. There is a risk that the actual costs for the year will be higher than those budgeted and this will have to be carefully managed.

The phased approach to work towards funding the Stormwater activity differs from the financial model included within the 2024-34 LTP. The LTP budget provided for a targeted rate to fully fund the Stormwater activity over the ten year period. The Annual Plan instead introduces a reduced level of rates revenue in year two to be allocated towards the funding of operating costs and capital renewals.

For the 2025-26 Annual Plan, the combination of the lower Stormwater targeted rate, reduced NZTA funding, and the timing of capital grants paid to external parties results in Council setting an unbalanced budget for the year (as determined by Financial Prudence Regulations). The lower targeted rate may have a cumulative effect on future years with potential delays in achieving Council's everyday funding benchmark. The impact of this depends on Council's future funding decisions and will be worked through as part of the next Annual Plan and subsequent LTP.

5 Significance and engagement / Te Hira me te Arawhiti

The decisions outlined in this Agenda have been subject to public consultation between 2 April 2025 and 2 May 2025, in accordance with the special consultative procedure in the Local Government Act 2002. The decisions made following consultation, hearings and deliberations do not meet the threshold for significance beyond the matters already consulted on. Council is now able to adopt the updated Annual Plan for 2025-26 and send out rates notices.

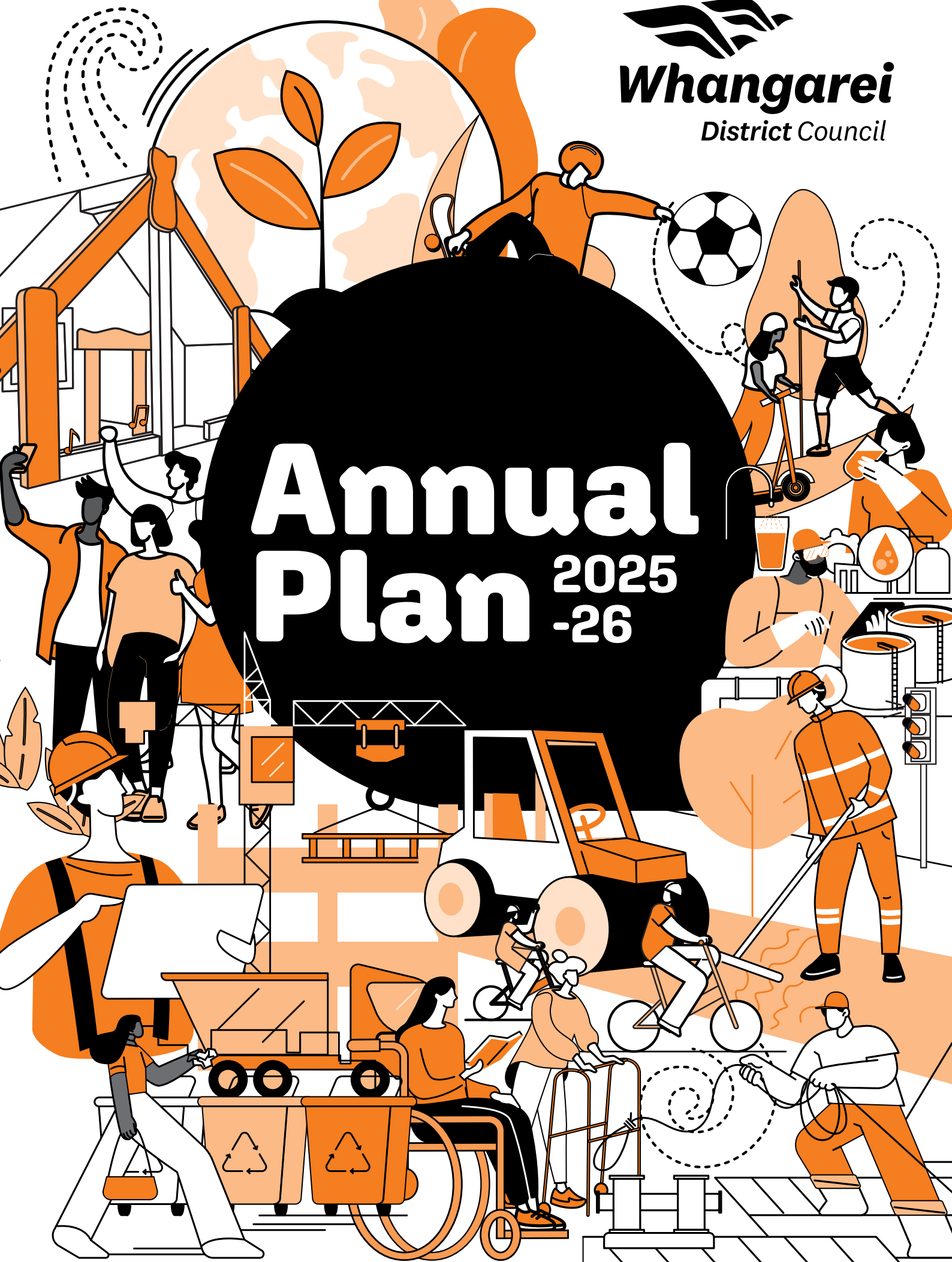
6 Attachments / Ngā Tāpiritanga

- 1 2025-26 Annual Plan – Version for adoption.



Whangarei
District Council

Annual Plan 2025 -26



Your Elected Members



Mayor Vince Cocurullo

All communications to His Worship go to the Mayor's personal assistant.

Phone 09 470 3029

Email mayor@wdc.govt.nz



Councillor Phoenix Ruka

Whangārei District Māori Ward

Phone 021 0831 1519

Email cr.ruka@wdc.govt.nz



Deputy Mayor Phil Halse

Bream Bay General Ward

Phone 027 303 5671

Email cr.halse@wdc.govt.nz



Councillor Patrick Holmes

Whangārei Heads General Ward

Phone 021 0830 8331

Email cr.holmes@wdc.govt.nz



Councillor Ken Couper

Bream Bay General Ward

Phone 021 464 069

Email cr.couper@wdc.govt.nz



Councillor Carol Peters

Whangārei Urban General Ward

Phone 021 557 498

Email cr.peters@wdc.govt.nz



Councillor Gavin Benney

Hikurangi-Coastal General Ward

Phone 021 256 0126

Email cr.benney@wdc.govt.nz



Councillor Jayne Golightly

Whangārei Urban General Ward

Phone 021 186 1989

Email cr.golightly@wdc.govt.nz



Councillor Scott McKenzie

Hikurangi-Coastal General Ward

Phone 022 026 2744

Email cr.mckenzie@wdc.govt.nz



Councillor Marie Olsen

Whangārei Urban General Ward

Phone 021 254 6232

Email cr.olsen@wdc.govt.nz



Councillor Simon Reid

Mangakahia-Maungatapere General Ward

Phone 021 938 268

Email cr.reid@wdc.govt.nz



Councillor Paul Yovich

Whangārei Urban General Ward

Phone 021 0830 4738

Email cr.yovich@wdc.govt.nz



Councillor Deb Harding

Whangārei District Māori Ward

Phone 021 714 254

Email cr.harding@wdc.govt.nz



**Councillor
Nicholas Connop**

Whangārei Urban General Ward

Phone 021 453 912

Email cr.connop@wdc.govt.nz



He reo mihi

He reo rāhiri ki te hapori whānui e noho mai ana i raro i te maru o te rohe kaunihera nei.

Ka nui te mihi ki ngā kāwei hapū me ngā mātāwaka tini o Whangārei, ngā kaitiaki o te whenua, o te taiao me ngā kōrero tuku iho.

Ka mihi hoki ki ngā kainoho, ngā kaipupuru rēti, me ngā whānau e tautoko ana i te oranga tonutanga o tō tātou rohe, tēnā koutou katoa. Ko koutou ngā pou herenga e whakatū ana i tō tātou wāhi noho hei kāinga mahuru, hei wāhi haumarū, hei papa whakawhanake mō te katoa.

Ki ngā kainoho hou – ngā tāngata kua riro i a koutou te kirirautanga o Aotearoa, ngā whānau nō tāwāhi kua tau mai ki roto o Whangārei ki tai, o Whangārei ki uta, tae atu ki ngā manuheke me ngā ākongā. E whakanui ana mātou i te kanorautanga me ngā tāpaetanga mai o ia tangata, o ia iwi.

He wā uaua kei mua i a tātou – kei te raru tonu ngā take ōhanga, e hūnukunuku ana ngā kaupapa here a te Kāwanatanga, ā, kei te kaha ake te awe o te āhuarangi ki ō tātou rawa. Kua āta whaiwhakaaro te Kaunihera ki ēnei tairo, me ngā taumahatanga ōhanga, ā, kei konei te āheinga ki te urutau, ki te tautoko i te tupu me te oranga o te hapori, i raro i tētahi mahere pūmau, tōkeke, matatika hoki.

E whai ana tēnei mahere i tētahi huarahi whai tikanga, e whakamārama ana i ngā whakapaunga me ngā whakatau mō te tau kei te tū mai. He whaiwhakaaro ki ngā utu o ngā rori, o te wai, ngā paipa para, ngā tāke e whakahaeretia ana, me ngā kaupapa whakatupu mō te āpōpō. He āta whakahaere pūtea, he whai hua, he urupare ki ngā tairo me ngā tūmanako a te iwi whānui.

Mā te mahi tahi, ka taea te whakawhanake i tētahi rohe whakaukauka, he rohe manawaroa, he rohe mō te kotahi o Whangārei.

Acknowledgements

A warm greeting to the wider community of the Whangārei District

Greetings to the hapū and many tribal groups of Whangārei – the guardians of the land, the environment, and the repositories.

Greetings to all our residents, ratepayers, and the families who support the ongoing wellbeing of our town. You are the anchor points that make our place a comfortable home, a safe space, and a foundation for development for everyone.

To our newest residents – those who have received New Zealand citizenship, the families from overseas who have settled in Whangārei, our migrant communities and students – we celebrate the diversity and the unique contributions across all of our community.

Challenging times lie ahead – economic pressures continue, government policies are shifting, and the climate’s impact on our assets is intensifying. Council has carefully considered these pressures and financial burdens, and within this, lies the opportunity to adapt and to support the growth and wellbeing of the community, guided by a plan that is resilient and balanced.

This plan follows a deliberate course, outlining the spending and decisions for the coming year. It takes into account the costs of roads, water, wastewater systems, rates, and future-focused development initiatives. It represents careful financial management, a focus on benefits, and a response to both pressures and the hopes of the wider community.

Through collective effort, we can grow a resilient district, a district that endures, and a district united as Whangārei.



He kupu nā te Koromatua

Mayor's message

As we head into another financial year, we do so in a time of continued challenges. The economy was expected to improve, yet many in our community are still feeling the strain. We understand the financial pressures facing households and businesses, and as a council, we remain committed to running the District as efficiently as possible – balancing today's needs with planning for tomorrow.

This year's Annual Plan process has been about making responsible decisions while acknowledging financial realities. We remain committed to the path set out in our 2024-34 Long Term Plan and continue to work towards making sure our income covers the cost of running the District.

We know there is important work to be done – including managing outstanding Cyclone Gabrielle repairs, and maintaining roads, pipes, and community facilities. We are getting on and delivering projects that are needed for growth, including the new roundabout at Springs Flat and the Ruakaka Wastewater Treatment Plant upgrade.

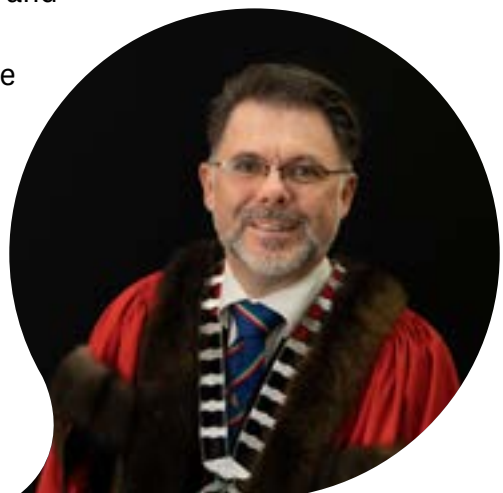
Through public consultation, our residents have made their cost-of-living concerns clear, and we have adjusted our approach to ease the financial burden. In response to feedback, Council reduced the planned general rates increase from 10.7% to 9.7% and lowered the new stormwater targeted rate.

As our District grows, our investment must keep pace with the needs of both our urban and rural communities. This plan reflects careful financial management while keeping our District moving forward. We are tightening budgets, focusing on cost savings and efficiencies, and ensuring that every dollar is spent wisely.

Whangārei is an up-and-coming city, full of opportunity and ambition. Through this plan, we aim to protect what matters, adapt to change, and continue building a future we can all be proud of.

Vince Cocurullo

Mayor of Whangārei

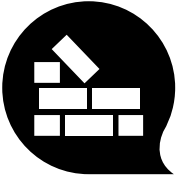




Ngā mea kei roto

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Te hanganga o te mahere

How we built this plan





Our strategic drivers

Key priorities

1. Economic development and job creation.
2. Roading that is durable and safe.
3. Built in resilience and climate adaptation readiness.
4. Protection of our natural environment balancing access with conservation.
5. Housing and infrastructure to sustain and improve existing communities.

Vision

An inclusive, resilient and sustainable District.

Community Outcomes



Thriving local identity

- Thriving and safe communities.
- Welcoming – respect, generosity and care.
- Recognised as the best place to live, work and play.
- Protection of our natural environment balancing access with conservation.



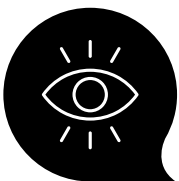
Diverse and inclusive culture

- Inclusiveness. Working together with shared visions.
- People feel safe.
- Celebrate our diverse heritage and cultures.
- Community events – sports, arts and cultural.



A great place to call home

- Roading that is durable and safe.
- Housing and infrastructure to sustain and improve existing communities.
- Diversity of transport options to improve connectivity.
- Top class facilities to host arts, cultural and sporting events.



Sustainable and resilient future

- Economic development and job creation.
- Built in resilience and climate adaptation readiness.
- Planned and balanced growth aligned with culture and values.
- Innovative and collaborative.

The Four Well-beings

The four well-beings are outlined within the Local Government Act 2002. It sets out that as a council we play a broad role in promoting the social, economic, environmental and cultural well-being of our communities. Each well-being is described below:



Social well-being

Involves individuals, their families, whānau, hapū, iwi, and a range of communities being able to set goals and achieve them, such as education, health, the strength of community networks, financial and personal security, equity of opportunity and rights and freedoms.



Economic well-being

Looks at whether the economy can generate the employment and wealth necessary to provide many of the requirements that made for social well-being, such as health, financial security, and equity of opportunity.



Environmental well-being

Considers whether the natural environment can sustainably support the activities that constitute healthy community life, such as air quality, fresh water, uncontaminated land, and control of pollution.



Cultural well-being

Looks at the shared beliefs, values, customs, behaviours and identities reflected through language, stories, visual and performing arts, ceremonies and heritage that make up our communities.





Partnership with Māori

Whangarei District Council is working towards its vision of enabling local Māori participation. In 2020 the Te Kārearea Strategic Partnership Standing Committee was established after many years of work by hapū and Council. Council also voted to establish a Māori ward for the 2022 and 2025 triennial Local Government elections and our first two Māori ward councillors were elected in October 2022. Working with our local hapū helps us deliver all our collective aspirations for Whangārei – early engagement along with collective project planning and programme delivery.

In the 2025 Local Government elections, a binding poll will be held to determine the future of Māori wards. This poll, required by recent legislation, will ask voters whether they want to keep or remove the Māori ward. The outcome of the poll will be binding for the subsequent two triennial elections (2028 and 2031).





Tō tātou e aronui nei

Where we are today





Balancing affordability with resilience and progress

We are staying the course

We remain committed to delivering a 'back to basics' plan for the year ahead. Our focus is on looking after what we've got instead of taking on big projects, unless they are legislated by Central Government or needed to support growth. We are getting on with fixing roads, looking after our parks and reserves, and taking care of our water and waste pipes and community facilities.

Addressing challenges and taking opportunities

We are doing our best to stay on top of funding and infrastructure challenges across the District. While the rate of inflation has eased, costs remain high, and we are working hard to make the most of every ratepayer dollar in the coming year.

Funding

We remain committed to the path set out in our 10-year plan and working towards making sure our income covers the cost of running the District.

This year's annual budget includes the following general rates increase for the coming year:

GENERAL RATES | 9.7% INCREASE FOR 2025-26

TARGETED RATES

We are also increasing our targeted rates. Targeted rates are charged if the property benefits from the service.

All of our rates increases include inflation via the local government cost index (LGCI). The LGCI measures the impact of inflation on the buying power of councils, e.g. how much we spend on things like fuel, or infrastructure construction costs. The LGCI was set by Business and Economic Research (BERL) for 2025-26 at 3.2%.

NEW STORMWATER UNIVERSAL TARGETED RATE

Following public consultation through this year's Annual Plan process, Council is introducing a District-wide universal rate of \$79 per separately used or inhabited parts (SUIP) of a rating unit to be allocated towards funding stormwater operational expenses and capital renewals for the 2025-26 financial year.

This follows Council's decision to debt fund all stormwater costs for the 2024-25 financial year while awaiting clarity from Central Government on New Zealand's water reforms.

WATER RATES

INFLATION (LGCI) PLUS 2.5% INCREASE FOR 2025-26

We are limiting the water rates increase to 5.7%. This, along with the reserves we have already accumulated, will provide enough funding for drinking water in the short term.

WASTEWATER RATES

INFLATION (LGCI) ONLY INCREASE FOR 2025-26

We are limiting the wastewater targeted rate increase to 3.2%. This will provide enough investment for good management of our existing wastewater infrastructure, as well as increasing capacity for growth.

HIKURANGI FLOOD PROTECTION RATES

INFLATION (LGCI) ONLY INCREASE FOR 2025-26

A targeted rate applies to properties in the Hikurangi Swamp Special Rating District. This targeted rate will increase by 3.2% to fund the expenses of the Hikurangi Flood Protection Scheme.



Debt

We are sticking with our plan to reduce overall net debt by the end of this 10-year plan period (2024-34).

Infrastructure

We are investing in projects that support our District and enhance our lifestyle. You can read more about the projects we are delivering this year at www.wdc.govt.nz/projects.

From a regional perspective, we're pleased to see the Northland Corridor expressway progressing and are working with other Northland councils on Regional Deal proposals to help drive economic growth and deliver infrastructure across Te Tai Tokerau.



Feedback from public consultation

Council reviewed how rates are calculated to ensure a fair and equitable approach for all properties, then we asked for feedback on some proposed adjustments to rates.

These options included introducing a new universal stormwater targeted rate, a temporary contestable grant for farmed business zoned land, and reducing the Uniform Annual General Charge (UAGC) to reduce the rates burden for lower land value properties.

A full communications and engagement programme was run between 2 April and 2 May 2025. The campaign included public drop-in sessions, as well as online, print and social media content. We received 650 submissions on the Annual Plan over the month-long consultation period. There were also 142 submissions received for the 2025-26 Fees and Charges, however the majority of these related to rates. All submitters were also invited to speak to their submission at a hearing.

Following feedback from the community on the consultation questions and three rounds of deliberations, Council opted to reduce the proposed general rate increase to 9.7% in response to the challenging economic conditions being faced by ratepayers. Council also opted not to proceed with the proposed changes to the UAGC or the contestable grant for farmed business zoned land. The new stormwater targeted rate was also lowered by Council in recognition of financial pressures faced by the community.

Other issues raised over the deliberations process included reducing overall rates increases and support for funding specific community requests.

Council subsequently decided to:

- Use the existing Elected Member Community Projects Capital Budget to provide up to \$900,000 for the footpath in King Street, Hikurangi with a procurement plan to come to the Infrastructure Committee for approval.
- Approve a payment arrangement to defer \$300,000 of rates for the next two years for a property in Bream Bay.
- Support continued staff engagement with Glenbervie School and the Ministry of Education to develop a joint plan to resolve traffic safety concerns at the school and that implementation will be considered as part of the High-Risk Rural Roads Safety Improvements Budget for the corridor.
- Include a request from the Ruakākā Recreation Centre for \$3.5 million towards indoor sports courts as part of the 2027-37 Long Term Plan.





Financial adjustments to our operating budget

The starting point for our budget was Year 2 of the 2024-34 Long Term Plan, however external factors, as well as Council's response to the Annual Plan's public consultation, has resulted in some changes to our planned approach.

Notable operating income and expenditure adjustments are outlined below:

- **General rates:** Council's Financial Strategy assumed a general rates increase of 10.7% (7.5% plus LGCI) for the 2025-26 year. The Annual Plan applies a general rates increase of 9.7% (6.5% + LGCI). Operational budgets have been reduced to offset the reduced revenue.
- **Stormwater funding:** The Financial Strategy developed as part of the LTP included the introduction of a targeted rate to fund the Stormwater activity from year 2. The LTP assumed targeted rates at a level sufficient to fund the activity across the 10 years. As a result of public consultation and the deliberations process, the targeted rate has been reduced for the 2025-26 year. Council remains committed to working towards funding the Stormwater activity and achieving the everyday funding benchmark but recognises it may need to happen over a longer period than planned.
- **Depreciation:** When inflation is high, Council sees a higher increase in the value of our infrastructure assets when they are revalued. As a result, Council's depreciation expense is higher than initially budgeted in the LTP, reflecting a higher cost to replace the assets we own.
- **Capital subsidies and contributions:** The timing of when capital subsidies and contributions are received is influenced by several factors including individual funding agreements, agreed milestones, and capital project delivery. If a project is delayed, the spend, as well as the associated revenue, is carried forward into the next financial year. Subsidies and contributions have been adjusted to align with projects and expected revenue recognition.

Capital subsidy revenue from NZ Transport Agency (NZTA) has been decreased from what was planned in the LTP to reflect the reduced funding now available.

- **External capital grants:** At times Council provides grant funding towards capital projects to external organisations within the district. The payment of these grants are often subject to milestones and conditions being satisfied, which can make the timing of payment difficult to forecast accurately. Some of these grants were not paid during the 2024-25 financial year, so have been included as an expense in the 2025-26 Annual Plan budget.

The cumulative impact of these changes means Council will not set a balanced budget (in accordance with the Financial Prudence Regulations) for the 2025-26 Annual Plan. For more information on the financial impacts of these changes, refer to the Financial Parameters section below.



Adjustments to our projects budget

The LTP set an ambitious capital expenditure budget and we face an ongoing challenge to deliver our capital works programme, which has been exacerbated by weather events. While we are delivering more, further work is required to find ways to improve our capital delivery. The next LTP will further consider how we can ensure we set a programme that is achievable while also allowing enough flexibility for us to adapt to changing circumstances.

The LTP projects budget for 2025-26 (Year 2) was set at \$139.2m. However, this Annual Plan now has an increased programme of \$156.9m. This increase is mainly due to projects not completed during the 2024-25 financial year that will be carried forward and instead delivered in 2025-26 and beyond.

The Transportation programme was also revised after receiving confirmation of lower NZTA funding being available.



Central Government funding

Council receives revenue from various central government funding initiatives including NZTA, as well as capital contributions for specific projects. This funding helps to stimulate our local economy. Council continues to seek additional funding where available. Often this funding does come at a cost to ratepayers, with increased depreciation and ongoing operating costs. This needs to be carefully considered to ensure we maximise the funding available for our District while managing any additional burden on our ratepayers.

If we're successful in securing additional funding, we may need to adjust the timing of projects to incorporate those where other funding is available (i.e. delivering some projects in future years). This would allow us to make the most of any external funding available to our District, while still meeting our commitments to our community. Recognition of this revenue is contingent on applicable milestones being satisfied under the various funding agreements. Timing of the completion of the relevant projects may differ to the plan, so revenue may also vary from budget.



Financial principles

Council established the following key financial principles during the development of the 2024-34 Long Term Plan:

- Council should focus on achieving the financial prudence balanced budget benchmark every year.
- After removing capital revenue from the balanced budget benchmark calculation, everyday funding should exceed everyday expenditure from Year 4 of the plan onwards.
- Major capital projects should be debt-funded to ensure inter-generational equity.
- Debt is to be controlled.
- Capex should focus on renewals first unless level of service improvements and growth is legislated.
- Council's credit rating should be actively managed with no further drops during the LTP term.
- Some levels of service may need to drop to manage affordability.
- Council should aim to position itself as mid-pack with regards to rating.
- Year 1 of the LTP should focus on clearing the capex backlog.
- There should be a strong focus on efficiency, effectiveness and reducing waste through careful management of operational costs.

Council remains committed to these principles, while acknowledging that external factors can challenge Council's ability to achieve them. Reduced NZTA funding, increased costs, and Council's financially prudent actions to work towards ensuring our everyday revenue is sufficient to cover our everyday costs (everyday funding benchmark) puts pressure on the rates revenue required to achieve our financial parameters. This needs to be carefully managed with the increasing cost of living and feedback from our community, without creating a burden on future ratepayers by not adequately funding Council's operating costs. Considering all these factors, Council reduced the new targeted rate for Stormwater, as well as the general rates increase for the 2025-26 year from what was initially planned.

Due to the cumulative effect of the adjustments made to our operating budget, Council is no longer achieving the financial prudence balanced budget benchmark for the 2025-26 Annual Plan. Council continues to support the financial principles established above and considers that while working towards an everyday funding position is important, it may take a bit longer to achieve this position.



Local Government Reform

Local Water Done Well

We have been considering options for water systems delivery since the previous Government's Three Waters legislation was first introduced. We have a clear understanding of the water supply challenges we will face in the future.

We consulted in April-May 2025 on options to transition from the way we currently manage our water systems to meet the Government's Local Water Done Well legislation. We are working through all options as part of a regional working group with the other Northland Councils.

A Water Services Delivery Plan is due to go to Government by 3 September 2025.

Resource Management and Building Acts

Changing acts of parliament will bring changes to many aspects of Council's work. Our District Plan, which states all the rules and regulations for the way land is used in our District, was developed under the Resource Management Act 1991. This act is to be replaced with two new acts: the Planning Act and the Natural Environment Act. The Planning Act focuses on land use planning and regulation, to allow urban and infrastructure development to align with the Government's housing and infrastructure plans, and to separate incompatible land uses. The Natural Environment Act focuses on the way the natural environment is protected and enhanced.

The aim is to reduce duplication and overlap between laws and provide a clearer framework for managing environmental effects.

Government has also signalled changes to the Building Act aimed at making the consent processes easier but still effective. This is in the early stages, but could include, streamlining regulations and making them proportionate to risk, focusing on national consistency and clarifying liability.



Te mahere, he tiro whānui

Our Plan at a glance





Where we spend each dollar*

Transportation



31c

Parks & Recreation



10c

Water



12c

Solid Waste



3c

Wastewater



8c

Stormwater



3c

Coastal & Flood Management



1c

Flood protection & control works



1c

Community Services



7c

Library



1c

Venues & Events



3c

Governance & Strategy



5c

Planning & Regulatory



5c

Support services



10c

*figures are calculated using the Activity Funding Impact Statements and are a combination of operational and capital expenditure

What we said in the LTP



**\$139.2
million**

Capital works programme (note this includes some opex)



81%

of capex focused on core infrastructure



**\$256.6
million**

Operational revenues



**\$232.2
million**

Operational spending



**\$293.4
million**

External net debt



7.5%
+ LGCI (2.2%)

General rates rise



**\$6.9
million**

targeted rates revenue for Stormwater

What we plan now



**\$156.9
million**

Capital works programme* (note this includes some opex)



77%

of capex focused on core infrastructure



**\$253.7
million**

Operational revenues



**\$238.9
million**

Operational spending



**\$306.2
million**

External net debt



6.5%
+ LGCI (3.2%)

General rates rise



**\$3.2
million**

targeted rates revenue for Stormwater

**Our increased capital works programme includes projects that were carried forward from the 2024-25 financial year.*



Ngā mahi a te Kaunihera Council Activities





Introduction to the Council Activities

What does this section include?

The information provided about each of the activities includes:

- purpose and strategic fit across the organisation
- how the activity is funded
- potential negative effects
- how the activity aligns with social, economic, environmental and cultural well-beings
- how the activity contributes to our Community Outcomes
- levels of service (what Council will provide and to what extent)
- performance measures and targets (these will be used to report Council's achievements back to the community each year in the Annual Report – they are how you will be able to tell whether we have done what we said we would do)
- changes in levels of service.



Our activities

The work that Council does has been grouped into 12 key activities.



1 Transportation

Integrated transport system, roading, footpaths, public transport infrastructure, walking and cycling, carparks



2 Parks and Recreation

Sports and active recreation, playgrounds, walking tracks, natural areas, cemeteries and public toilet facilities



3 Water

Water quality and safety and resilience of supply



4 Wastewater

Wastewater network and treatment



5 Stormwater

Stormwater management and freshwater quality and catchment planning



6 Coastal Systems and Flood Management

Mitigate risks to the community from coastal and fluvial flooding



7 Flood Protection

Hikurangi Repo Flood Management Scheme



8 Solid Waste

Waste minimisation, collection and disposal



9 Community Facilities and Services



Libraries

Public libraries



Community Property

Pensioner housing and community halls



Community Development

Community-led development, grants and community funding, community safety, advisory groups and welcoming communities



Venues and Events

Council-owned venues and events



Customer Services

Contact centres and visitor information centres



Civil Defence Emergency Management

Civil defence preparedness, response and recovery



10 Planning and Regulatory



District Planning

District Plan



Resource Consents

Resource consents and consent monitoring



Building Control

Building control, Project Information Memorandums and Land Information Memorandums



Health and Bylaws

Environmental health and bylaw enforcement



11 Governance and Strategy



Democracy and Assurance

Democracy, legal support and assurance and risk



Strategy

Strategy development, place-based planning, statutory policies and bylaws and corporate planning.



Tiriti Relationships

Nurturing and enhancing our Tiriti relationship for the betterment of the District



District Development and Commercial Property

Economic development, destination marketing and commercial property



12 Support Services

Finance services, rates and revenue, people and capability, ICT, communications, business support, capital projects, planning and development engineering.

Prospective Summary Funding Impact Statement

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
Sources of Operating Funding			
101,358	General rates, uniform annual general charges, rates penalties	111,758	112,458
44,500	Targeted rates	50,394	53,238
16,154	Subsidies and grants for operating purposes	11,992	12,255
19,189	Fees and charges	19,495	19,611
3,809	Interest and dividends from investments	2,679	3,014
10,407	Local authorities fuel tax, fines, infringement fees and other receipts	12,458	10,583
195,417	Total Operating Funding	208,776	211,159
Applications of Operating Funding			
146,753	Payments to staff and suppliers	150,764	145,149
13,210	Finance Costs	13,307	14,400
-	Other operating funding applications	-	-
159,963	Total Applications of Operating Funding	164,071	159,549
35,454	Surplus / (Deficit) of Operating Funding	44,705	51,610

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
Sources of Capital Funding			
36,785	Subsidies and grants for capital expenditure	26,750	27,280
7,078	Development and financial contributions	6,962	6,962
24,000	Increase / (decrease) in debt	48,000	35,001
-	Gross proceeds from sale of assets	-	-
-	Other dedicated capital funding	-	-
-	Lump sum contributions	-	-
67,863	Total Sources of Capital Funding	81,712	69,243
Applications of Capital Funding			
	Capital expenditure		
21,737	to meet additional demand	33,893	29,860
57,695	to improve levels of service	59,583	48,056
50,109	to replace existing assets	56,871	56,601
(27,006)	Increase / (decrease) in reserves	(24,552)	(13,859)
782	Increase / (decrease) of investments	622	195
103,317	Total Applications of Capital Funding	126,417	120,853
(35,454)	Surplus / (Deficit) of Capital Funding	(44,705)	(51,610)
-	Funding Balance	-	-

Reconciliation between Prospective Statement of Comprehensive Revenue and Expenditure and the Prospective Summary Funding Impact Statement

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
21,267	Surplus / (deficit) before taxation per Prospective Statement of Comprehensive Revenue and Expenditure	14,819	24,388
Items recognised as revenue in the Prospective Statement of Comprehensive Revenue and Expenditure and as capital expenditure funding sources in the Prospective Summary Funding Impact Statement:			
(36,784)	Subsidies and grants for capital expenditure	(26,750)	(27,279)
(7,078)	Development and financial contributions	(6,962)	(6,962)
Non-cash items recognised in the Prospective Statement of Comprehensive Revenue and Expenditure and not included in the Prospective Summary Funding Impact Statement:			
69,020	Depreciation and amortisation	74,809	72,675
(10,971)	Vested asset revenue	(11,212)	(11,212)
35,454	Surplus / (Deficit) of Operating Funding per Council Prospective Summary Funding Impact Statement	44,705	51,610



1. Transportation

Purpose and strategic fit

The safe movement of people and goods is of critical importance to our District. The way we move supports economic transactions, growth and development, social cohesion, health and the day-to-day running of our communities. It is one of the most important functions we provide and has been identified by our Council as one of the key strategic drivers for our Long Term Plan.

Strategically, as a core service it is important that our transport network is efficient and provides choice. As our District continues to grow, walking, cycling and public transport infrastructure will become more important.

An integrated, safe, responsive, and sustainable land transport system is a fundamental requirement of every district council under the Local Government Act 2002. We are the road-controlling authority for our District and we are responsible for planning, creating, operating, maintaining and rehabilitating all roads (except State Highways) in a financially responsible manner.

The Transportation Activity covers 1,750km of total road network (1,056km of sealed roads and 694km of unsealed roads) 436km of footpaths, 21km of cycleways, 485 bridges and large culverts, 5,407 street lights, 26 traffic signals, along with berms, bus shelters, parking machines and traffic support assets worth \$1,277m.

The Transportation Activity are proposing an increase in quantities of work relating to sealed road resurfacing, unsealed road renewals, drainage maintenance and renewals, bridge structures and renewals, network and asset maintenance and addressing the anticipated increases in maintenance contract costs. A key focus is on road network reliance.

How we fund this activity

- General rates.
- National Land Transport Fund – land transport subsidies.
- External funding – e.g. MBIE.
- Sale of assets.
- Operational recoveries – e.g. parking fees.
- Debt
- Targeted rates
- Development Contributions















Potential negative effects

Incompatible speed environments is one of the factors leading to poor safety outcomes. Northland has one of the highest levels of deaths and serious injuries in New Zealand. A combination of driver behaviour, vehicle standards, speed and road conditions are contributing factors.

Unsealed roading can lead to high gravel loss, corrugations, potholes and dust, which drives high customer dissatisfaction. The use of out of specification aggregates on our unsealed roads can result in adverse health impacts to residents due to dust and high levels of community dissatisfaction due to poor road condition along with high maintenance costs.

Ineffective drainage can lead to localised flooding and water damage to the roading surface and an increased risk of slips during heavy rain events.

Contribution to the Four Well-beings

Key Transportation functions	Contribution to wellbeings  Social  Economic  Environmental  Cultural
Integrated transport system  	Transportation is aligned with and supports growth and development. Provides access to places of work and education. Access to community assets and places of cultural importance including marae.
Freight network and the movement of goods 	Ease and efficient movement of goods supports economic activity. This also supports existing local businesses and helps attract new businesses to our District.
Infrastructure for public transport, walking and cycling   	Active transport improves health (physical and mental) which supports social well-being. Reduction in pollution and Greenhouse Gas emissions contributes to our environmental wellbeing.
Safe transport options    	Reduced accidents and death which supports all four well-beings. A safer transport system will encourage more people to walk and cycle which support social, environmental and economic well-being.

Contribution to Community Outcomes

The ease of movement of people and goods is of critical importance to a thriving Whangārei District. The way we move supports economic transactions, growth and development, social cohesion, health and the day-to-day running of our communities. It is one of the most important functions we provide.

High contribution



Thriving local identity

Protection of our natural environment balancing access with conservation; in carrying out road maintenance and construction.

Thriving and safe communities; providing safe roads.

Tourism, including Māori tourism; enabling good access to recreational facilities.



Diverse and inclusive culture

Inclusiveness. Working together with shared visions; consulting on new road safety strategies along with educational initiatives.

Community events – sports, arts and cultural; providing access to facilities.

People feel safe; road safety strategies and programmes delivered.



A great place to call home

Roading that is durable and safe; delivery of asset management and maintenance.

Housing and infrastructure to sustain and improve existing communities; ensuring roading assets are fit for purpose.

Diversity of transport options to improve connectivity; programmes are in place to provide options such as walking and cycling as well as public transport.



Sustainable and resilient future

Built in resilience and climate adaptation readiness, we are building back better where appropriate and focusing on preventative maintenance.

Planned and balanced growth aligned with culture and values; supporting new developments.

Circular waste economy with solid waste and emission reduction; recycling road waste and reusing where possible.

Economic development and job creation; facilitating transport networks to enable economic activity.

Levels of Service

 Mandatory performance measures

1.1 Our District's roading network will be maintained in a satisfactory condition and in accordance with national safety and engineering standards.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
1.1.1 The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.	≤0	≤0	≤0	≤0
1.1.2 The average quality of ride on a sealed local road network, measured by smooth travel exposure.	≥84%	≥84%	≥84%	≥84%
1.1.3 The percentage of the sealed local road network that is resurfaced.	≥9%	≥9%	≥9%	≥8%
1.1.4 The percentage of the sealed local road network that is rehabilitated.	≥0.7%	≥0.7%	≥0.7%	≥0.7%
1.1.5 The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds to the customer with a plan of action. *	≥60%	≥65%	≥70%	≥75%

1.2 We will support alternative transport methods

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
1.2.1 The percentage of footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant documentation (such as its annual plan, activity management plan, asset management plan, annual works programme or LTP).	≥98% in fair or better condition	≥98% in fair or better condition	≥98% in fair or better condition	≥98% in fair or better condition
1.2.2 Total length of footpath network provided compared to requirements of Council Engineering Standards.	≥55% of network provided	≥56% of network provided	≥57% of network provided	≥60% of network provided



2. Parks and Recreation

Purpose and Strategic Fit

Council provides parks and recreation facilities to play sport, keep fit, have fun and support community health and wellbeing.

The provision of parks and recreation facilities brings communities together through sports and events, provides spaces to keep fit and connect with nature, gives our young people places to play and socialise, provides places for rest and respite, protects biodiversity, ecosystems and landscapes and contributes to the identity of the City.

Where possible it is our policy to plant at least one tree for every tree that is removed.

Where we don't actively provide the facilities or services, we support community through grants and leases on parks land.

Parks and Recreation portfolio:

- administer 2,131 hectares of land as open space
- 82 sportsfields and hard courts
- 50 playgrounds and seven skateparks
- 57 kilometers of walking tracks
- 18,000 street trees
- natural areas such as native bush, river and coastal margins and regenerating bushlands
- city parks, gardens, and public art
- cemeteries
- 78 public toilets.

Our Active Recreation and Sport Strategy provides high-level direction on how to meet the current and future active recreation and sporting needs, ensuring all ages and abilities in our community have access to and can participate in a range of sports and recreation across our District.

In recent years costs associated with addressing the impacts of vandalism and graffiti have increased. Council has also had to address higher levels of damage from severe weather-related events.

How we fund this activity

- General rates.
- Fees and charges.
- Debt
- External funding
- Development Contributions

Potential negative effects

The undersupply of public space and facilities could be detrimental to the wider community, particularly in urban areas. To address this, Council will regularly review our open space and recreational requirements to help guide the provision of public space.


























Changes in working behaviour such as working from home and retail behaviour from online shopping has resulted in reduced foot traffic, increase in vacant retail and office space, and a subsequent lack of vibrancy in the city centre.

Vehicle dwellers occupying public land can result in conflict with neighbouring properties and users of the public space.

When undertaking weed spraying in public places, pollution caused by chemicals in the sprays may occur.

Undersupply of facilities has negative implications for community health and wellbeing

Contribution to the Four Well-Beings

Key Parks and Recreation functions	Contribution to wellbeings  Social  Economic  Environmental  Cultural
Sports and active recreation   	
Walking tracks    	Plan for, develop and maintain parks, tracks, sportsfields and green spaces to meet community needs, attract visitors to the region, protect the environment and embraces the history and culture of the region.
Natural areas    	
Cemeteries  	Providing a welcoming place of remembrance for burial, cremation and other end of life services according to the wishes of the affected individual, families and friends.
Public toilets    	Public toilet facilities provide a critical public amenity which allow or community and visitors to the region maximises their experiences or our parks and reserves.
Playgrounds and skateparks    	Recreation, learning and development opportunities for young people.

Contribution to Community Outcomes

High contribution



Thriving Local Identity

Provision of sports facilities supports local community identity through sports clubs and regional pride by supporting representative teams.

Our walking tracks are a key feature of our District.

Maintenance of our parks and public spaces ensures our District looks neat and tidy.

The provision of an attractive and vibrant city centre makes Whangārei attractive to business, visitors, and residents. An attractive city provides social and economic wellbeing.



Diverse and Inclusive Culture

Sport plays a key role in a culture rich society. The provision of sports facilities allows local and regional culture to flourish.

Our facilities celebrate the unique culture of the District, through story telling on track signs, identifying Māori historical sites and our non-indigenous history.

The adequate provision of open space supports the development of an attractive, vibrant and thriving community.

Our public spaces and parks are the venue for many community and cultural events and activities.

Sports and active recreation facilities support the mental and physical health of our community. Sports hubs can also act as important community focal points for friends and whānau.



A Great Place to Call Home

Walking tracks and reserves provide access to our natural environment and places of cultural importance. They also support active lifestyles which benefits, physical health, mental well-being and social connection.

Our Parks team supports community initiatives to improve biodiversity such as community planting days, annual tree giveaway, as well as managing weeds and pests.

Playgrounds and skateparks are key to providing fun.

High contribution



Sustainable and Resilient Future

Recreational opportunities and public spaces are distributed across our District, therefore contributing to a fair urban and rural balance.

Population growth is supported through the provision of neighbourhood parks and reserves as part of new developments.

The management of natural areas plays an important role to maintain biodiversity, manage pests and ultimately be of benefit to our cultural and environmental wellbeing.

Medium contribution



Thriving local identity

Public toilet facilities are used by our community and visitors.

Our District is renowned for its trees and native bush. Street trees contribute to our green city.



Diverse and inclusive culture

Cemeteries play a role in celebrating the culture. Local cemeteries are often historic places dating back to early European settlers whilst a number of our parks are historical burial sites for Māori.



A great place to call home

Design and landscaping in our public spaces and streets enables nature to thrive.

Opportunities for walking and cycling are provided through public spaces.



Sustainable and resilient future

Cemeteries and burial services are an essential service and has important social and cultural outcomes.

Levels of service

2.1 Council will provide and maintain recreational facilities to support and promote active recreation of the community through participation in both organised and informal recreational activities aligned with Active Recreation and Sports Strategy.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
2.1.1 Sports parks will be provided to meet the community's needs by providing minimum hours available at a sports park per 10,000 residents during the winter season.	≥180hrs	≥180hrs	≥180hrs	≥180hrs

2.2 Council will provide and maintain a range of parks, reserves and playgrounds to meet the needs of the community as well as protecting and enhancing the natural environment.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
2.2.1 Residents' satisfaction with the range and quality of public spaces, including parks, playgrounds and reserves. (Recorded through the Residents Survey).	≥86%	≥86%	≥86%	≥86%
2.2.2 Residents have adequate access to a local recreational opportunity.	0.9Ha/ 1000 residents	0.9Ha/ 1000 residents	0.9Ha/ 1000 residents	0.9Ha/ 1000 residents
2.2.3 Playgrounds and/or skateparks provision.	4/10,000 residents	4/10,000 residents	4/10,000 residents	4/10,000 residents
2.2.4 Walking track provision.	5.93km/ 10,000 residents	5.93km/ 10,000 residents	5.93km/ 10,000 residents	5.93km/ 10,000 residents

2.3 Council will provide and maintain cemeteries and a crematorium in a satisfactory manner.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
2.3.1 Residents' satisfaction with cemeteries. (Recorded through the Residents Survey).	≥90%	≥90%	≥90%	≥90%

2.4 Council will provide well maintained and accessible public toilets in high use areas.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
2.4.1 Residents' satisfaction with public toilets. (Recorded through the Residents Survey).	≥65%	≥65%	≥65%	≥65%



3. Water

Purpose and strategic fit

We provide fresh, clean, healthy water to our communities. This core service is essential for the wellbeing of our District. Our water supply provides water for households to drink and use and it plays an important role in many industrial, commercial and some agricultural businesses. Water is also provided to fight fires within the spread of our network.

Drinking water is delivered via a network of treatment plants, reservoirs, pump stations and pipelines. Our water service must produce quality drinking water that meets the New Zealand Drinking Water Standards at all times. To support this work, we prepare Water Safety Plans which are based on quality assurance principles that:

- look at all elements source, treatment and distribution systematically
- undertake risk assessments of possible events and changes including contamination, severe weather, power outage, equipment/process failures, errors etc
- include mitigation, improvement schedules, training and contingency planning.

Plans are reviewed by Taumata Arowai and updated annually by Council's Water Services Department.

Some of the key issues facing Water Services over this LTP period include a changing climate and drought management, increasing levels of renewals required, increasing water quality and delivery standards and escalating costs of service delivery.

How we fund this activity












- Targeted rates
- Development contributions
- External funding
- Debt.
- Fees and charges.
- Volumetric and supply charges.

Potential negative effects

- Provision of water can contribute to various negative environmental effects through the abstraction of water from rivers, bores and dams.
- Whilst there is a fairly low risk of a widespread public health outbreak due to the multi-barrier approach adopted at all water treatment plants, aging infrastructure and increasing costs could lead to an elevated risk if sufficient investment is not made.
- Growth and higher frequency of drought could lead to an increased risk of capacity issues if left unaddressed.

Contribution to the Four Well-Beings

Water quality and resilience makes an important contribution across all four well beings:

Key Water functions	Contribution to wellbeing
	 Social  Economic  Environmental  Cultural
Water Quality and Safety   	<p>Safe drinking water is essential for community health across the District.</p> <p>Environmental standards help protect environmental and cultural well-being.</p>
Resilience of Supply    	<p>A resilient supply helps support community health and wellbeing, particularly in periods of drought. Resilience is also necessary to support economic activity including industry and agriculture.</p> <p>Water efficiency and limiting water takes can support cultural, environmental and economic well-being.</p>

Contribution to Community Outcomes

High contribution



Thriving local identity

The provision of water is a core service. It supports our communities through ensuring public health. It supports our communities and our commercial, industrial and agricultural activities.



Diverse and inclusive culture

Water is supplied in a planned, managed and efficient way to ensure it aligns with our District's growth and strategies. Culture improvements are accomplished through effective engagement and consultation with stakeholders.



A great place to call home


The management of our water supply can support a clean and healthy environment through initiatives such as water conservation.



Sustainable and resilient future

New technology will be used to treat and monitor the quality of our drinking water. It will also be used to meet the challenges of climate change and increasing demand.

Levels of Service

 Mandatory performance measures

3.1 We provide a safe, continuous, high-quality drinking water to all our customers

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
3.1.1 The extent to which the local authority's drinking water supply complies with Table 1 of the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 and the Drinking Water Quality Assurance Rules. a) determinand – escherichia coli. b) determinand – total pathogenic protozoa.	100%	100%	100%	100%
3.1.2 Residents satisfaction with the water quality provided by Council (Recorded through the Residents Survey)	≥90%	≥90%	≥90%	≥90%
3.1.3 The total number of complaints received by the local authority about any of the following: a) drinking water clarity b) drinking water taste c) drinking water odour d) drinking water pressure or flow e) continuity of supply; and f) the LA's response to any of these issues expressed per 1000 connections to the LA's networked reticulation system.	≤17	≤17	≤17	≤17

3.2 In times of emergency there is adequate water supply available

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
3.2.1 Where the local authority (LA) attends a callout in response to a fault or unplanned interruption to its networked reticulation system, the following median response times:				
(a) attendance for urgent callouts: from the time the LA received notification to the time service personnel reach the site	≤ less than 1hr	≤ less than 1hr	≤ less than 1hr	≤ less than 1hr
(b) resolution of urgent callouts: from the time the LA received notification to the time that service personnel confirm resolution of the fault or interruption	≤ less than 4hrs	≤ less than 4hrs	≤ less than 4hrs	≤ less than 4hrs
c) attendance for non-urgent callouts: from the time that the LA receives notification to the time that service personnel reach the site	≤ less than 12hrs	≤ less than 12hrs	≤ less than 12hrs	≤ less than 12hrs
(d) resolution of non-urgent callouts: from the time that the LA receives notification to the time that service personnel confirm resolution of the fault or interruption	≤ less than 24 hrs	≤ less than 24 hrs	≤ less than 24 hrs	≤ less than 24 hrs
3.2.2 Total number of waters leaks (expressed as No per 100km of mains, including service connections).	≤120	≤120	≤120	≤120
3.2.3 Water restriction days (NEPM D-R19).	0	0	0	0

3.3 We manage the water supply system in a sustainable way that also caters for growth

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
3.3.1 The percentage of real water loss from the local authority's networked reticulation system (including a description of the methodology used to calculate this). WaterNZ Benchloss.	≤25%	≤25%	≤25%	≤25%
3.3.2 Network Leakage Index score (Infrastructure Leakage Index for whole District) (NEPM D-RE3).	<3	<3	<3	<3
3.3.3 Median Residential Water Consumption (litres/connection / day) (NEPM D-RE4). The average residential water uses per connection for entire network.	≤600	≤600	≤600	≤600
3.3.3 (a) The average consumption of drinking water (litres/resident/ day) within the territorial authority district.	≤600	≤600	≤600	≤600
3.3.4 Residents in our District annually adopt water conservation techniques in their homes and/or businesses (Recorded through the Residents Survey).	≥65%	≥65%	≥65%	≥65%



4. Wastewater

Purpose and strategic fit

The primary purpose of this service is to provide our communities with centralised sanitation of human waste to eliminate gastric disease and environmental contamination.

Our wastewater systems collect, treat, and dispose of wastewater from over 25,000 households and businesses. The wastewater system consists of over 50,000 assets comprising pipes, manholes, pump stations, treatment plants, and discharge infrastructure. Our twelve wastewater service areas are serviced by nine Wastewater Treatment Plants (WWTP) and over 700km of pipe networks. The largest facility Whangārei WWTP treats on average 17,000,000 litres/day and the smallest Waioira WWTP has only seven properties connected.

Working within the wider Council structure, we maintain and operate the nine wastewater systems in line with consents and budgets. We also engage with stakeholders on how the systems are to be operated, maintained, and upgraded.

Ongoing assessment, robust planning, and effective risk management strategies ensure the sustainable and safe management of wastewater services.

Council's Wastewater activity operates with a growing focus on sustainable and efficient wastewater management practices, emphasising resource recovery, energy generation, and advanced treatment technologies.

How we fund this activity

- Targeted rates
- Fees and charges
- Development Contributions.
- External funding

Potential negative effects








The significant negative effects below are in relation to possible failures relating to our ability to deliver this activity:

- Council could fail to meet performance measures resulting in contamination of the environment and possible sanctions from affected agencies
- the increasing costs of maintaining the aging network can result in a more reactive approach to maintenance and the need for more frequent interventions

- development could be constrained by insufficient investment in growth related projects
- unforeseen emergency projects could divert resources away from other planned activities
- overwhelmed infrastructure could lead to sewer overflows (particularly in adverse weather conditions) leading to public health risks
- increasing rainfall and climate variability can lead to soil movement and damage to the network resulting in increased leakage and infiltration
- a backlog of assets requiring renewal could result in failures in the network.



Contribution to the Four Well-beings

The management of wastewater plays an important contribution across all four well beings:

Key Wastewater functions	Contribution to wellbeings  Social  Economic  Environmental  Cultural
Wastewater network  	The collection of wastewater is essential for the health of our communities as well as supporting economic activity.
Wastewater treatment  	Safe treatment of wastewater that meets environmental, public health and Resource Management Act requirements is essential for both cultural and environmental outcomes.

Contribution to Community Outcomes

This activity is integral to the Council's broader vision, mission, goals, and objectives.

High contribution
 Thriving local identity A well-functioning wastewater system supports our communities through, public health outcomes, enhanced economic outputs and improved environmental outcomes.
 Diverse and inclusive culture This activity includes working with hapū, rate payers and other stakeholders to create and deliver a shared vision for the wastewater networks and treatment facilities.

High contribution



A great place to call home


Each of the nine wastewater systems are an important part of those communities and areas of Whangārei District. Having high quality treatment and disposal benefits the associated area.



Sustainable and resilient future

This activity underpins public health enabling people to live and work in urbanised areas. Wastewater services supports the economy directly through jobs and contracts and protects the environment for future generations.

Levels of Service

 Mandatory performance measures

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

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
4.1.1 Compliance with resource consents for discharge from the wastewater system, measured by the number of: <ul style="list-style-type: none"> • abatement notices • infringement notices • enforcement orders and convictions received by the territorial authority in relation to those resource consents. 	0	0	0	0
4.1.2 The number of dry weather sewerage overflows from the territorial authority's sewerage system, expressed per 1000 sewerage connections to that sewerage system.	≤1.35	≤1.35	≤1.35	≤1.35

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
4.1.3 Residents' satisfaction with sewerage reticulation, treatment, and disposal services (recorded through the Residents Survey).	>70%	>70%	>70%	>70%
4.1.4 The total number of complaints received about any of the following: a) sewage odour b) sewerage system faults c) sewerage system blockages d) the response to issues with its sewerage system, expressed per 1000 connections to the sewerage system.	≤20	≤20	≤20	≤20

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

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
4.2.1 Attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site.	≤ 1 hr	≤ 1 hr	≤ 1 hr	≤ 1 hr
4.2.2 Resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault.	≤ 7 hrs	≤ 7 hrs	≤ 7 hrs	≤ 7 hrs



5. Stormwater

Purpose and strategic fit

Stormwater management is a core service that prevents flooding, which in turn ensures the resilience of our communities and the success of our economy. The purpose of the activity is to control water flow from urban areas to streams and the ocean, effectively reducing the risk of flooding in our service areas.

Whangarei District Council's stormwater network is approximately 725km in length and is made up of around 36,500 assets being a mix of pipes, open channels, culverts, inlets, and manholes.

Our goal is to control water flow from urban areas to streams and the ocean, effectively reducing the risk of flooding in our service areas. We are responsible for assessing, from a public health perspective, the adequacy of stormwater services available to communities – this includes the actual or potential consequences of discharges from the network.

This service is responsible for mapping overland flow paths and impervious areas across the District and developing a stormwater network model for the Whangārei urban network. This work allows us to make better decisions in regard to our asset renewals.

We have a focus on maximising multiple outcomes for the environment and communities, including reduced flooding, improved water quality and stream health, addressing the impacts of climate change and developing recreation spaces.

This service actively supports the wider Council participation in regional programmes of the Climate Adaption Te Tai Tokerau (CATT) Group for climate risk assessment and developing adaptation pathways. We are also working with Northland Regional Council to enhance understanding of the impacts of more frequent and severe events.

How we fund this activity

- Target rates.
- External funding
- Debt












Potential negative effects

The significant negative effects in relation to the stormwater activity are:

- inadequate stormwater services could lead to increased flood damage to property leading to costs and elevated insurance premium
- insufficient treatment of stormwater could lead to adverse impacts on the environment.

Contribution to the Four Well-beings

The management of stormwater makes an important contribution across all four well beings:

Key Stormwater functions	Contribution to wellbeings
	 Social  Economic  Environmental  Cultural
Stormwater Management    	<p>The management of stormwater is essential to protect against flood damage. Flooding can cause a loss of life and property. Therefore, this activity is essential in relation to all four well-beings.</p>
Freshwater Quality and Catchment Planning    	<p>Catchment planning supports our biodiversity and water quality and therefore our environmental and cultural wellbeing.</p> <p>A healthy water and marine environment also supports economic and social well-being, through tourism and water based activities.</p>

Contribution to Community Outcomes

This activity is integral to the Council's broader vision, mission, goals, and objectives.

High contribution



Thriving local identity

A well-functioning stormwater system supports our communities through reduced flooding damage, enhanced economic outputs and improved environmental outcomes.



Diverse and inclusive culture

This activity includes working with hapū, rate payers and other stakeholders to create and deliver a shared vision for the stormwater networks, open streams and the receiving environment.



A great place to call home

Depending on the catchment and community there will be differing stormwater requirements. Defined and functioning overland flow paths will reduce damage and improve community safety during events.


High contribution



Sustainable and resilient future

Climate change impacts of flooding are being felt now and will intensify in the future. Making space for water and nature based solutions will be a key contribution to resilience and living well in the future.

Levels of Service

 Mandatory performance measures

5.1 Council will manage the stormwater network to minimise flood risks within defined service areas.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
5.1.1 Compliance with the territorial authority's (TA) resource consents for discharge from its stormwater system, measured by the number of: (a) abatement notices (b) infringement notices (c) enforcement orders (d) convictions received by the TA in relation to those resource consents.	0	0	0	0
5.1.2 Residents' satisfaction with stormwater drainage service (Recorded through the Residents Survey).	≥70%	≥70%	≥70%	≥70%
5.1.3 The number of complaints received by a TA about the performance of its stormwater system, expressed per 1000 properties connected to the TA's stormwater system. ¹	≤16	≤16	≤16	≤16

¹ This target expresses per 1000 properties rather than a total, which would have resulted in a target of 15.7 per 1000 properties. In 2017-18 Annual Plan this was expressed as per 400 properties across the

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
(a) The number of flooding events ² that occur in a TA district (b) for each flooding event the number of habitable floors affected ³ expressed per 1000 properties connected to the TA's stormwater system.	0	0	0	0
5.1.4 The median response time to attend a flooding event, measured from the time that the TA receives notification to the time service personnel reach the site. ²	≤1 hr	≤1 hr	≤1 hr	≤1 hr

District.

² A flooding event means an overflow of stormwater from a territorial authority's stormwater system that enters a habitable floor (Department of Internal Affairs, 2014). It does not therefore apply outside declared stormwater service areas, or to non-habitable structures such as garages and sheds, or to flooding of yards.

³ While all flooding events will be recorded as per DIA requirements, the target is immunity from storm events with an annual exceedance probability (AEP) of more than 2% (1 in 50-year ARI). This is consistent with District Plan rules for minimum floor level.



6. Coastal Systems and Flood Management

Purpose and Strategic Fit

Our community (including iwi and hapū) is experiencing an increased impact associated with coastal erosion and flood damage. The Coastal Systems and Flood Management activity represents a step change in Council's approach to these issues and is the implementation side of our climate resilience work.

This new activity has been established to develop strategies and implement measures to:

- co-ordinate Council's role in addressing the impact of coastal erosion on property
- monitor, maintain and develop Council's coastal structures such as seawalls, boat ramps and wharfs
- mitigate risks to the community from coastal and fluvial flooding.

In this LTP planning period the primary focus will be on protection of critical assets from coastal erosion and development of policy and strategy to provide the framework on which future coastal erosion and flood mitigation works will be based.

How we fund this activity

- General rates.
- Debt
- External funding.

In the future we may also (following consultation) fund this activity through:

- targeted rates.
- fees and charges.

Potential negative effects

If Council's policies on response to coastal erosion are inadequate the community could become frustrated with trying to understand Council's role. Failure to develop a mitigation strategy for flooding in Whangārei City could lead to uncertainty and negative impacts on the community.

Contribution to the Four Well-beings

The management of our Coastal Systems and Flood Management activity provides an important contribution across the four well-beings.

Key Coastal Systems and Flood Management functions

Contribution to wellbeings

 Social  Economic  Environmental  Cultural

Co-ordinating Council and other agency response



Co-ordinating our response is essential for effective and timely responses to coastal erosion and flooding events.

Policy development



Liaison with a broad range of community stakeholders will ensure the best possible outcomes across the range of well-beings.

Monitoring the condition of critical assets



This will provide valuable data to assist with the policy development work.

Implementation of mitigation measures



Mitigation measures will ensure that critical assets that are necessary and valued by the communities affected are resilient.

Contribution to Community Outcomes

High contribution



Thriving local identity

Our identity is enhanced through the ability to access and enjoy our coastal marine areas though adequate, safe and functional wharfs, jetties and boat ramps.

Having well thought through strategies to respond to coastal erosion and flooding risk, supports a community that is recognised as the best place to live, work, and play.



Diverse and inclusive culture

Responding to the effects of a warming climate is going to need leadership that encompasses listening to our communities, collaborating with other agencies, and developing a shared vision.

We work inclusively and celebrate our diverse heritage and culture when planning our response.



A great place to call home

Understanding the risk to our infrastructure posed from coastal erosion and flooding and setting standards for mitigation options will support:

- roading that is durable and safe
- housing and infrastructure to sustain and improve existing communities.



Sustainable and resilient future

Development and implementation of strategies that consider long-term effects and responses to the risk of coastal erosion and flooding helps build confidence for investment and supports economic development and job creation.

Medium contribution



Thriving local identity

Applying appropriate mitigation measures recognises and fosters the intrinsic values of our coastal areas.

Levels of Service

As this is a new activity, these are initial performance measures that will be refined as the impacts of this activity are better understood.

6.1 Council will continue to inspect, maintain and replace current coastal structures.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
6.1.1 Our critical assets are protected from coastal erosion. Council-owned coastal erosion structures are maintained to their original construction intent.	≥30%	≥40%	≥50%	≥80%
6.1.2 Our structures are safe for public use. Council-owned structures are fit for purpose and maintained for use by the public.	≥40%	≥50%	≥60%	≥80%
6.1.3 The coastal assets are constructed and maintained to an appropriate level that satisfies community expectations. Residents are satisfied with Council's coastal assets as measured through the annual survey.	≥60%	≥60%	≥60%	≥70%
6.1.4 Our urban communities are aware of risk from fluvial and coastal flooding and of Council's plans for mitigation and management though Council continuing to develop and update its long- term strategies to assess flooding risks and mitigation options for its urban communities.	City urban strategy ≥30% completed	City urban strategy ≥60% completed	City urban strategy ≥100% completed	3 additional communities ⁴

⁴ Council will assess the risks to other communities in Years 4-10 but which communities and in what order will depend on the outcome of the community adaptation plan work and how readily it can be implemented in larger centres along with a review of the vulnerability prioritisation process. This is a new activity and some learning is required in relation to the measures.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
6.1.5 Council will invest to protect its communities from coastal flooding risks. Council will deliver the capital programme targeted at interventions to mitigate flooding including options such as planned retreat.	≥80% budget	≥80% budget	≥80% budget	≥80% budget



7. Flood Protection

Purpose and Strategic Fit

The Hikurangi Repo Flood Management Scheme helps to minimise flooding across over 7,000 hectares of farmland within the Hikurangi area and adjacent to the Whakapara, Waioutu and Wairua rivers.

The aim of the scheme is to reduce the frequency and duration of flood events to support farming of land within the repo (swamp). This is highly productive agricultural land that generates considerable economic benefit to the region.

Council owns, manages, operates and maintains the scheme and has consents that require it to mitigate environmental and cultural effects. The scheme is funded by targeted rates from properties within the scheme area (the beneficiaries) and those in the upstream catchment (the exacerbators).

Working within the wider Council structure, we engage with stakeholders (including mana whenua) to inform how the scheme is to be operated, assess and collect targeted rates, undertake asset management to strategically manage assets and maintain and operate the scheme in line with its consents and budgets.

Council is currently investigating opportunities through a programme funded by the Department of Internal Affairs – the Hikurangi Repo Project. Project objectives include restoring the natural environment, ecosystem and habitat within the Hikurangi Repo and wider Wairua River sub-catchment and providing solutions that improve the economic resilience and potential of land use activities.

As a land drainage scheme, this activity is not included in the Local Waters Done Well legislation.

How we fund this activity

- Targeted rates.
- Debt

Potential negative effects

If the scheme is not maintained to design levels, then more property will be flooded, more often, causing economic hardship. This is mitigated through developing and funding an appropriate works programme. Additionally without the necessary programme, Council could breach environmental regulations including those relating to safe fish passage for the native fish and eels (tuna). This programme is to be developed and funded.

Contribution to the Four Well-Beings

Key Hikurangi Repo Flood Management Scheme functions

Contribution to wellbeings

 Social  Economic  Environmental  Cultural

Flood Protection in Hikurangi Swamp



The management of floodwater maintains the economic activity associated with agriculture, which contributes to the wider economic wellbeing of the District.

Working alongside hapū, farmers, DoC and Fonterra to develop plans to protect native biodiversity and support cultural and environmental well-being outcomes.

Contribution to Community Outcomes

High contribution



Thriving local identity

A well-functioning flood scheme supports our communities through enhanced economic outputs and improved environmental outcomes.



Diverse and inclusive culture

This activity includes working with hapū, landowners and other stakeholders to create and deliver a shared vision for the repo.



Sustainable and resilient future

This activity supports jobs and the economy directly through enabling productive use of arable land and supporting operation of Fonterra's Kauri milk processing facility.

Medium contribution



A great place to call home

The Hikurangi area is an important part of the Whangārei District and through the rivers that flow through it connects us to the Kaipara harbour.

Level of Service

7.1 Council will provide a reliable and sustainable flood protection scheme, which is managed to mitigate flooding within the Hikurangi Repo Flood Management Scheme area to an acceptable level.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
7.1.1 The major flood protection and control works are maintained, repaired and renewed to the key standards defined in the local authority's relevant planning documents (such as its activity management plan, asset management plan, annual works programme or long-term plan).	Yes	Yes	Yes	Yes
7.1.2 The number of infringement or abatement notices issued by Northland Regional Council in relation to the scheme consent.	0	0	0	0



8. Solid Waste

Purpose and Strategic Fit

We collect, process, dispose of and recycle solid waste in our District. Whangarei District Council is bound by legislation to ensure that our solid waste is managed in an effective and efficient manner reducing any potential environmental impact and protecting the public health.

The District's Waste Management and Minimisation Plan vision statement is: "To deliver community benefits and work towards zero waste to landfill. Whangārei businesses and households will be provided with efficient and effective waste minimisation and management services that recognise waste as a resource."

Waste management and minimisation play an important role for the ongoing sustainability of our District. Our aim is to provide Whangārei District with efficient, effective and safe solid waste services which reduce the quantity of waste generated and discarded, protect public health and protect the environment.

Council's waste management services include refuse collection, waste transfer and processing, landfilling, resource recovery, closed landfill management and waste education.

Globally and locally, there is a widespread acknowledgement of the need to change our behaviour towards waste generation and resource consumption. As individuals, communities, companies, and governments develop new approaches to managing waste and resources, Council will need to continue to support and influence these developments and react to the changes in the market or in legislation.

How we fund this activity

- General rates.
- Grant funding from central government including Waste Levy funding from Ministry for Environment.
- Fees and charges.
- Debt
- Fines and infringements.
- Distributions from Northland Regional Landfill Limited Partnership.

Potential negative effects

Solid waste collection and disposal, if not properly collected and disposed of can have significant negative effects on public health and the environment. To mitigate these negative effects, Council has a reliable collection service and transfer station network available across the District. We comply with consents relating to the operation of our transfer station network. Volumes of refuse disposed of are minimised through effective recycling and user charges.

Contribution to the Four Well-Beings

The management of solid waste plays an important contribution across all four well-beings:

Key Solid Waste functions	Contribution to wellbeings  Social  Economic  Environmental  Cultural
Waste minimisation    	<p>Waste minimisation and recycling help reduce the potential adverse effects of waste on our environment.</p> <p>Waste minimisation and circular economy principles can have positive economic, social, and cultural outcomes.</p>
Waste collection and disposal   	<p>Safe collection and disposal of waste supports community health and environmental outcomes.</p> <p>The management of waste is an important service for local businesses and industry contributing to economic well-being.</p>

Contribution to Community Outcomes

High contribution



Thriving local identity

The solid waste activity contributes through reliable collection and cleaning, which helps maintain a high amenity value.



A great place to call home

A clean environment across our District is vital to our wellbeing as well as our attractiveness to visitors and investors.

Communities are encouraged to keep their environments clean and healthy through education and support.

High contribution



Sustainable and resilient future

Waste minimisation, recycling and waste collection limit the adverse effects on our environment.

Growth is supported through appropriate planning processes to ensure that services adapt to opportunities and change.

Medium contribution



Diverse and inclusive culture

Council and its partners provide waste management infrastructure and services for the District including providing a network of rubbish and recycling transfer stations, and a modern landfill facility.



Sustainable and resilient future

The solid waste activity contributes through waste minimisation goals that drive smarter ways to recycle, and improved waste minimisation education.

Levels of Service

8.1 Council will provide kerbside waste and recycling collection services and transfer stations will be operated throughout our District.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
8.1.1 Residents' satisfaction with solid waste collection and recycling services and transfer stations. ⁵	≥85%	≥85%	≥85%	≥85%

⁵ As recorded through the Residents Survey satisfaction scores 5-10, with the 'don't know' results excluded.

8.2 Council will foster waste minimisation by supporting recycling and waste reduction practices

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
8.2.1 To reduce waste disposed of to landfill to below 500 kg per person per year.	<500kg	<500kg	<500kg	<500kg
8.2.2 To recycle at least 35% of waste collected at the roadside from households.	≥35%	≥35%	≥35%	≥35%
8.2.3 Council will recycle, compost, or reuse at least 50% of materials at transfer stations.	≥50%	≥50%	≥50%	≥50%

8.3 Council will provide and empty public litter bins and undertake litter control throughout

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
8.3.1 Residents' satisfaction with litter control. ⁶	≥75%	≥75%	≥75%	≥75%

⁶ As recorded through the Residents Survey satisfaction scores 5-10, with the 'don't know' results included.



9. Community Facilities and Services

Community facilities and services are a key contributor to our District's social, economic, environmental and cultural wellbeing. These facilities and services are also highly valued by our community and contribute to our vision of an inclusive, resilient and sustainable District.

This activity includes our:



Libraries



Community Property



Community Development



Venues and Events



Customer Services



Civil Defence Emergency Management



Libraries

Purpose and strategic fit

Libraries are open to all. This accessibility helps redress the inequity that results from social exclusion.

Libraries provide the people in our community with opportunities for life-long learning, access to information, leisure and reading. This all contributes to an inclusive, resilient and sustainable District.

Public libraries provide free and open access to knowledge and services. They are a neutral, respected gateway to information and a safe place that offers equal access for all community members.

Libraries are public civic spaces which play a major role in the development of socially cohesive, informed and inclusive communities. Our libraries provide the following services:

- internet and printing
- photocopying
- meeting rooms
- large print books
- eBooks and magazines
- café
- collections for children, teens and seniors
- online reference databases
- heritage collection
- events.

Rapid advances in technology are changing library users' expectations of the resources and services they would like to access through their library as well as the immediacy of this access. The physical spaces of libraries are increasingly transforming into community meeting places, activity hubs, seminar rooms and locations for service desks from other organisations.

How we fund this activity

- General rates.
- Fees and charges.
- Debt

Potential negative effects

The Kamo library building was built in 1932 and although general repairs and maintenance have been done over the years, the building now needs significant repairs. This could impact on the ability to delivery our library service in the Te Kamo area.

Contribution to Four Well-Beings

Key Libraries functions

Contribution to wellbeings

 Social  Economic  Environmental  Cultural

Public Libraries



Libraries and their resources provide the community with free access to knowledge and services. This is a key contributor to social and cultural well-being. Learning and knowledge acquired through the library can also contribute to economic and environmental outcomes.

Contribution to Community Outcomes

High contribution



Thriving local identity

Library facilities support learning and development and help overcome socio-economic differences.

Libraries are key community facilities providing equitable access to the opportunity of life-long learning as well as fulfilling leisure and recreational needs.



Diverse and inclusive culture

Libraries further the District's cultural wellbeing by providing resources for learning about all cultures through collaborative programmes with people and organisations from diverse cultural backgrounds.



A great place to call home

Libraries are part of a network of venues and facilities offering events and activities throughout the District.

Medium contribution



Sustainable and resilient future

Libraries work collaboratively with the community in the development and promotion of new and innovative initiatives designed for the future development of the District, e.g. providing meeting spaces and free internet services.

Levels of Service

9.1 Council will provide library services to our District via the central library, the mobile and branch libraries

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
9.1.1 Number of items in the collections per capita.	≥1.4	≥1.4	≥1.4	≥1.4
9.1.2 Number of libraries visits per capita per year.	≥3.5	≥3.5	≥3.5	≥3.5
9.1.3 Number of loans per capita per year.	≥5	≥5	≥5	≥5



Community Property

Purpose and strategic fit

Council is committed to providing appropriate pensioner housing and community buildings for our District to use. Our property service helps to build thriving and vibrant communities.

Where community halls are not Council-owned, contestable grants are available to assist in the maintenance of these important community facilities.

- 164 pensioner housing units over 16 villages
- seven community halls – Smeatons Drive, Onerahi, Te Kamo, Tikipunga, Hikurangi, Ngunguru, Tamaterau
- four community facilities – 71 Bank St (Old Municipal Building), 116 Bank St, Water St Cafler Park, Old Library building.

Council is experiencing significant demand for pensioner housing and community facilities as our population grows and ages. We are planning more investigation to understand future growth and delivery options for this service.

We also provide community funding for Marae through our Community Facilities Fund.

How we fund this activity








- General rates.
- Debt
- Development Contributions.
- Income from rents, leases, and facility hire.

Potential negative effects

Poor quality of housing for elderly people can have negative effects on the health and well-being of the occupants. This is mitigated through funding for maintenance of the housing portfolio and funding to build more, new pensioner housing.

Contribution to the Four Well-Beings

Community property makes an important contribution to the social wellbeing of our community:

Key Community Property functions	Contribution to wellbeings  Social  Economic  Environmental  Cultural
Pensioner Housing 	The provision of rental housing for elderly people in our community contributes significantly to their health and well-being and this in turn has broad social well-being benefits for our District.
Community Halls  	Community halls are a social and cultural hub of communities across the District, particularly in rural and coastal areas.

Contribution to Community Outcomes

Community halls are social, cultural, and recreational hubs for communities across the District, particularly important in rural and coastal areas. Community-owned facilities may be eligible for grant funding for maintenance and development.

Community buildings are social, cultural, and recreational hubs within our city centre offering dedicated space to valued community organisations providing services to the District.

High contribution



Thriving local identity

We provide halls and recreational hubs which contribute to our sense of place.



Diverse and inclusive culture

Community halls and facilities are a vital part of ensuring a rich cultural heritage in our District.



A great place to call home

We provide safe, secure homes for our pensioners.

Our community halls and facilities are core hubs to many of our communities.



Sustainable and resilient future

Our housing and community halls are vital to resilient communities especially during challenging weather events.

Medium contribution



Thriving local identity

We provide our older community members with the option of safe affordable housing allowing them to remain part of the community they belong in.



Diverse and inclusive culture

Our pensioner housing gives a range of people the opportunity to continue to contribute to our community.

Levels of Service

9.2 Council will provide rental accommodation that meets the specific needs of eligible elderly members of the community.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
9.2.1 Percentage occupancy rate of housing for elderly residents.	≥90%	≥90%	≥90%	≥90%
9.2.2 Housing residents' satisfaction with the standard of housing for elderly residents.	≥80%	≥80%	≥80%	≥80%



Community Development

Purpose and strategic fit

Council is committed to a community development framework that aims to work with our communities to ensure they are inclusive and connected, as well as resilient and sustainable. This is achieved through various initiatives including:

- community-led development programmes – we support communities to take the lead when developing solutions to their needs and their aspirations for the future, with Council as a partner and collaborator
- grants and community funding – we provide support to local community groups to deliver events, projects and initiatives through a range of funding opportunities
- crime reduction and community safety programmes – such as City Safe, our CCTV network, Summer Safe Carparks, graffiti removal and monitoring, and the City Safe Operations Network
- advisory group programme – providing support for our positive ageing, disability, and youth advisory groups and the Multi-ethnic Collective
- community development initiatives – working with communities to identify and implement their priorities
- Welcoming Communities programme – Implementation partner
- Regional Accessibility Strategy – Implementation partner
- relationship building – through community, sector specific and government agency networking
- partnering on multi-agency projects – such as the Kai Ora Fund and Northland Intersectoral Forum initiatives, and community projects such as the inaugural Silver Festival and the inaugural Whangārei Fringe Festival.

Community Development seeks to help strengthen and enhance our District by ensuring that people feel safe, can access and participate in activities, and are supported to become more inclusive, connected and resilient.

How we fund this activity















- General rates.
- Subsidies and grants.
- Debt

Potential negative effects

No potential negative effects have been identified for community development.

Contribution to the Four Well-Beings

Community development makes an important contribution to the social well-being of our community:

Key Community Development functions	Contribution to wellbeings  Social  Economic  Environmental  Cultural
Community Led Development 	This programme provides opportunity for the community to lead projects and programmes in their own community. The process and outcomes can make a significant contribution to a community's social well-being.
Grants and Community Funding   	Grants and community funding enable the community to deliver projects which can have wide ranging social, cultural and economic benefits.
Community Safety  	Community safety is largely focused on our City Centre. A safer City Centre can lead to lower crime rates, but also support economic activity and well-being.
Advisory Groups    	Advisory groups provide a mechanism for the key sectors of the community to engage directly with Council and inform decision making.

Contribution to Community Outcomes

High contribution



Thriving local identity

The Community Development function supports safe, welcoming communities.

Our funding and grants packages support communities to implement projects that matter to them.

Community Led Development is a programme that empowers communities to plan and implement improvements to their places.

High contribution



Diverse and inclusive culture

Working with our advisory groups and community led development programmes we support the diverse cultures in our District and enable a broad range of inclusive events and activities.



A great place to call home

Community development enhances our District's sense of self and ensures people feel safe and can participate and contribute to our communities.

Medium contribution



Thriving local identity

We work with advisory groups to ensure the best outcomes for all members of the community.



Diverse and inclusive culture

Our community safety programmes ensure people can feel safe and welcome.



Sustainable and resilient future

We work with our communities to ensure they have the facilities and services they need to thrive.

Levels of Service

9.3 Council will support our District's social and cultural wellbeing through its involvement in activities and programmes which support and develop the community.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
9.3.1 Percentage of residents who are aware of Council's Community Funding Programme (Measured through the Residents Survey).	≥70%	≥70%	≥70%	≥70%
9.3.2 Ranking (1-10) of how well residents think the Community Funding Programme supports the District's social and cultural well-being. (Measured through Residents Survey.)	≥7	≥7	≥7	≥7

9.4 Council is actively involved in youth, positive ageing, accessibility and other groups of interest issues.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
9.4.1 Effectiveness of Advisory Group engagement with Council to inform projects, programmes and District developments. (Measured through the survey of participants in Advisory Group engagement projects.)	≥80%	≥80%	≥80%	≥80%



Venues and Events

Purpose and strategic fit

We provide inclusive venues and events that create opportunities to stimulate and leverage economic, cultural, and social growth. This supports and delivers on community well-beings, civic pride and the destination status of the Whangārei District through:

- Council-led support for community events
- accessible venues
- regulatory events support
- event development funding.

Venue and Events department manages and produces events that create opportunities for residents and visitors to contribute to our District's economy. The Whangārei Events Strategy provides the strategic direction for events in our District based on the principles of experience, manaaki, outlook and expertise.

Community demand and expectation for events and Council support have increased post-covid. The Event Development Fund offers ignition funding for new events with the goal of strengthening the knowledge and experience of people running events within communities and to develop events to their maximum capacity.

Venues and Events oversees the Forum North events centre, theatre, Expo, and conference suites. While these are fully operational, there are parts of Forum North that require demolition, repair, and refurbishment. These works will be addressed through this Long-Term Plan.

How we fund this activity

- User Fees.
- General rates.
- Debt
- Other – commissions, and other funding if successful.









Potential negative effects

Reputational risk to Council for not meeting community demand and expectations.


Forum North needs significant repairs. If not addressed this has the potential to have multiple significant negative effects for Council, community, users, and audiences for events.

Contribution to the Four Well-Beings

By providing inclusive venues and events services we create opportunities to stimulate and leverage economic, cultural, and social growth in a way that supports and delivers on community well-beings.

Key Venues and Events functions	Contribution to wellbeings  Social  Economic  Environmental  Cultural
Venues  	Quality and appropriate venues are important to enable events to take place in our District and therefore contribute to our cultural and economic well-being.
Events  	The wide range of events play an important role in promoting and celebrating our culture. Events also provide an opportunity for our communities to come together to enjoy a range of performances and art which supports social well-being.

Contribution to Community Outcomes

High contribution	
	Thriving local identity
We connect, collaborate and network in a professional, respectful, and knowledgeable manner.	
Venues Quality and appropriate venues are important to enable events to take place in our District and therefore contribute to our cultural and economic well-being.	
Events We manage, produce and support events that contribute to the cultural and social fabric of our community. The wide range of events play a key role in promoting and celebrating our culture, supports social well-being and contributes to our District's attractiveness, vibrancy, and economic development.	

High contribution



Diverse and inclusive culture

We promote and celebrate our diverse communities through events.

We create opportunities to collaborate, and build events capability within the Whangārei District.

We highlight and support venues and event spaces by attracting national and international events to our District to benefit the social, cultural, and economic wellbeing of our community.



A great place to call home

Venues We provide safe, accessible venues, sports, events, and performance spaces that enable and encourage community interaction.

Events We deliver creative prosperity, cultural experiences, and support diverse expressions to take place and be celebrated in our District.

Medium contribution



Sustainable and resilient future

Whangārei as a great place to live, work and play.

We support economic growth through Venues and Events that deliver creative prosperity, cultural experiences, diverse expressions, and conventions to take place, be discussed and celebrated in our District.

Levels of Service

9.5 Our venues and events will deliver the outcomes of the Experience Local: Whangārei Events Strategy and will provide for customer satisfaction.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
9.5.1 Percentage of Council delivered events that include two or more of the local experience categories (as per the strategy).	100%	100%	100%	100%
9.5.2 Regulatory support for events across our District. Requests submitted via our operational request dashboard to be successfully completed in a timely manner. Measured monthly by the operational request dashboard: Reported in the community operational report.	≥80%	≥80%	≥80%	≥80%
9.5.3 Attracting, growing, and sustaining loyal audiences to events and satisfaction with the venues. Measured via the Audience Participation Survey – result is the average across all sampled events through the year.	≥60%	≥63%	≥65%	≥70%



Customer Services

Purpose and strategic fit

Customer Services are the primary front face of Council. Whether customers are wanting to learn about how to build a house, pay an infringement, book a bus or enjoy a tour at Claphams Clocks, a member of the Customer Services team delivers this service in a welcoming and knowledgeable manner.

Providing a positive experience with the right information is essential for our District to be inclusive, resilient and sustainable. This is achieved through the work of our different Customer Services teams:

- Customer Services frontline team (Customer Experience and Service Centre teams)
- Contact centre representatives (including our afterhours phone service)
- Tarewa isite team (information, advice and retail)
- National Claphams Clocks Museum team (tours, bookings and retail)
- Property assessment team (building consent processing support, PIM/LIM).

Our teams' multi-task across the different functions, providing the most efficient service possible.

We continue to expand our services to meet the needs of our customers. Recently, many more online services have been offered which have been taken up by many. We will continue to investigate more ways of providing options which makes it easier for our community to do business with us.

How we fund this activity

- General rates.
- Revenue streams such as admission, commission, and retail sales.

Potential negative effects

There is a risk if the afterhours service is not provided at a level that matches the Council's other service levels, with the community potentially not being able to access the services or information they require in a timely manner. This risk is being addressed through this LTP.

Contribution to the Four Well-Beings

Key Customer Services functions

Contribution to wellbeing

 Social  Economic  Environmental  Cultural

Customer Service (Contact Centre)



Customer service requests are an important mechanism for the community to let Council know of problems in the District.

Customer Service (Visitor Information)



Providing information and guidance to the visitors of our District is important to promote and support our tourism sector.

Contribution to Community Outcomes

High contribution



Thriving local identity

Welcoming all people from our District and further afield to all our facilities.

Showing care and sharing our knowledge of how to go about business with Council and how best to enjoy our beautiful environment in the Whangārei District.



Diverse and inclusive culture

Providing a unique experience in our Clapham's National Clock Museum which highlights part of our heritage.

Contributing to community events by assisting the Council Venues and Events team.



A great place to call home

Our places – Civic Centre Te Iwitahi, the isite, Clapham's museum and Ruakākā Service Centre – are part of a network of venues and facilities offering information and experiences which contribute to our wellbeing.



Sustainable and resilient future

Customer Services take on feedback from our residents, ratepayers, and visitors to continually improve our services. We provide feedback to other parts of the organisation as we are the direct touchpoints with our communities.

Medium contribution



Diverse and inclusive culture

Dealing with all our customers in a way that is culturally appropriate.



Sustainable and resilient future

The increasing use of technology for the delivery of customer services will further enhance sustainability.

Levels of Service

9.6 The community has access to Council's activities through our service centres and contact centre, which provides a 'first point of contact' service.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
9.6.1 Contact Centre calls answered in under 40 seconds.	>85%	>85%	>85%	>85%
9.6.2 That the Service Centre teams action and close 'Requests for Service' assigned to them within three working days.	≥80%	≥80%	≥80%	≥80%

9.7 The isite team provide a welcoming and informative visitor information and booking service to our local and visiting communities

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
9.7.1 Visitor satisfaction with the service provided by Information Consultants at our Information Centre scores an Excellent or Very Good.	≥90%	≥90%	≥90%	≥90%

9.8 The bespoke Clapham's National Clock Museum team provide a welcoming and enjoyable museum experience for our local and visiting communities

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
9.8.1 That visitor satisfaction with the Claphams Clock Museum experience scores an Excellent or Very Good.	≥90%	≥90%	≥90%	≥90%

9.9 Provision of Land Information Memorandums (LIMs) and Project Information Memorandums (PIMs) to the public within statutory time frames

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
9.9.1 That LIMs are issued within 10 working days.	≥95%	≥95%	≥95%	≥95%
9.9.2 That PIMs are issued within 20 working days.	≥95%	≥95%	≥95%	≥95%



Civil Defence Emergency Management

Purpose and strategic fit

The Civil Defence Emergency Management Act 2002 sets out how Civil Defence should be managed around New Zealand. Whangarei District Council is part of the Northland Civil Defence Emergency Management (CDEM) Group that coordinates CDEM activities in the region and delivers work programmes with the district councils. The other Northland councils and agencies such as the NZ Police and Fire and Emergency New Zealand, are all members of the CDEM Group.

The CDEM Group works together to:

- reduce the potential effects of hazards
- promote community, hapū and iwi and Council readiness (preparedness) to respond to emergencies
- help the community to recover after an event.

The higher risk emergency events for our community include:

- flooding: river flooding caused by localised heavy rain/thunderstorms. A changing climate is likely to make such events more frequent as well as more severe
- storms: high winds from severe storms can cause significant damage to infrastructure, homes, roading and property
- tsunamis: a locally generated tsunami resulting in 0-5m inundation above sea level has the potential to cause significant damage
- electricity failure: the network has single points of vulnerability with the potential to cause widespread loss of service
- cyber attack could also cause failure in some lifeline utilities and cause widespread issues in the region
- human pandemic: we have experienced the impact of COVID-19 and the risk of future pandemics is acknowledged as a key risk.

There is an expectation that climate related emergency events will increase in frequency and severity and require a Council response.

How we fund this activity

- General rates.
- Debt
- External funding
- Voluntary organisations provide resourcing to the community when required.

Potential negative effects

The CDEM activity is responsible for managing the impact and effects of higher risk emergency events for our communities. Failure to resource and manage this activity could result in serious adverse effects on communities affected by these events. This includes implementing the Northland CDEM Group Plan, having a legally compliant Emergency Operations Centre and completion of the new tsunami siren network.

Contribution to the Four Well-Beings

CDEM makes an important contribution to all four well-beings:

Key CDEM functions

Contribution to wellbeings

 Social  Economic  Environmental  Cultural

CDEM Response



Our ability to support our communities to recover using the four R's (reduction of hazards, readiness, response, and recovery) is crucial for their social, economic, environmental and cultural well-being.

Contribution to Community Outcomes

High contribution



Thriving local identity

Through reduction and readiness activities ensuring the Whangārei District communities understand their hazards and are prepared for significant events with the ability to thrive and survive during and after an emergency.

Educating communities on the emergency management system and 'how things work' in Northland and within our District.



Diverse and inclusive culture

Engaging with all communities, Iwi, Hapū, marae and groups in the preparedness, readiness, response, and recovery from an emergency. With clear agreed response plans and public education which are aligned with cultural differences.

High contribution



A great place to call home

Through effective and efficient collaborative planning communities increase resilience and reduce the impact and loss during and after an event.



Sustainable and resilient future

Ensuring the recovery of an event is a positive approach to the future with lessons learnt and acted upon to create improved community resilience.

Planning for a potential increase in emergencies by working with communities, stakeholders, and agencies to prepare for next time.

Providing feedback to central government on lessons learned for improvements to the emergency management system for the future.

Levels of Service and Performance Measures

CDEM activities are measured through the Northland CDEM Group Plan (every five years) rather than a performance measure through the Long-Term Plan. Performance is monitored by the Northland Coordinating Executive Group and Northland CDEM Group Joint Committee on a quarterly basis.



10. Planning and Regulatory Services

We are required to undertake planning, monitoring and enforcement activities that meet the requirements of a wide range of legislation, such as the Resource Management Act (RMA), Health Act and Food Act. This includes:



undertaking District planning



issuing resource consents and ensuring they meet required conditions



issuing building consents and ensuring they meet required conditions



providing health and alcohol licences and monitoring and enforcing bylaws such as animal and noise control, health, liquor and parking

The functions within this activity are covered by four separate departments: District Planning, Resource Consents, Building Control and Health and Bylaws.

The outcomes of these functions are important in ensuring our District is inclusive, resilient and sustainable.



District Planning

Purpose and strategic fit

As Whangārei continues to grow it is important that we appropriately manage the District's resources. Council's District planning function delivers planning outcomes and environmental regulation through the Resource Management Act 1991 (RMA).

Our District Plan manages how and where our District grows and develops. It is therefore essential to ensuring our District is inclusive, resilient and sustainable through good design and protecting our valuable natural environment.

Whangārei District Council is developing a Future Development Strategy, to direct where and how our District will accommodate growth. The District Plan can support implementation of this strategy, through the development of provisions that are consistent with the outcomes sought by the Future Development Strategy.

There is potential for Resource Management reform to change the way we plan for how and where our District grows. It is important to ensure that the needs and aspirations for the District are captured within any new system of planning, based on the direction of any new legislation.

How we fund this activity

- Fees and charges.
- General rates.

Potential negative effects

If this activity is not undertaken subdivision, use and development could occur in inappropriate locations due to unplanned growth and inappropriate provisions for the protection of the natural and physical resources of the District. This could result in the environment being detrimentally affected, people and property being placed at significant risk and/or development being unable to be appropriately serviced by infrastructure. These potential negative effects are mitigated by having robust planning processes, and through prioritisation of plan changes to maximise budgets and resourcing.

Contribution to the Four Well-Beings

Key District Planning functions

Contribution to wellbeings

 Social  Economic  Environmental  Cultural

Maintenance of the District Plan



The District Plan is the rule book for the management of the environment within our District. It provides for subdivision, land use and development in appropriate locations, whilst protecting our valuable heritage and the natural environment, and managing risks of natural hazards to our communities. It therefore promotes all four well-beings.

Contribution to Community Outcomes

High contribution



Thriving local identity

District Plan provisions for subdivision, use and development ensure an appropriate balance is struck between protection of and access to the natural environment.



Diverse and inclusive culture

The District Plan is a key regulatory tool for managing the impacts of subdivision, use and development on those aspects of the environment that contribute to our culture and heritage.



A great place to call home

The District Plan includes provisions to ensure that as the District grows and develops, our transport infrastructure remains safe and sufficient to meet the needs of our communities.



Sustainable and resilient future

The District Plan is the main tool that controls where and how the District will grow and develop. Through the development of appropriate provisions, it can support aspirations around economic development, innovation, and resilience in the face of climate change.

Levels of Service

10.1 Develop and maintain the District Plan in accordance with the RMA and in a manner that captures the needs and aspirations of the Whangārei District.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
10.11 Plan changes are researched, proposed, consulted and reported on as required by Council in accordance with the relevant statutory requirements.	100%	100%	100%	100%



Resource Consents

Purpose and strategic fit

The RMA directs the resource consent process. The outcomes of resource consents are directed by the RMA and key documents such as the District Plan. Resource consents can cover a range of activities and development. The appropriate consenting of these activities will:

- promote the sustainable management of natural and physical resource in our District
- ensure the District is resilient, inclusive and sustainable.

Council's Resource Consents activity provides for the efficient and timely determination of resource consent applications and monitoring of conditions of consent on land-use applications while taking account of the health of the natural environment, the health, well-being and interests of people and communities including that of iwi and hapū.

Transition from the RMA to any replacement legislation brought in by the new Government will require an adjustment to the assessment of resource consent applications to meet the requirements of the new legislation.

How we fund this activity













- Fees and charges
- General rates.

Potential negative effects

Failure to determine applications in a timely manner can result in negative economic effects for those involved. Using external contractors can help to cover staffing shortfalls. Failure to adequately monitor land-use consents can result in negative environmental effects.

Contribution to the Four Well-Beings:

Resource Consents makes an important contribution across all four well-beings:

Key Resource Consents functions	Contribution to wellbeings  Social  Economic  Environmental  Cultural
Resource Consents    	<p>The processing of resource consents in a timely manner helps support our economic well-being. The decision making process in line with the RMA and the outcomes specified in our District Plan help ensure our environmental, social and cultural well-being.</p>
Consent Monitoring    	<p>The monitoring of consents ensures that the conditions of a consent are being followed. This helps to ensure the environmental, social, economic and cultural wellbeing of our District.</p>

Contribution to Community Outcomes

High contribution



Thriving local identity

Efficiently processing resource consent applications and effectively monitoring land-use conditions will reinforce our identity as an economically successful and environmentally sustainable location in which to live and work.



Diverse and inclusive culture

Improving engagement with hapū in the District and having greater regard of relevant issues in relation to resource consent processes will strengthen our culture.



A great place to call home

Ensuring compliance with District Plan rules and conditions of resource consents contributes to the appearance of the District and a community's enjoyment of places and spaces.



Sustainable and resilient future

The resource consent processes are clear and simple, guided by the District Plan and the RMA. The processing of resource consents in a timely manner helps support our economic well-being.

Levels of Service

10.2 Council will process resource consent and associated applications within statutory timeframes:

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
10.2.1 Percentage of non-notified resource consent applications processed within statutory timeframes.	≥95%	≥95%	≥95%	≥95%
10.2.2 Percentage of Section 223 and Section 224 applications for subdivision consents under the RMA within statutory timeframes.	≥95%	≥95%	≥95%	≥95%
10.2.3 Percentage of land-use consent conditions monitored Note: time frames will be dependent on priorities based on potential environmental risk associated with non-compliance.	100%	100%	100%	100%



Building Control

Purpose and strategic fit

The primary purpose of Building Control is to ensure that buildings in our District are designed and constructed to the required standards and quality to ensure public safety. These standards are set by central government through the Building Act 2004.

As a Building Consent Authority, we are responsible for the issuing of Building Consents within our District, ensuring compliance with consents (through the inspection regime) and the issuing of Code Compliance Certificates once the building is successfully completed.

As a Territorial Authority (TA) we inspect dangerous and insanitary buildings, undertake responsibilities for inspecting swimming pool fencing, audit buildings under the building warrant of fitness scheme and manage earthquake prone building processes.

The Building Act addresses natural hazards through specific consideration. These risks are addressed through using the most up to date data when considering Building Consent applications.

How we fund this activity

- Fees and charges
- General rates.

Potential negative effects

Failure to undertake this Activity could adversely impact on the health and safety of the community (i.e. through the construction of buildings that do not meet the requirements of the Building Act) and could have financial cost to owners and ratepayers. These risks and issues are mitigated through ensuring that all staff have the required technical competencies, and through having effective processes in place to minimise the potential for errors.

Contribution to the Four Well-Beings

Building Control makes an important contribution across all four well-beings.

Key Building Control functions

Contribution to wellbeings

 Social  Economic  Environmental  Cultural

Building Control



The processing of building consents in a timely manner helps support our economic well-being. Ensuring that buildings are safe and constructed to the appropriate standard promotes the health and social well-being of our community.

Contribution to Community Outcomes

High contribution



Thriving local identity

Through the provision of building control services which seek to provide safe and healthy buildings, we contribute to thriving and safe communities.



A great place to call home

The provision of safe and healthy buildings is a key component of sustaining and improving existing communities.



Sustainable and resilient future

Ensuring buildings are placed in appropriate locations by the use of the most up to date data on natural hazards.

Medium contribution



Diverse and inclusive culture

People feel safe by having confidence that buildings are properly built and are not dangerous for users.



Sustainable and resilient future

New provisions to be added to the Building Act will require better waste management on building sites which will assist in achieving sustainable development.

Levels of Service

10.3 Council will responsively and accurately manage the building consents and compliance process.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
10.3.1 Percentage of building consent applications processed within statutory timeframes.	≥96%	≥96%	≥96%	≥96%
10.3.2 Percentage of inspections completed within two days.	≥95%	≥95%	≥95%	≥95%



Health and Bylaws

Purpose and strategic fit

The Health and Bylaws activity undertakes monitoring, regulatory and enforcement functions across a wide cross-section of statutes focusing on the protection of community health, safety, and amenity. We have two teams:

The Environmental Health team is responsible for registering, monitoring, verifying, inspecting, enforcing and ensuring general compliance under the Food Act 2014, the Health Act 1956, the Sale and Supply of Alcohol Act 2012, and the Resource Management Act 1991, as well as any related regulations made under those Acts.

The Bylaws team, including Council's Regulatory Services contractor, Armourguard provides services relating to animal management (dog and stock control and operation of an animal shelter), parking enforcement (including Warrant of Finesses and Vehicle Registrations), excessive noise control and general bylaw enforcement.

How we fund this activity

- Fees and charges.
- Debt
- General rates.

Potential negative effects

Local authorities are required to monitor and enforce central government legislation. Failure to adequately undertake adequate enforcement and monitoring of legislation can lead to both legislative failures and significant adverse environmental, health and nuisance effects across our District. This is also likely to result in customer/resident dissatisfaction. These risks are mitigated through an appropriate monitoring and enforcement regime, which is adequately staffed and resourced.

Contribution to the Four Well-Beings:

Health and Bylaws make an important contribution across all four well-beings:

Key Health and Bylaws functions	Contribution to wellbeing  Social  Economic  Environmental  Cultural
Environmental Health  	Ensuring compliance with food, health and liquor alcohol licensing is an important function that promotes the health and well-being of our District. The timely processing of licensing helps ensure our economic well-being is maintained.
Bylaw Enforcement    	Bylaw enforcement and the control of dogs, stock and noise helps to ensure the environment, social, economic and cultural well-being of our District.

Contribution to Community Outcomes

High contribution



Thriving local identity

The provision of Environmental Health and Bylaw team functions ensures that our community is safe, thriving and welcoming.

Medium contribution



Diverse and inclusive culture

The services provided by the Health & Bylaws department contribute to making people feel safe and facilitate good outcomes for the community.



A great place to call home

The Health & Bylaws department's work supports our District to be a great place to live.



Sustainable and resilient future

The department collaborates with others to ensure that any economic development takes place within legislated parameters.

Levels of Service

10.4 Council will ensure responses to complaints relating to parking, excessive noise, dogs, stock and bylaws are carried out within contracted timeframes.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
10.4.1 Percentage of complaints responded to within agreed timeframes.	≥85%	≥85%	≥85%	≥85%

10.5 Council will protect and promote public health by monitoring those premises, which under the Health Act 1956 require annual registration and inspection.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
10.5.1 All registered premises inspected once a year.	100%	100%	100%	100%

10.6 Council will promote food safety by registering and verifying those food businesses which the Food Act 2014 specifies that local authorities can register and verify.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
10.6.1 Percentage of food businesses verified within timeframes as specified by the Food Act 2014.	100%	100%	100%	100%

10.7 Council will aim to reduce alcohol-related harm by annually inspecting alcohol licensed premises to ensure compliance with the Sale and Supply of Alcohol Act 2012 and licensing conditions in general.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
10.7.1 Percentage of alcohol licensed premises inspected annually.	100%	100%	100%	100%



11. Governance and Strategy

Governance and strategy activity includes a number of important functions that support our District being inclusive, resilient and sustainable. This activity includes:



Democracy and Assurance which runs our governance functions and manages our risks



Strategy which addresses the key strategic issues facing the District such as growth, development and climate change



Tiriti Relationships which supports our partnership with hapū and the Te Kārearea Strategic Standing Committee



District Development and Commercial Property, which supports economic activity in the District and manages our commercial property portfolio.

Combined, the functions of this activity also promote the social, economic, environmental and cultural well-being of the District.



Democracy and Assurance

Purpose and strategic fit

Democracy and Assurance enables effective robust and transparent decision making for our District.

This activity covers the governance functions of Council and its committees, including supporting all Council meetings, briefings and workshops, alcohol licensing hearings as well as the provision of legal advisory services to the organisation.

This activity also covers Council's risk and assurance process, including working across the business to identify and categorise risks, and support for board appointments to Council organisations, as appropriate. The activity further provides oversight of insurances, internal audits, delegations, and official information responses. Executive support for the Mayor's Office is also provided through the Democracy and Assurance function.

Democracy and Assurance takes the lead on ensuring adherence to legislation requirements, as required across the organisation and specifically those within the Local Government Act 2002, Local Government Official Information and Meetings Act 1987.

How we fund this activity

- General rates.

Potential negative effects

Currently no potential negative effects have been identified for this activity.

Contribution to the Four Well-Beings

Democracy and Assurance make an important contribution across all four well-beings:

Key Democracy and Assurance functions

Contribution to wellbeings

 Social  Economic  Environmental  Cultural

Democracy



Participation in the democratic process is a crucial component of social wellbeing. The Democracy function also ensures that decision making happens appropriately and is transparent.

Key Democracy and Assurance functions

Contribution to wellbeings

 Social  Economic  Environmental  Cultural

Assurance and risk



Identification and management of risk is crucial to the Council and the wider District. Risks can relate to social, economic, environmental and cultural outcomes and therefore this function helps to promote all four well-being's

Legal



In house legal support to governance and operational activities.

Contribution to Community Outcomes

Democracy and Assurance make an important contribution across all four pou.

High contribution



Thriving local identity

We ensure our decision making is transparent and robust.



Diverse and inclusive culture

The democracy function enables community participation in local governance.



A great place to call home

Robust decision making contributes to a community that welcomes all.

Medium contribution



Sustainable and resilient future

We support decision making that takes a broad and long view.

Levels of Service

11.1 Our democratic functions are transparent and meet the legislative requirements.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
11.1.1 Percentage of response to requests for information made under the Local Government Official Information Act 1987 and the Privacy Act 2020 are provided within relevant statutory timeframes.	≥95%	≥95%	≥95%	≥95%
11.1.2 Percentage of Council committee and hearing agendas that meet relevant legislative timeframes.	100%	100%	100%	100%
11.1.3 Percentage of Council recommendations that are not altered by amendment in chambers for reasons of ambiguity.	≥95%	≥95%	≥95%	≥95%



Strategy

Purpose and strategic fit

The Strategy activity addresses the key strategic issues facing the District and ensures that Council responds in an integrated way. This includes working with tangata whenua and community and central government stakeholders. The activity includes:

Direction setting: Establishing strategic approaches to key issues such as climate change adaptation and mitigation responses, growth, infrastructure (including the new airport project) and housing.

Corporate planning: Developing the Long-Term Plan which outlines what Council intends to do over a 10-year period and how those actions will be resourced; the Annual Plan which is the 12-month focus of the longer plan; and the Annual Report which outlines how we performed against what Council set out to do.

Spatial planning: District level and localised spatial planning including the Placemaking Programme of work and the Future Development Strategy.

Bylaws & statutory policies: Local provisions and rules to protect, promote and maintain health and safety, minimise offensive behaviour and regulate some activities.

Urban design: Guiding the design and functionality of the built environment including the spaces between buildings to ensure a positive interaction with our built environment.


























How we fund this activity

- General rates.
- Central Government Grants.

Potential negative effects

The absence of (or lapsed) bylaws may result in the inability to regulate on nuisance or health related matters. Ineffective strategies and the absence of strategic direction can lead to adverse effects across all four well-beings. Poor data or incorrect evidence can lead to inappropriate decisions being made, an inability to measure and understand the impacts of those decisions and misalignments with other internal activities and community aspirations. These potential effects are mitigated by having the right level of resourcing and investment in data and monitoring.

Contribution to the Four Well-Beings:

Key Strategy functions	Contribution to wellbeing
	 Social  Economic  Environmental  Cultural
Direction setting	By setting strategic direction across all the key issues facing Council, we deliver more integrated and effective outcomes.
   	
Corporate planning	Our Long Term Plan and Annual Plan sets out what Council will do and how we pay for it.
   	
Spatial planning	Spatial Planning and Placemaking enables communities to directly engage with planning for their future.
   	
Bylaws and statutory policies	Bylaws and Statutory Policies help protect the environment and amenity of our District as well as safety of our communities.
 	
Urban design	The Future Development Strategy is a key instrument in defining how communities will develop in our District over time. It sets development direction across all four well-beings.
   	
Monitoring and reporting	By ensuring Council has access to the key data and information needed to make appropriate decisions and monitor the effectiveness of what we do, Strategy contributes across the four well-beings.
   	

Contribution to Community Outcomes

High contribution



Thriving local identity

Strategy development covers issues which can support all four outcomes, including Te ao Māori, the development sector, climate change mitigation and adaptation, affordable, accessible housing and the integration of growth and infrastructure.



Diverse and inclusive culture

Place-based planning, such as our placemaking programme, enables communities to directly engage with the future of their communities. This supports all four outcomes for that place.



A great place to call home

Plans, bylaws, and statutory policies help protect the environment and amenity of our District as well as the safety of our communities, connecting more to outcomes of Our People and Our Place.



Sustainable and resilient future

Our Long Term Plan and Annual Plan sets out what Council will do how we will pay for it.

Levels of Service

11.2 Our strategies, policies and plans remain up to date and relevant to the community.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
11.2.1 Percentage of statutory policies, bylaws, plans and strategies that are reviewed with the relevant statutory timeframes.	100%	100%	100%	100%



Tiriti Relationships

Purpose and strategic fit

The Tiriti Relationships activity supports Whangarei District Council to meet its statutory obligations to maintain and improve opportunities for Māori to contribute to local government decision-making processes. Council is committed to better understand the values, aspirations, and interests of Māori as Council builds its capability and capacity to engage through best culturally responsive practices.

Council's cultural capability and capacity is supported through two functions:

- cultural capability: cultural capability encompasses developing cultural awareness and competence for staff when working with tangata whenua. It involves knowledge, attitudes and values that demonstrate an openness and respect for tangata whenua and their culture and traditions with their ancestral lands, waterways, sites, wāhi tapu and other taonga
- Māori engagement: genuine and proactive relationships with tangata whenua are essential to ensure Council's decision-making promotes the place and contribution of tangata whenua in the social, cultural, economic, and environmental wellbeing of both our Māori communities and the wider Whangārei District.

Council's partnership model centers the agency of hapū which includes a working relationship with the Whangārei hapū and the Whangārei Hapū Forum, Te Huinga. At a governance level the Whangārei hapū and Te Huinga support the facilitation of hapū appointments to the Te Kārearea Strategic Partnership Standing Committee in the governance structure of Council.

Whangārei District iwi and hapū are in a pre-settlement phase for Treaty of Waitangi claims. As these settlements occur Council will continue to incorporate these outcomes into our partnership work with tangata whenua.

How we fund this activity

- General rates.

Potential negative effects

Failure to engage proactively with tangata whenua will compromise Council's commitment to maintain and improve opportunities for Māori to contribute to local government decision-making processes.

Contribution to the Four Well-Beings

Key Tiriti Relationships functions

Contribution to wellbeings

 Social  Economic  Environmental  Cultural

Māori Relations



Partnership with tangata whenua is essential to ensure our decision-making promotes the cultural wellbeing of our District. This approach has wider benefits to the environmental, social and economic wellbeing of our Māori communities.

Contribution to Community Outcomes

High contribution



Thriving local identity

As the District's legacy identity and long-time co-habitants across the contrasting inland and coastal, urban and rural environs, tangata whenua constitute a key demographic to foster genuine and authentic relations for the wider identity of the Whangārei District.



Diverse and inclusive culture

The Treaty of Waitangi (Tiriti o Waitangi) relationship provides for the diverse heritages and cultural fabric across both the nation and our District. An inclusive working relationship with tangata whenua is integral to the foundational District-wide culture unique to Whangārei.



A great place to call home

Tangata whenua enable the tapestry threaded across the width and breadth of our District, targeted facilities and events to give 'our place' its own unique signature.



Sustainable and resilient future

Tangata whenua have seen the varying impacts on the local economy and environment over many generations. Their contribution to the innovation and collaborative successes in business, sports, the environment and culture is integral to 'our future' being successful.

Levels of Service

11.3 To maintain and improve opportunities for Māori to contribute to local government decision-making processes.

Performance Measure	Year 1 2024-25 target	Year 2 2025-26 target	Year 3 2026-27 target	Years 4-10 2027-34 target
11.3.1 Engage the collective hapū of Whangārei each quarter throughout the reporting period to discuss matters of importance to tangata whenua and Council.	≥100%	≥100%	≥100%	≥100%
11.3.2 Engage with Te Huinga each quarter in the reporting period to discuss matters of importance to Te Huinga and Council.	≥100%	≥100%	≥100%	≥100%
11.3.3 Design and distribute an annual survey to Māori to support monitoring outcomes for Māori in contributing to local government decision-making processes.	≥75%	≥75%	≥100%	≥100%
11.3.4 Produce a Tiriti audit, review and implement all recommendations by 30 June 2027.	≥75%	≥75%	≥100%	≥100%



District Development and Commercial Property

Purpose and strategic fit

As a District that has consistently grown in population over the last two decades it is important to face the challenges that accompany growth, and to ensure that development is managed in a manner that enhances the wellbeing of all communities. District Development and Commercial Property works with our communities to ensure a vibrant, thriving, and sustainable economy. This is achieved through various initiatives including:

- monitoring and shaping the strategic direction of the District and Regional economic development
- building the capability of local businesses
- identifying and promoting our unique selling point for businesses and visitors' groups.
- managing Council's commercial property portfolio at both a strategic and operational level in a manner that has a positive benefit on our communities (noting Council's planned transition to a Commercial Property CCO/CCTO, as outlined below)
- providing proactive support to businesses in the relationships and contact with Council to ensure the response is customer friendly
- enabling Māori participation in economic and District development
- managing the Whangārei Airport (contracted)

Council's policies, strategies and decisions have impacts on local business, their ability to grow and to employ more people. District Development and Commercial Property is focused on ensuring Whangārei is attractive to business and inward investment.

Council is to become a shareholder in Northland Inc, a Joint Regional Council Controlled Organisation, owned jointly by Northland Regional Council, Far North District Council and Kaipara District Council. This will give Whangārei a stronger voice on the direction of Northland Inc's economic development work in Northland, alongside the Whangārei focussed work of the department, with membership and funding to be reviewed prior to any commitment beyond Year 2 of this plan.

Council Consulted on options for the development of Council-owned property where there are commercial or strategic opportunities. This included up to \$30m of property where there were commercial or strategic opportunities. A CCO or CCTO has been identified as Council's preferred option. In doing so Council committed to doing more work on development opportunities prior to progressing to the preferred option. A Transition Advisory Board will be established in year one of this plan to assist in this work

How we fund this activity

- General rates.
- Commercial property portfolio provides a return to Council.

Potential negative effects

Failure to work in partnership with businesses can have a negative impact on our economy.

Contribution to the Four Well-beings

Key District

Development and Commercial Property functions

Contribution to wellbeings

 Social  Economic  Environmental  Cultural

District Development



Promoting our District and supporting business activity benefits our economic wellbeing. The creation of jobs and income can support our social wellbeing.

Commercial Property



The management of our commercial property enables economic activity to take place.

Contribution to Community Outcomes

High contribution



Thriving local identity

The activity supports the Love It Here brand and attracts domestic tourism into the area, mostly through digital channels.

The 'Create Your Best Life' initiative seeks to attract people to live, study, work and do business here.



Diverse and inclusive culture

The Whangārei NZ web site, Love it Here branding and the Create Your Best Life campaign acknowledge Te ao Māori worldview.



A great place to call home

We support and enable a District where it is easy for business to interact with local government, ensuring we are an attractive place to invest in and develop businesses.

High contribution



Sustainable and resilient future

Through its property portfolio, Council plays a role in enabling a sustainable, resilient economy that is accessible to all our communities.

Medium contribution



Thriving local identity

District Development and Commercial Property works with Northland Inc to support the Northland visitor economy.



Sustainable and resilient future

We aim to create a platform off which people can achieve aspirations and economic well-being.



12. Support Services

Purpose and strategic fit

Support Services are focussed on supporting the twelve activity areas so that they are best positioned to deliver their various goods and services to the community. The following provides a brief background to the various support activities.

How we fund this activity

- General rates.
- Some fees for service.
- Significant capital projects are funded by debt.

Support activities

Finance

This department plays a key stewardship role. As well as facilitating the development of an effective Financial Strategy, we support Council in managing its financial resources on a day-to-day basis, as well as in the long-term. This department provides services in respect of planning, monitoring and reporting to Council's financial and business resources and our treasury function actively manages Council's debt and investment positions for both the short and long-term. Our accounts payable team manage a high volume of invoices to ensure our suppliers get paid. We manage the relationship and optimise our lending with the Local Government Funding Agency.

Financial expertise and support is provided to all departments throughout Council, as well as some Council Controlled Organisations by providing shared financial services to them.

Finance operates in an increasingly complex environment with expanding reporting requirements and opportunities to enhance our services and the reporting we provide through improved automation.

Revenue

We account for a large volume of Council's financial transactions including setting and billing land rates, invoicing water rates and other revenue, and processing all customer payments. Direct debit processing and timely follow up of overdue amounts mean that arrears are kept to a minimum. We manage the rating e-billing and self-service portals. The efficient administration and maintenance of property records ensures the Rating Information Database and other property information systems are kept up to date.

People and capability

This group works across the business supporting and leading through day-to-day transactions, including recruitment and payroll and longer-term strategic matters such as employee development and change management. Ensuring that Council meets its health and safety and employment legislation obligations (both for staff and with our contractors) is also a key function of People and Capability.

The department's vision is: to have the right people, motivated, engaged and delivering. To enable us to attract the right people into our business, it is important that Council is perceived as a good place to work.

ICT

This department supports the information and communications technology of Council.

- The User Support team manages support tickets from across the organisation. They support over 200 applications used by the services.
- The Systems Engineering team maintains our ICT infrastructure across one primary and 13 satellite sites and the infrastructure related support tickets.
- The Projects team deliver projects providing upgraded or new applications to prioritised projects from the business, together with a large volume of 'minor works' such as configuration changes.
- Our Information Management team maintain our document management systems (both paper and electronic) to meet business needs and to ensure Council complies with all its legislative requirements.
- We manage a range of security systems to protect against cyber-attacks and insure against information and data loss and provide systems for fast recovery in the event of a disaster or interruption to services.

ICT also supports Council's website which plays a vital role as an interactive service for our ratepayers with extensive resources for public information, documents and publications, consultations and GIS (Geographic Information System) mapping (including District Plan and hazard overlays).

The ICT team lead Council efforts to provide the most efficient and effective digital services, internally and to our communities, through responsible use of new technologies.

Capital projects, planning and development engineering

The Infrastructure Planning activity ensures a long-term view of how infrastructure is provided across the District, including how it is funded, and how to meet all external legislation and regulations. We ensure that we and our development community are building quality infrastructure.

Council must deliver capital programmes and projects across the infrastructure portfolio in a timely and cost-effective manner as well as ensuring our strategic plans are developed and implemented to meet the increasing needs and growth of the District. Infrastructure Development ensures that developments happening in the District are an acceptable quality, through the development and monitoring of engineering standards, and ensuring asset information is provided to Council punctually and to the required standards.

This department provides technical and administrative support to the Infrastructure Group, including planning, contract and general administration, asset management systems, databases and projects and contract management.

Communications

How we communicate with the community is essential in raising awareness of what Council does and why. It is also key to promoting projects and events that occur across our District. This team drives strategic communications, branding and internal, digital, corporate and daily media communications through various channels to acknowledge our District's diversity. The Communications Department also supports community engagement on Council's infrastructure projects.

The department produces all written, visual and audio content for digital and print publication – ensuring it is aligned to strategy, brand, legislation, media law and our audience's needs. Additionally, we support all Council functions in responding to daily media enquiries and various team members also serve as Public Information Managers in any Civil Defence events within our District.

With the continued expansion of digital media use (New Zealanders now spend more time using digital media than traditional media), the Communications team has a strong focus on developing and expanding our use of new technologies to engage with our communities.

Business support

Business Support enables business continuity of our organisation operationally. Managing goods and services contracts, such as Cleaning, Security and Electricity, Business Support ensures that things run smoothly and our staff can focus on performing their duties and responsibilities.

The main areas for focus are:

- procurement advisory: Business Support provide advice and guidance on procurement for Council and support for local business owners to encourage them to more easily work with Council
- contracts advisory: this role monitors our contracts (values, terms, KPIs, expiries etc.) and supports the organisation's contract managers to ensure that we are getting what we pay for, and we are consistent in our approach to dealing with suppliers
- property leases and licenses: we establish, review, and renew leases and licences across all Council property, including commercial property, parks (club rooms etc.), and roading
- fleet management: Business Support is responsible for the purchase, maintenance, and sale & disposal of our organisation's fleet (more than 60 vehicles), keeping our staff mobile and able to reach the entire District
- corporate sustainability: This role supports Council to become more efficient, resilient and sustainable
- facilities maintenance: We assist with whatever property repairs and maintenance we are asked to do for the better of staff and community.

Performance Measures

There are no performance measures in place for this group which provides support for the key delivery activities.



Group entities

Council Controlled Organisations

Council currently delivers a variety of strategic services or initiatives through Council Controlled Organisations (CCO's) and Council Controlled Trading Organisations (CCTO'S) where it considers this is a more effective, efficient and financially viable option compared to others means of delivery.

The Local Government Act 2002 defines a CCO as either:

A company:

- in which equity securities carrying 50% or more of the voting rights at a meeting of the shareholders of the company are:
 - held by one or more local authorities; or
 - controlled, directly or indirectly, by one or more local authorities; or
- in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors; or

An entity in respect of which one or more local authorities have, whether or not jointly with other local authorities or persons:

- control, directly or indirectly, of 50% or more of the votes at any meeting of the members or controlling body of the organisation; or
- the right, directly or indirectly, to appoint 50% or more of the trustees, directors or managers (however described) of the entity.

Council has an interest in eight organisations that meet these definitions:

- Whangārei Art Trust
- Whangārei District Airport
- Northland Event Centre Trust 2021
- Northland Inc. Limited
- Northland Regional Landfill Limited Partnership (CCTO)
- Whangārei Waste Ltd
- Springs Flat Contractors Ltd
- Local Government Funding Agency.

Northland Inc Limited is jointly owned by Whangarei District Council, Northland Regional Council, Kaipara District Council and Far North District Council. Each council (referred to as shareholder councils) holds an equal shareholding.

The Local Government Funding Agency is a CCO by nature of many local authorities jointly having at least 50 per cent shareholding. There are 31 shareholders, of which Council is one.

Each of the seven established CCO's and the CCTO are required to complete a Statement of Intent (SOI) each year, unless an exemption under the Local Government Act 2002 has been granted. These are approved by Council in July each year and the latest version can be found, once approved on the Council's website: www.wdc.govt.nz/Council/Council-Controlled-Organisations

If an entity is exempt then it is not a CCO. Whangārei Waste Ltd and Springs Flat Contractors Ltd are exempt organisations.

The non-exempt entities are:

Whangārei Art Trust (WAT)

The Whangārei Art Museum and the Hundertwasser Art Centre.

WAT is incorporated as a Trust Board under the Charitable Trusts Act 1957. The board comprises seven positions, four appointed by the Council. WAT receives funding from the Council, with the Whangarei Art Museum located within Council-owned premises.

WAT operates to the following principles to:

- be responsible for the establishment and management of an art museum and art centre
- properly maintain, catalogue, conserve and display works of art including Council's art collection
- support, stimulate and enhance the artistic and cultural life of our District
- purchase, collect and show quality works of art to enhance and enlarge the present collection
- promote the Whangārei Art Museum and to attract touring exhibitions and encourage artists to exhibit their work
- promote the Hundertwasser Art Centre locally, nationally, and internationally
- maximise the benefits of the Hundertwasser Art Centre and Whangārei Art Museum for the people of the Whangārei District and encourage the people of the Whangārei District and elsewhere to visit.

Key performance targets and measures

- Operate within agreed financial budgets.
- Report on achievement against the strategic objectives and action areas (as outlined in the SOI) in the Half-yearly and Annual Reports.
- Annually assess operation hours and exhibition quality to meet agreed funding.
- Acquire and document all new items in accordance with WAT collection management policy and procedure.

- Ensure less than 1% of art work handled by staff or the public will suffer irreparable losses or damage.
- Improve visitor experience.
- Strengthen community engagement through programs, events and collaborative initiatives.
- Evidence of 10 programs, events or initiatives developed or in development annually.
- Improve awareness and attendance at both the Hundertwasser Art Centre and Whangārei Art Museum.

Whangārei District Airport (WDA)

The WDA is a fully serviceable airport for the use of visitors, residents and ratepayers and is required to meet the needs of scheduled and non-scheduled aviation operators and their customers.

Our District Airport is a joint venture with the Crown through the Ministry of Transport. The principal activity is the provision of airport and landing facilities. The land is owned 100% by the Crown. Council's ownership consists of 100% of buildings and lighting and 50% interest in all other assets, liabilities and net surplus. Council operates the airport as the Airport Authority under the Airport Authorities Act 1966 (section 3) and its objectives are to run the airport in a cost effective and efficient manner while meeting Ministry of Transport requirements. Day-to-day management is effected by way of a management contract with Northland Aviation Limited.

A key requirement is that standards of safety are promoted and maintained, recognising the Civil Aviation Authority (CAA) and other safety and health requirements.

Key performance targets and measures

- Operate within agreed financial budgets.
- Actual spend ≤ budget.
- Encourage new business development and existing business expansion by engaging alternative aviation and airport service providers and enabling business to grow through lease management and land use consent process.
- Measure user satisfaction by achieving higher than satisfactory ratings on surveys of either the public users or the aviation operators.
- Respond promptly to any concerns raised by the neighboring community and be active in noise management processes
- Encourage sustainability opportunities
- Maintain Airport Certification by continuing to meet certification standards required by the Civil Aviation Authority.
- Meet required legislative timeframes under the Local Government Act 2002 and Civil Aviation Act 1990.
- Comply with and maintain the Safety Management System.

Northland Event Centre Trust 2021

The Northland Events Centre (2021) Trust has been in operation since its establishment on 1 December 2021. The trust has three Council appointed Trustees, a board appointed Trustee and a board appointed Chief Executive who proudly and professionally host events that embody the heart, spirit and potential of Northland Te Tai Tokerau. The Trust's strategic priorities are:

1. Community
2. Identity
3. Environmental Sustainability
4. Utilisation
5. Financial Sustainability
6. Infrastructure
7. Financial
8. Reporting
9. Health, Safety and Wellbeing.

Key performance targets and measures

- Operate within agreed financial budgets.
- NECT 2021 have long term goals within the three strategic pillars that include:
 - hosting events for the benefit of Northland Te Tai Tokerau
 - continuous development of closer relationships with Tangata Whenua
 - continuous development of the unique sense of identity for the venue
 - increase commercial revenue
 - improve visitor experience
 - implement sustainable and environmental measures.

Northland Inc Limited

Northland Inc Limited, established in July 2012, is the region's economic development agency and regional tourism organisation. Prior to 1 July 2021, it was 100% owned by NRC. On 1 July 2021, it became jointly owned by NRC, Kaipara District Council and Far North District Council. Following public consultation as part of their Long Term Plan 2024–34 consultation process, Whangarei District Council agreed to also become a joint owner of Northland Inc, effective September 2024. Each council (together referred to as the shareholder councils) holds an equal shareholding in Northland Inc. We will review the benefit of our involvement in Northland Inc before committing to ongoing membership or further funding beyond year 2 of this LTP cycle.

A joint committee has been established to co-ordinate the responsibilities, duties and powers of councils as shareholders of Northland Inc. Furthermore, all four councils have committed to an annual level of funding for economic development in their Long Term Plans

2024–34, which will be transferred into, and subsequently allocated from NRC's Investment and Growth Reserve.

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

Key performance targets and measures

- Operating within agreed financial budgets.
- Make purposeful economic development impact that builds resilience and improves prosperity, wellness and equity of Te Tai Tokerau Northland.
- Report on achievements against strategic priorities for Investment and infrastructure, primary sector, tourism and destination management.
- Manage the organisation to meet key performance measures including:

Investment and infrastructure

- number of inward delegations hosted
- number of high impact projects that are implemented (reporting by regional strategic sectors)
- Primary Sector
- projects assisted through stages of growth
- number of meaningful engagements and relationships with landowners, businesses, stakeholder that lead to and support positive outcomes
- number of business and landowners that, as a result of engagement, are exploring, developing, leading and delivering on change activity

Tourism and Destination Management

- number of destination marketing campaign initiatives to generate national exposure to the region (reporting will include number of businesses that are engaged in the campaign)
- number of destination management plan initiatives completed in partnership with stakeholders

Innovation & Enterprise

- number of business engagements assisted (includes both one to one and one to some assistance and reporting by TA and industry)
- proportion of those business engagements that are Māori (by TA and industry).
- client satisfaction with businesses assistance provided by Northland Inc as measured by Net Promotor Score

Advocacy and Brand

- number of regional economic development updates or reports released

- number of media features that profile the region
- number of media activity that references Northland Inc

Māori Economic Development (“Āe Mārika”!)

- number of iwi/hapū groups and other Māori organisations, e.g. marae, land trusts, etc., actively supported
- proportion of Māori organisations that are satisfied with Northland Inc support

Environmental Sustainability

- number of businesses and organisations supported to improve their environmental sustainability
- number of Northland businesses taking action to reduce their emissions
- number of Northland businesses supported to meet climate adaptation targets set by Central Government

Local Government Funding Agency

The Local Government Funding Agency (LGFA) is not a subsidiary of Council. It is a separate entity, jointly owned by the Crown and 30 local authorities, including Council with a 3.3% shareholding. The LGFA raises debt funding either domestically and/or offshore in either New Zealand dollars or foreign currency and provides debt funding to New Zealand local authorities.

The LGFA operates with the primary objective of optimising debt funding terms and conditions for participating Local Authorities. Among other things this includes:

- providing debt to participating local authorities at the lowest possible interest rates commensurate with the relevant maturity
- making longer-term borrowing available to participating local authorities
- enhancing the certainty of access to debt markets for participating local authorities, subject always to operating in accordance with sound business practice.

The LGFA is a Council Controlled Organisation and provides Council with a Statement of Intent, Half-yearly Report, and an Annual Report under the Local Government Act 2002.

Council Controlled Trading Organisations

A Council Controlled Trading Organisation (CCTO) is a CCO that operates a trading operation for making profit.

Council currently has one CCTO: the Northland Regional Landfill Limited Partnership, and a new CCTO focused on property development will be formed in 2025-26.

Northland Regional Landfill Limited Partnership (NRLLP)

The NRLLP is operated under a limited partnership agreement between the limited partners Whangarei District Council and Northland Waste Limited. The General Partner is Whangārei Waste Limited.

Council's Prospective Statement of Financial Position records Council's investment in the Limited Partnership.

The day-to-day operational activities of the Partnership are managed by Quay Contracting Limited, a subsidiary of Northland Waste Limited through a management agreement with Whangārei Waste Limited. The main activity of the Partnership is to provide waste disposal facilities in the Whangārei District.

The scope of activities of the Limited Partnership is to:

- own and operate the Puwera Landfill
- own, operate and manage ReSort Resource Recovery Park
- conduct such other and waste management activities as the parties agree shall be dealt with by the Limited Partnership from time to time.

Key performance targets and measures

- Open both the Puwera Landfill and Re-Sort facilities for a minimum of 40 hours each week.
- Achieve no notifiable health and safety incidents (as defined by Worksafe NZ) occurring at all operational sites owned by NRLLP.
- Ensure Re-Sort facilitates a minimum of 40% diversion away from landfill of all material being handled through the site.
- Maintain compaction of 0.7 tonnes of placed refuse per cubic metre of airspace used.
- Ensure six months landfill capacity is maintained at all times.
- Achieve a minimum of 70% landfill gas destruction as measured by NRLLP's approved Unique Emissions Factor (UEF).
- Obtain confirmation from the farm leesees that the obligations outlined in "Lessee Obligations" of the Farm Land lease have been met.

New Council Controlled Trading Organisation

Through the 2024-34 Long Term Plan (the LTP) Council consulted on up to \$30m of property that has development potential. The consultation focused on whether Council should take a more active role in the development of commercial properties, predominantly situated around the city centre, with feedback being sought on three options. In taking into account feedback, Council identified the establishment of a CCTO as its preferred option, forming a Transition Advisory Board (TAB) to assist in further investigations and provide recommendations.

Council subsequently approved recommendations from the TAB for a staged approach to the establishment of a CCTO and is working towards establishing a 'bare bones' CCTO in 2025-26. Council has committed to building the capability and capacity of a CCTO over time, and to progressing collaboration with other Northland councils in this space.



Te pārongo ahumoni

Financial information



Forecast financial statements

Prospective Statement of Comprehensive Revenue and Expenditure

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
Revenue			
145,858	Rates	162,152	165,696
7,078	Development contributions	6,962	6,962
52,939	Subsidies and grants	38,742	39,536
19,189	Fees and charges	19,495	19,611
2,234	Interest revenue	1,328	1,622
22,952	Other revenue	25,021	23,185
250,250	Total revenue	253,700	256,612
Expenses			
107,136	Other expenses	109,704	104,142
69,020	Depreciation and amortisation	74,809	72,675
13,210	Finance costs	13,307	14,400
39,617	Personnel costs	41,061	41,007
228,983	Total expenses	238,881	232,224
21,267	Surplus / (deficit) before taxation	14,819	24,388
393	Income tax expense	396	341
20,874	Surplus / (deficit) after taxation	14,423	24,047

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
	Other comprehensive revenue and expenses		
30,535	Gain / (loss) on infrastructure asset revaluations	36,222	24,899
-	Gain / (loss) on other asset revaluations	-	-
51,409	Total comprehensive income	50,645	48,946

Prospective Statement of Changes in Net Assets / Equity

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
2,363,054	Opening balance as at 1 July*	2,520,690	2,414,463
51,409	Total comprehensive revenue and expense	50,645	48,946
2,414,463	Balance at 30 June	2,571,335	2,463,409

* The opening balance for the Annual Plan 2025-26 is taken from a revised forecast for 2024-25.

Prospective Statement of Financial Position

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
Assets			
	Current assets		
30,797	Cash and cash equivalents	36,778	30,634
34,912	Debtors and receivables	34,026	35,957
179	Derivative financial instruments	1,015	179
382	Other financial assets	736	382
1,777	Other current assets	1,535	1,777
-	Assets held for sale	-	-
68,047	Total current assets	74,090	68,929
	Non-current assets		
9,465	Derivative financial instruments	5,399	9,465
	Other financial assets:		
16,333	- Investment in CCO's and similar entities	17,797	16,967
8,258	- Investment in other entities	15,115	8,258
6,631	Other non-current assets	569	6,058
2,530,176	Property, plant and equipment	2,737,061	2,612,045
10,277	Intangible assets	11,294	10,335
854	Forestry assets	910	854
100,415	Investment properties	104,250	101,441
2,682,409	Total non-current assets	2,892,395	2,765,423
2,750,456	Total assets	2,966,485	2,834,352

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
Liabilities			
	Current liabilities		
40,996	Payables and deferred revenue	46,004	40,848
392	Tax provision	396	341
-	Derivative financial instruments	-	-
28,000	Current borrowings	64,000	59,000
4,422	Employee benefits liabilities	4,337	4,578
50	Provisions	63	63
73,860	Total current liabilities	114,800	104,830
	Non-current liabilities		
-	Derivative financial instruments	-	-
261,000	Non-current borrowings	279,000	265,000
588	Employee benefits liabilities	614	609
437	Provisions	395	396
108	Payables and deferred revenue	341	108
262,133	Total non-current liabilities	280,350	266,113
335,993	Total liabilities	395,150	370,943
2,414,463	Net assets	2,571,335	2,463,409
Equity			
1,081,556	Accumulated funds	1,104,677	1,119,711
97,736	Reserves and special funds	74,805	83,628
1,235,171	Asset revaluation reserve	1,391,853	1,260,070
2,414,463	Total equity attributable to Council	2,571,335	2,463,409

Prospective Cash Flow Statement

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
Cash flows from operating activities			
143,666	Receipts from rates revenue	161,049	165,021
52,143	Subsidies and grants received	38,478	39,374
17,284	Other revenue including development contributions	19,202	18,321
18,901	Fees and charges received	19,362	19,531
2,201	Interest received	1,319	1,616
51	Dividends received	53	53
(147,227)	Payments to suppliers and employees	(149,757)	(144,942)
(13,210)	Interest paid	(13,307)	(14,400)
73,809	Net cash flow from operating activities	76,399	84,574
Cash flows from investing activities			
-	Proceeds from sale of fixed assets	-	-
167	Receipts from investments and loans	-	-
(118,977)	Purchase and development of fixed assets	(124,139)	(119,737)
(224)	Purchase of investments and loans provided	-	-
(119,034)	Net cash flow from investing activities	(124,139)	(119,737)

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
Cash flows from financing activities			
24,000	Proceeds from borrowings	48,000	35,000
-	Loan repayments received	-	-
-	Repayment of borrowings	-	-
-	Loans granted	-	-
24,000	Net cash flow from financing activities	48,000	35,000
(21,225)	Net increase/(decrease) in cash, cash equivalents and bank overdrafts	260	(163)
52,022	Cash, cash equivalents and bank overdrafts at the beginning of the year*	36,518	30,797
30,797	Cash, cash equivalents and bank overdrafts at the end of the year	36,778	30,634

* The amount at the beginning of the Annual Plan year is taken from a revised forecast for 2024-25.

Capital Expenditure

		\$000
Activity	Portfolio	Annual Plan 2025-26
Transportation	City Centre Strategy	1,768
	Local Road Improvements	6,420
	Local Road Renewals	29,843
	Northern Growth Area	19,135
	Transportation Non-subsidised programme	5,418
	Transportation Planning Studies & Strategies	231
	Walking and Cycling Improvements	3,015
Transportation Total		65,829
Park and Recreation	Active Recreation and Sport	4,253
	Arts Culture and Heritage Strategy	100
	Asset Lifecycle Management	3,562
	Better Off Funding	527
	Blue/Green Network Strategy	881
	Cemetery Strategy	754
	Indoor and Outdoor Courts Strategy	189
	Open Space Strategy	47
	Pohe Island Masterplan	526
	Public Conveniences	1,434
Park and Recreation Total		12,274

		\$000
Activity	Portfolio	Annual Plan 2025-26
Water	Asset Lifecycle Management	6,640
	Network Expansion	4,825
	Water Quality	13,843
Water Total		25,308
Wastewater	Air Quality	3,367
	Asset Lifecycle Management	7,811
	Catchment Management	421
	Network Expansion	1,680
	Sustainability	682
	Water Quality	5,686
Wastewater Total		19,646
Stormwater	Asset Lifecycle Management	2,208
	Better Off Funding	797
	Blue/Green Network Strategy	241
	Catchment Management	1,711
	Northern Growth Area	1,801
	Water Quality	383
Stormwater Total		7,141
Coastal and Flood Management	Asset Lifecycle Management	1,277
	Marine Strategy	63
Coastal and Flood Management Total		1,340
Hikurangi Repo Flood Protection	Asset Lifecycle Management	1,297
	Catchment Management	139
Hikurangi Repo Flood Protection Total		1,436

		\$000
Activity	Portfolio	Annual Plan 2025-26
Solid Waste	Asset Lifecycle Management	100
Solid Waste Total		100
Community Facilities and Services	Asset Lifecycle Management	11,249
	Better Off Funding	79
	Civil Defence & Emergency Management	4
	Community Placemaking	831
	Housing Strategy	2,388
	Knowledge Hub	131
Community Facilities and Services Total		14,683
Planning and Regulatory Services	Asset Lifecycle Management	889
Planning and Regulatory Services Total		889
Governance and Strategy	Commercial Property Investment	4,318
	Knowledge Hub	294
Governance and Strategy Total		4,612
Support Services	Asset Lifecycle Management	912
	Better Off Funding	184
	Digital Strategy	2,524
Support Services Total		3,620
Grand Total		156,878

Notes:

Budgets include total estimated project costs some of which may not meet the criteria for capitalisation.

The distribution of budget in the Stormwater Activity may be subject to change as investigations provide improved data.

Reserve funds

		\$000	\$000	\$000	\$000
		Estimated Opening balance 1 July 2025	Transfers in	Transfers out	Estimated Closing balance 30 June 2026
Balances of reserves held are:					
Asset Revaluation Reserve		1,355,631	36,222	-	1,391,853
Total Asset Revaluation Reserve		1,355,631	36,222	-	1,391,853
Activity					
Trust Funds	Bequests held for specific purposes	31	-	-	31
Parks and Recreation	Community Development Fund 1 - to provide funding for land for reserves or community facilities on Council owned reserve land	4,081	109	-	4,190
Community Facilities and services	Community Development Fund 2 - to provide funding for community facilities on non-Council reserve land	8,434	239	-	8,673
	Community Development Fund 3 - to provide funding for performing arts activities	324	10	-	334
	Clock Purchases - to fund purchase of clocks for the Claphams Clocks Museum	54	-	-	54
	Leonard Library Reserve - bequest for the purchase of library books	226	-	110	116

		\$000	\$000	\$000	\$000
		Estimated Opening balance 1 July 2025	Transfers in	Transfers out	Estimated Closing balance 30 June 2026
Balances of reserves held are:					
Governance and Strategy	Property Reinvestment Reserve - to fund property purchases for a commercial return	18,377	368	1,861	16,884
General reserve	To fund operational grants committed but not paid and capital grants received but not spent	849	-	466	383
Solid Waste	Waste minimisation - to fund spend on waste minimisation	3,846	1,188	-	5,034
Water	To hold any surpluses for future funding of Water activities	17,947	-	17,947	-
Flood protection - Hikurangi	To hold any surpluses for future funding of Flood Protection activities	588	-	588	-
Wastewater	To hold any surpluses for future funding of Wastewater activities	37,227	1,879	-	39,106
Total Reserves and Special Funds		91,984	3,793	20,972	74,805

Depreciation and amortisation by group of activities

\$000		\$000	\$000
LTP Year 1 2024-25		Annual Plan 2025-26	LTP Year 2 2025-26
27,220	Transportation	29,882	28,717
10,286	Water	10,852	10,779
313	Solid waste	503	313
10,780	Wastewater	11,286	11,052
4,925	Stormwater	5,269	5,094
635	Flood protection	463	636
5,587	Parks and Recreation	6,110	5,802
374	Coastal and Flood Management	450	400
4,173	Community facilities and services	4,582	4,542
69	Governance and strategy	81	69
78	Planning and regulatory services	277	78
4,580	Support services	5,054	5,193
69,020	Total depreciation and amortisation	74,809	72,675

Accounting policies

Reporting entity

Whangarei District Council (Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. Council provides local infrastructure, local public services, and performs regulatory functions to the community.

The relevant legislation governing Council's operations includes the Local Government Act 2002 and the Local Government (Rating) Act 2002.

Council's accounting policies include reference to Council and its controlled entities. The 2025-26 Annual Plan is prepared only with respect to the parent, Whangarei District Council. Non-exempt Council controlled entities prepare a Statement of Intent which includes a three-year budget. Due to the immateriality of the controlled entities budgets they are not consolidated into Council's Annual Plan.

For the purposes of complying with generally accepted accounting practice in New Zealand (NZ GAAP), the Council and Group are public benefit entities (PBEs).

Basis of preparation

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

Statement of compliance

These financial statements have been prepared in accordance with the requirements of the Local Government Act 2002 and in accordance with generally accepted accounting practice (GAAP). For the purposes of complying with GAAP, Council is a Tier 1 Public Benefit Entity.

Presentation currency and rounding

The functional currency of Council, each of its subsidiaries and each of the joint ventures in which Council is a venturer, is New Zealand dollars. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000).

Standards issued and not yet effective that have not been early adopted

Insurance Contracts in the Public Sector (Amendments to PBE IFRS 17)

PBE IFRS 17 Insurance Contracts for public sectors was issued in June 2023. This standard establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts. It is effective for reporting periods beginning on or after 1 January 2026 with early adoption permitted. The Council and Group has not assessed in detail the effect of the new standard.

2024 Omnibus Amendments to PBE Standards

The 2024 Omnibus Amendments include several general updates and amendments to PBE IPSAS 1 Presentation of Financial Reports. The revised standard is effective for reporting periods beginning on or after 1 January 2026 with early adoption permitted. This revised standard will not have any significant impact on the Council or Group financial statements.

PBE Conceptual Framework Update

The updates to the PBE Conceptual Framework are based on the recent limited-scope updates to the IPSASB's conceptual framework, and amends Chapter 3 Qualitative Characteristics and Chapter 5 Elements in General Purpose Financial Reports. The updates are effective for reporting periods beginning on or after 1 January 2028 with early adoption permitted. The Council and Group has not assessed in detail the effect of the updates.

Changes in Accounting Policies

There have been no standards issued that have been adopted during the financial year.

Budget Figures

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by Council in preparing these financial statements.

Local Water Done Well

The Local Water Done Well (LWDW) legislation is a comprehensive reform of New Zealand's water services. Council must develop a Water Services Delivery Plan (WSDP) by September 2025 that has been consulted on with the community.

Until the WSDP has been developed, it is unknown how water services will be provided going forward.

Council have not provided any funding in this Annual Plan to complete the WSDP service delivery plans or implement any changes that result from the adoption of the WSDP.

Summary of significant accounting policies

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

- the assessed useful life of an item of property, plant and equipment impacts the carrying amount of that item and the amount of depreciation recognised in relation to that item
- assumptions and estimates are applied in determining the fair value of infrastructure assets and pensioner housing

- assumptions and estimates are applied in determining the value of projects included within the capital programme
- assumptions and estimates are applied in determining the expecting timing and recognition of external funding received, including subsidies from Waka Kotahi (NZTA).
- the impairment assessment of non-financial assets requires the use of key assumptions and estimates
- the determination of the landfill aftercare provision requires the use of key assumptions and estimates
- Council relies on the assumptions and estimates made by external valuers when performing the investment property revaluation. Movement in investment property values is not included within this budget.

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies for the budget figures:

- classification of property: Council owns a number of properties held to provide housing to pensioners. The receipt of rental income from these properties is incidental to holding them. The properties are held for service delivery objectives as part of Council's social housing policy. The properties are therefore accounted for as property, plant, and equipment rather than as investment property
- revenue from exchange and non-exchange transactions: Council has exercised professional judgement when determining whether the substance of a transaction is that of non-exchange or exchange. Council has reviewed its revenue streams and referred to its Revenue and Financing Policy to identify activities partially funded by rates revenue. When this occurs, the revenue from that activity is treated as non-exchange. Council believes revenue recognition materially complies with the PBE accounting standards
- determine control/joint control: Council has determined in respect to associated entities its control or joint control when deciding inclusion or non-inclusion in Council and the Group's financials. Council considers various factors to determine control including: its capacity to control financing and operating policies, benefits obtained from the activities of the subsidiary, majority voting power on the governing body, trust deeds, as well as external advice.

See Significant Forecasting Assumptions on page XXX for additional assumptions applied to the prospective financial information.

Revenue

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services, excluding Goods and Services Tax, rebates and discounts and after eliminating sales within the Group.

Revenue may arise from exchange or non-exchange transactions. Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange. Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Where a non-exchange transaction stipulates that the Group must provide specified services in exchange for revenue, the Group determines whether that stipulation constitutes a restriction or a condition:

- a restriction specifies the services that must be performed, but does not require funds to be returned if they are not spent as stipulated. Revenue from a non-exchange transaction with restrictions is recognised when received, or when the Group becomes entitled to it
- a condition specifies the services that must be performed and requires funds to be returned if they are not spent as stipulated. Non-exchange transactions with conditions are recognised as liabilities when received and revenue is recognised and the associated liability extinguished as the specified services are provided.

Revenue from non-exchange transactions that do not stipulate that the Group must provide specified services in exchange for revenue is recognised on receipt.

Rates

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.
- Rates remissions are recognised as a reduction of rates revenue when Council has received an application that satisfies its rates remission policy.
- Rates collected on behalf of Northland Regional Council (NRC) are not recognised in the financial statements, as Council is acting as an agent for NRC.

Development and financial contributions

Development and financial contributions are recognised as revenue when Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as Council provides, or is able to provide, the service.

Subsidies and grants

Council receives funding assistance from Waka Kotahi NZ Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Fees and charges

Building and resource consent revenue

Fees and charges for building and resource consent services are recognised when complete.

Sale of goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

Interest revenue and finance costs

Borrowing costs are expensed in the financial year in which they are incurred.

Vested or donated physical assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when Council obtains control of the asset. The fair value of the asset is recognised as revenue.

The fair value of vested or donated assets is usually determined by reference to Council's most recent valuation rates and useful lives.

Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

Superannuation schemes – defined contribution schemes

Employer contributions to KiwiSaver, the Government Superannuation Fund and other defined contribution superannuation schemes are accounted for as defined contribution schemes and are recognised as an expense in the surplus or deficit when incurred.

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria. They are recognised when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants that are awarded at the discretion of Council. They are recognised when a grant has been approved by Council and that approval has been communicated to the applicant. Council's grants awarded have no substantive conditions attached.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Income tax

Council is not subject to income tax except for revenue derived from Council Controlled Organisations (Northland Regional Landfill Limited Partnership and Whangarei District Airport).

Income tax expense includes components relating to both current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences.

Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that affects neither accounting profit nor taxable profit.

Current tax and deferred tax are measured using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to items recognised in other comprehensive revenue and expense or directly in equity.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

The carrying value of cash at bank and short-term deposits with maturities less than three months approximates their fair value.

Debtors and receivables

Short-term receivables are recorded at the amount due, less an allowance for any expected credit losses.

A receivable is considered to be uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amount expected to be collected.

Rates are written-off:

- When remitted in accordance with Council's rates remission policy; and
- In accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Maori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery.

Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

Other current assets

Inventories

The cost of other inventories is based on the first-in, first-out principle and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition. Inventory includes water chemicals used for the treatment of water that are expensed at the time of purchase, therefore no amount is recognised as inventory at year end.

Other financial assets

The Group classifies its financial assets in the following categories: financial assets at fair value through surplus or deficit, loans and receivables, held to maturity financial assets and financial assets at fair value through the statement of comprehensive revenue and expense. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Financial assets at fair value through surplus or deficit

This category has two sub categories: financial assets held for trading and those designated at fair value through profit or loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of balance date.

The Group's financial assets at fair value through surplus or deficit comprise in the money derivatives (principally interest rate swaps).

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Group provides money, goods or services directly to a debtor with no intention of selling the receivable. They are included in current assets, except for those with maturities greater than 12 months after balance date, which are included in non-current assets.

The Group's loans and receivables comprise cash and cash equivalents, trade and other receivables, loans to community organisations and related party loans.

Loans to community organisations at nil or below market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The difference between the face value and present value of expected future cash flows of the loan is recognised in surplus or deficit as a grant.

Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that management has the positive intention and ability to hold to maturity.

The Group currently has no financial assets classified as held to maturity.

Financial assets at fair value through the statement of comprehensive revenue and expense

Financial assets at fair value through the statement of comprehensive revenue and expense are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of balance date.

The Group's shares in public companies are included in this category as they are not classified in any other category. These are held for strategic purposes and there is no intention to sell.

Measurement

Purchases and sales of financial assets are recognised on trade date (which is the date on which the Group commits to purchase or sell the asset). Financial assets are initially measured at fair value plus transaction costs unless they are carried at fair value through surplus or deficit, in which case they are recognised at fair value and the transaction costs are expensed.

After initial recognition, all financial assets are measured at fair value. Council uses a variety of methods to determine fair value of financial assets. Some of these include quoted market prices and estimated discounted cashflows. Realised and unrealised gains and losses arising from changes in the fair value of financial assets are included in surplus or deficit in the period in which they arise.

The Group assesses at each balance date whether there is objective evidence that a financial asset or a group of financial assets is impaired. Impairment is recognised in surplus or deficit.

De-recognition

Financial assets are de-recognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Group has transferred substantially all the risks and rewards of ownership.

Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. They are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs are recognised in the surplus or deficit.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets are not depreciated or amortised while they are classified as held for sale.

Investment properties

Investment properties are properties which are held either to earn rental revenue or for capital appreciation or for both and generate cash flows largely independent of other assets held by the entity.

An investment property is measured initially at its cost, including transaction costs. After initial recognition, investment property is measured at fair value at each reporting date. Gains or losses arising from a change in the fair value of investment property are recognised in surplus or deficit.

Investment properties do not include property held primarily for strategic purposes or to provide a social service (such as pensioner housing), even though such property may earn rentals or appreciate in value. Such properties are instead classified as items of property, plant and equipment.

When the use of a property changes from investment property to owner occupied property, the property is reclassified as owner occupied property and recorded at its fair value at the date of transfer.

Forestry assets

Standing forestry assets are independently revalued to fair value less estimated costs to sell every three years. Forestry assets were last revalued as at 30 June 2024.

Gains or losses arising on initial recognition of forestry assets at fair value less estimated costs to sell and from a change in fair value less estimated costs to sell are recognised in the surplus or deficit when incurred.

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

Property, plant and equipment

Property, plant and equipment is initially recognised at cost.

The cost of an item of property, plant and equipment includes its purchase/construction price and costs directly attributable to bringing it to the location and condition necessary for it to operate as intended. In the case of landfills, post closure costs and restoring the site on which it is located are included.

Where an item of property, plant and equipment is self constructed, its construction cost includes the cost of materials and direct labour and an appropriate proportion of production overheads. Costs are recognised as work in progress and are transferred to the relevant asset class only when construction is complete.

Where an item of property, plant and equipment is donated or received at a subsidised amount, it is initially recognised at fair value. This applies to some infrastructure assets and land which has been vested to the Group and as part of the subdivision consent process:

- the vested reserve land has been recognised at the time of transfer at market value, which is recognised as vested asset revenue and deemed to be its initial cost
- vested infrastructure assets have been valued on initial recognition based on the actual quantities of infrastructure components vested and the current 'in the ground' cost of providing identical services.

Revaluation

Property, plant and equipment that is carried under the revaluation model is revalued with sufficient regularity to ensure that the carrying amount does not materially differ from fair value. All revalued property, plant and equipment is revalued at least every three years, except for roading which is revalued annually, and pensioner housing, which is revalued every five years. The valuation method employed is optimised depreciated replacement cost, except pensioner housing which is valued at market value.

Revaluations are accounted for on a class of asset basis.

An increase in carrying amount is recognised in an asset revaluation reserve in equity, except to the extent that it reverses a revaluation decrement for the same asset class previously recognised in surplus or deficit, in which case the increment is recognised in surplus or deficit. Decreases that offset previous increases of the same asset class are recognised in the asset revaluation reserve in equity; all other decreases are recognised in surplus or deficit. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Additions

The cost of an item of property, plant, and equipment is recognised as an asset if and only if, it is probable that future economic benefits or service potential associated with the item will flow to Council and Group and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are recognised when the recognition criteria above is met. All other repair and maintenance costs are recognised in surplus or deficit as incurred.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Subsequent measurement

Subsequent to initial recognition, items of property, plant and equipment are carried under either the cost model (cost less accumulated depreciation and accumulated impairment) or the revaluation model (fair value at the date of the revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses).

When the use of a property changes from owner-occupied to investment property, the property is reclassified as an investment property at its carrying value at the date of the transfer, and then revalued annually in line with the investment property accounting policy.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment (excluding land and work in progress), at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Where material parts of an item of property, plant and equipment have different useful lives, or where significant parts of an item of property, plant and equipment are required to be replaced at intervals, they are accounted for as separate items of property, plant and equipment.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Class of PP&E	Estimated useful life
Operating assets	
Land	Indefinite
Buildings	10-100
Strategic land	Indefinite
Strategic buildings	35-50
Pensioner housing – land	Indefinite
Pensioner housing - buildings	14-80
Library books	10
Motor vehicles	5
Office furniture and fittings	3-20
Plant and equipment	3-80
Infrastructure assets	
Land for roads*	Indefinite
Roothing network	
Bridges	15-100
Carriageways	4-70
Formation	Indefinite
Culverts	35-80
Footpaths	10-55
Kerbs and channels	60
Street and road signs	15
Traffic services	15-40

Class of PP&E	Estimated useful life
Water	
Pipes	50-107
Plant and equipment	5-80
Treatment plant	60
Wastewater	
Pipes	30-101
Pumps and pump stations	20-100
Manholes	80-101
Treatment plant	15-100
Stormwater	
Pipes	11-125
Manholes	11-100
Parks and recreation	
Walkways, reserves and sports fields	10-100
Restricted assets	
Heritage assets**	Indefinite
Parks and reserve land	Indefinite
Marina structures***	40-44

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

*Land under roads was valued based on fair value of adjacent land, effective 30 June 2005. On transition to NZ IFRS Council elected to use the fair value of land under roads as at 30 June 2007 as deemed cost. Land under roads is no longer revalued.

** Valued at the estimated current market value as at 30 June 2002 by the Art Museum Curator. Subsequent additions are recorded at cost or market value. Donated assets do not form part of the cyclical valuation.

*** Historical assets situated at Whangarei Marina and Tutukaka Marina (under the management of the Whangarei Harbour Marina Trust and the Tutukaka Marina Management Trust respectively).

Impairment of property, plant and equipment

Property, plant and equipment that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. The Group conducts an annual review of asset values, which is used as a source of information to assess for any indicators of impairment.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

If an asset's service amount exceeds its recoverable amount, the asset is regarded as impaired and the service amount is written-down to the recoverable amount. Impairment losses for revalued items are recognised in the same manner as revaluation decrements. Impairment losses for items carried at cost are recognised in the surplus or deficit.

Value in use for non-cash-generating assets

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash-generating assets, value in use is determined as the present value of the asset's remaining service potential, which is the depreciated replacement cost of the asset.

Value in use for cash-generating assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return.

The value in use for cash-generating assets is the estimated present value of expected future cashflows.

Intangible assets

Computer software

Acquired computer software licences are capitalised based on the costs incurred to acquire and prepare the software for use. Costs directly associated with the development of identifiable and unique software products, where the criteria for capitalisation have been met, are recognised as an asset.

Costs associated with Software as a Service (SaaS) are generally recognised as an expense. Staff training costs are recognised in the surplus or deficit when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Computer software (excluding SaaS) is amortised using the straight line method over the estimated useful lives (3 to 10 years).

Easements

Easements are recognised at cost, being the costs directly attributable to bringing the asset to its intended use. Easements have an indefinite useful life and are not amortised, but are instead tested for impairment annually.

Carbon credits

The Group participates in the New Zealand Emission Trading Scheme (ETS). Purchased New Zealand Units (NZU's) are recognised at cost on acquisition, and NZU's which represent carbon credits received from the Government are recognised at fair value as at the date of transfer. NZU's have an indefinite useful life and consequently aren't amortised, but are tested for impairment annually.

After initial acquisition, NZU's are recorded at the NZU spot rate at 30 June. This is considered to be fair value.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Class of intangible asset	Estimated useful life (years)
Computer software	3-10

Impairment of intangible assets

Intangible assets that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment.

For further details, refer to the policy for impairment of property, plant, and equipment. The same approach applies to the impairment of intangible assets.

Derivative financial instruments

The Group uses derivative financial instruments (principally interest rate swaps) to hedge various risks (principally those associated with borrowing at variable interest rates).

Derivatives are initially recognised at fair value on the date a derivative contract is entered into. Any associated transaction costs are expensed.

Derivatives are subsequently carried at fair value. In the money derivatives are classified as financial assets at fair value through surplus or deficit and out of the money derivatives are classified as financial liabilities at fair value through surplus or deficit.

The method of recognising changes in fair value depends on whether the derivative is designated as a hedging instrument and if so, the nature of the item being hedged. None of the Group's derivatives is designated as a hedging instrument. All changes in the fair value of the Group's derivatives are recognised in surplus or deficit and fair value is assessed annually.

Payables and deferred revenue

Short-term creditors and other payables are recorded at their face value.

Provisions

A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that an outflow of future economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in 'finance costs'.

Borrowings

Borrowings are initially recognised at their fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless Council or the Group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Employee entitlements

Short-term employee entitlements

Employee benefits that are due to be settled wholly within twelve months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned to, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Defined contribution schemes

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit when incurred.

Equity

Equity is the community's interest in Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- accumulated funds
- reserves and special funds
- asset revaluation reserve.

Reserves and special funds

These reserves and funds are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by Council.

Some reserves and special funds are subject to specific conditions accepted as binding by Council and which may not be revised by Council without reference to the courts or a third party. Transfers to and from these reserves may be made only for specified purposes or when specified conditions are met.

Also included in reserves and special funds are reserves restricted by Council decision. Council may alter them without reference to any third party or the courts. Transfers to and from these reserves are at the discretion of Council.

Asset revaluation reserves

This reserve relates to the revaluation of property, plant and equipment to fair value.

Capital commitments and operating leases

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

The Group as a lessee

The Group is a lessee in operating leases. Lease payments under an operating lease are recognised on a straight-line basis over the term.

The Group as a lessor

The Group is a lessor in operating leases. Receipts from operating leases (net of incentives provided to lessees) are recognised on a straight line basis over the term of the lease.

Capital commitments

Capital commitments represent capital expenditure contracted for at balance date but not yet incurred.

Goods and services tax

Items in the financial statements are stated exclusive of goods and services tax (GST), except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from or payable to Inland Revenue is included as part of receivables or payables in the statement of financial position.

The net GST paid to or received from Inland Revenue, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Cash Flow Statement.

Commitments and contingencies are disclosed exclusive of GST.

Public benefit entity financial reporting standard 42 prospective financial statements (PBE FRS 42)

Council has complied with PBE FRS 42 in the preparation of these prospective financial statements. The following information is included to satisfy the requirements of PBE FRS 42:

- x. Description of the nature of the entity's current operation and its principal activities: Whangarei District Council is a territorial local authority, as defined in the Local Government Act 2002. Council's principal activities are outlined within this Annual Plan.
- xi. Purpose for which the prospective financial statements are prepared: It is a requirement of the Local Government Act 2002 to present prospective financial statements that span ten years and include them in the Long Term Plan. This allows ratepayers and residents the opportunity to review Council's projected financial results and position. Information included in these prospective financial statements may not be appropriate for other purposes. Prospective financial statements are revised every year to reflect updated assumptions and costs.
- xii. Bases for assumptions, risks and uncertainties: The financial information has been prepared based on best estimate assumptions as to the future events which Council expect to take place. Council has considered factors that may lead to a material difference between information in the prospective financial statements and actual results. See Significant Forecasting Assumptions on page XXX for additional assumptions applied to the prospective financial information.
- xiii. Cautionary note: The financial information is prospective. Actual financial results are likely to vary from the information presented and these variations may be material.
- xiv. Other disclosures: These prospective financial statements were adopted as part of the 2025-26 Annual Plan for Whangarei District Council on 3 July 2025. Council is responsible for the prospective financial statements presented, including the assumptions underlying the prospective financial statements and all other disclosures. The Annual Plan is prospective and as such contains no actual operating results.

Annual Plan disclosure statement for year ending 30 June 2026

What is the purpose of this statement?

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.

The council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark		Planned	Met
Rates affordability benchmarks			
• increases	19.5%	12.3%	Yes
Debt affordability benchmark			
• external debt	175%	121%	Yes
Balanced budget benchmark	100%	99%	No
Essential services benchmark	100%	202%	Yes
Debt servicing benchmark	15%	6%	Yes

Notes

(1) Rates affordability benchmark

1. For this benchmark, the council's planned rates increases for the year are compared with quantified limits on rates increases for the year contained in the financial strategy included in the council's long-term plan.
2. The council meets the rates affordability benchmark if its planned rates increases for the year equal or are less than each quantified limit on rates increases.

(2) Debt affordability benchmark

1. For this benchmark, the council's planned borrowing is compared with quantified limits on borrowing contained in the financial strategy included in the council's long-term plan.
2. The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

(3) *Balanced budget benchmark*

1. For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).
2. The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.
3. Council has not achieved the balanced budget benchmark driven by a reduction in the Stormwater targeted rate following public consultation and Deliberations and the timing of capital grants paid to external parties.

(4) *Essential services benchmark*

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

(5) *Debt servicing benchmark*

1. For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
2. Because Statistics New Zealand projects that the council's population will grow faster than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 15% of its planned revenue.

Additional information - Everyday Funding benchmark

In the Financial Strategy 2024 to 2034, the Everyday Funding benchmark was introduced.

This measure takes the Balanced Budget benchmark one step further by removing the revenue Council receives for capital projects to ensure our operating funding is paying for our everyday costs. Adjustments are also made to exclude operating surpluses from targeted rates and capital grants paid to external entities that are debt funded.

The financial principle set in the LTP 2024-34 was that everyday funding should exceed everyday expenditure from Year 4 (2027-28) onwards.

The LTP 2024-34 planned for 2025-26 to reach a benchmark of 92% and the 2025-26 Annual Plan shows a reduction to 89%. Lower Stormwater targeted rate funding is the main driver of this reduction.

Funding impact statement

This statement sets out the information required by clause 20 of Schedule 10 of the Local Government Act 2002 to assist ratepayers in understanding the impact of the Annual Plan. This statement should be read in conjunction with the Revenue and Financing Policy prepared as part of the Long Term Plan (LTP) process. The amounts stated for 2025-26 are indicative.

Financial disclosures

The Local Government Act requires disclosure of all sources of funding in a prescribed format. The Funding Impact Statement showing the overall sources of funding, the amount of funds expected from each source and how those funds will be applied has been included on page xxx of this document, which are to be read together with and form part of this Funding Impact Statement.

Rates

These rates are based on the funding requirements set out in the Annual Plan together with the land values, and property numbers included in Council's Rating Information Database.

General rates

General rates are set under Section 13 of the Local Government (Rating) Act 2002. Council will set a general rate for all rateable land in our District.

The general rate will be made up of a uniform annual general charge (UAGC) and a value-based general rate.

Value-based general rates

The value-based general rate will be assessed on the land value of each rateable rating unit in our District.

The general rate will be set on a differential basis based on the category of land use and the activities which are permitted, controlled or discretionary for the area in which the land is situated.

The objective of the differential rate is to achieve the total revenue sought from each category, as set out on page xxx.

Where a property is used for more than one purpose, the Council will consider apportioning the value of the property between the different categories. For properties where the additional use(s) is less than 30% of the rating unit's area and the apportioned land value is less than \$30,000, no rating apportionments will be created, and the rating unit will be categorised in the category that reflects the primary use.

Subject to legal rights of objection, it shall be at the sole discretion of Council to determine the use or principal use of any rating unit.

The value-based general rate for a given property will be assessed by multiplying the land value of the rating unit by the rate per dollar that applies to the differential.

These definitions are also used for the sewerage disposal rate.

Differential basis

All rating units in our District are allocated to the most appropriate category. The categories are:

Category 1: Residential

All rating units which are used principally for residential or lifestyle residential purposes including lifestyle retirement villages, flats and apartments, that are not categorised as multi-unit. This category includes all rating units that are unused or used for a purpose other than a commercial and industrial one but that on their own and/or in the context of the surrounding land have been created and/or developed for residential use and/or are zoned for residential use.

Category 2: Multi-unit

All 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 for commercial purposes, including, but not limited to, hotels, boarding houses, motels, tourist accommodation, residential clubs, hostels, but excluding any properties which are licensed under the Sale and Supply of Alcohol Act 2012.

Category 3: Miscellaneous properties

All rating units not otherwise categorised.

Category 4: Rural

All rating units which are used (solely or with other rating units) principally for agricultural, horticultural, forestry, pastoral or aquaculture purposes, or for the keeping of bees, poultry or other livestock. This does not include rating units which on their own or in the context of the surrounding land have been created and/or developed for commercial and industrial use and/or mixed use but that are being used for one of the rural purposes described in the preceding sentence and/or zoned for commercial and industrial use. Also included in this category are rating units of which the land is unused but is primarily developed for and capable of being used for rural uses.

Category 5: Commercial and industrial

All rating units used principally for commercial, industrial or related purposes. This category includes properties licensed under the Sale and Supply of Alcohol Act 2012, and private hospitals and private medical centres. This category also includes rating units which are not being used but on their own or in the context of the surrounding land have been created and/or developed for commercial and industrial use and/or mixed use and/or are zoned for commercial and industrial use. This category also includes rating units that are being used for rural purposes but on their own or in the context of the surrounding land have been created and/or developed for commercial and industrial use and/or mixed use and/or are zoned for commercial and industrial use.

In the context of these definitions:

- mixed use means the commercial and industrial and residential use

- lifestyle residential purposes means land generally zoned rural, where the predominant use is residential and is normally less than 20 hectares.

Uniform Annual General Charge

The Uniform Annual General Charge (UAGC) is set under Section 15 of the Local Government (Rating) Act 2002. The UAGC will be charged to each separately used or inhabited part (SUIP) of a rating unit. The effect of this is that where a rating unit has more than one use or occupation, a separate charge will apply to each part.

The UAGC is calculated according to the judgement of Council on what is the proper balance between the fixed and variable parts of the general rate and on any consequential impacts on individuals and groups of ratepayers.

A UAGC of \$901.00 (including GST) will apply per SUIP for 2025-26. This is estimated to produce \$42.019 million (including GST) for 2025-26 and equates to 32 percent of general rates revenue and 23 percent of total rates revenue.

Definition of separately used or inhabited part of a rating unit

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 (including any vacant unit) 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 (including any vacant unit) 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

General rates for the 2025-26 financial year

Total general rates required for 2025-26 are \$131.110 million GST inclusive. This is made up of the value-based general rate and the uniform annual general charge.

The value-based general rate is set on land value and assessed on a differential basis. The differential rate in the dollar for each category of land use is set to achieve the share of the total revenue sought from each category. The percentage share of revenue sought from each category of land use for 2025-26 is:

Sector category	2025-26
Residential	66.8%
Multi-Unit	0.2%
Miscellaneous	0.3%
Rural	8.6%
Commercial and industrial	24.1%
Total	100.0%

The amount required from each category is divided by the total land value for that category to establish the cents in the dollar rate for each category. The relationship or differential between the categories will be the result of these calculations.

Details of the rates and the amount of revenue sought for the 2025-26 year is:

	Value-based general rates		Uniform Annual General Charge		Total general rates
	Basis of assessment: Per \$ of land value		Basis of assessment: Per separately used or inhabited part of a rating unit		
Type of rate	Rate 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$	Rate 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$
Residential category	0.0029173	50,012,000	901.00	37,515,000	87,527,000
Multi-Unit category	0.0058346	277,000	901.00	40,000	317,000
Miscellaneous category	0.0029173	207,000	901.00	132,000	339,000

	Value-based general rates		Uniform Annual General Charge		Total general rates
	Basis of assessment: Per \$ of land value		Basis of assessment: Per separately used or inhabited part of a rating unit		
Type of rate	Rate 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$	Rate 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$
Rural	0.0041606	9,468,000	901.00	1,802,000	11,270,000
Commercial and Industrial category	0.0151823	29,127,000	901.00	2,530,000	31,657,000
Total		89,091,000		42,019,000	131,110,000

Targeted rates for the 2025-26 financial year

Targeted rates are set under Section 16 of the Local Government (Rating) Act 2002.

Targeted rates are used where a Council service provides a specific activity or a benefit to a specific group of people and consequently it is these beneficiaries that are charged the cost of providing the service. It may apply to all ratepayers or a specific group of ratepayers.

Sewerage disposal rate

The activity for which the targeted rate is set is the operation and maintenance of the sewerage disposal system. The targeted rate is set on a differential basis. Residential connections will pay an amount per separately used or inhabited part of a rating unit (as defined on page xxx), regardless of the number of toilet pans or urinals. Other premises, i.e. non-residential, will pay a fixed charge per toilet pan or urinal. The rate is only assessed to rating units connected to Council's wastewater system.

Details of rates for and the amount of revenue sought from, targeted rates for sewage disposal are:

Type of rate	Basis of assessment	Rate 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$
Total			31,131,000
Residential category as defined in the value-based general rates category 1	Per separately used or inhabited part of a rating unit	966.00	24,857,000
Other-non residential as defined in the value-based general rates categories 2-5	Per toilet pan or urinal	625.00	6,274,000

Water rates

The activity for which the targeted rates is set is for the catchment, storage, treatment and distribution of water throughout various parts of our District. A targeted rate set under section 19 of the Local Government (Rating) Act 2002 will apply for water consumption based on water consumed as recorded by a water meter on a per cubic metre basis. The targeted rate under section 19 will be calculated as a fixed charge per unit (cubic metre) of water consumed (“Volumetric consumption charge”).

A fixed targeted rate set under section 16 of the Local Government (Rating) Act 2002 will apply to all connected and metered properties (“Supply charge (metered)”). This is in addition to the volumetric consumption charge.

A fixed targeted rate set under section 16 of the Local Government (Rating) Act 2002 will apply per provision of service per SUIP of a rating unit for those premises where consumption of water is not recorded through a meter, but the property is connected to any of our District’s water supply systems (“Uniform charge (unmetered)”). A supply charge is not assessed where the uniform unmetered water charge is assessed.

A fixed targeted rate set under section 16 of the Local Government (Rating) Act 2002 will apply per SUIP of a rating unit for availability of water (“Availability charge”) where premises are capable of being connected to the water supply as they are situated within 100 metres of any public water supply reticulation system but are not connected.

Targeted rates for back flow prevention apply to all properties which have a back-flow preventer connected. The revenue will be used for the monitoring and maintenance of the back-flow preventers. The rate will be assessed on the size of the back-flow preventer.

Details of rates for, and the amount of revenue sought from, targeted rates for water are:

Type of rate	Basis of assessment	Rate 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$
Volumetric consumption charge	Volume of metered water consumed per cubic metre	3.57	19,973,000
Supply charge (metered)	Provision of service per separately used or inhabited part of a rating unit	57.00	1,627,000
Availability charge	Availability of service per separately used or inhabited part of a rating unit	57.00	9,000
Uniform charge (unmetered)	Provision of service per separately used or inhabited part of a rating unit	602.00	49,000

Type of rate	Basis of assessment	Rate 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$
Backflow preventer charge	Provision of service per connection based on the nature of connection	-	139,000
	15/20mm connection	137.00	N/A
	25mm connection	139.00	N/A
	32mm connection	151.00	N/A
	40mm connection	154.00	N/A
	50/60mm connection	170.00	N/A
	80/100mm connection	370.00	N/A
	150mm connection	430.00	N/A
	200/250mm connection	857.00	N/A

Stormwater rate

Council will set a district-wide universal targeted rate for all rating units in our District. The stormwater activity will be funded by this targeted rate.

The stormwater rate will be charged to each separately used or inhabited part (SUIP) of a rating unit (as defined on page xxx). The effect of this is that where a rating unit has more than one use or occupation, a separate charge will apply to each part.

A Stormwater Rate of \$79.00 (including GST) will apply per SUIP for 2025-26. The revenue sought for 2025-26 is \$3.684 million (GST inclusive).

Flood protection rate

Hikurangi Swamp Rating Districts

A targeted rate applies to properties in the Hikurangi Swamp Special Rating District. The area of land within this special rating district is divided into classes based on location and area of the scheme on a property or part of a property. The activity funded by this targeted rate is to defray the costs of the Hikurangi Swamp Major Scheme set out on page xxx of the Long Term Plan.

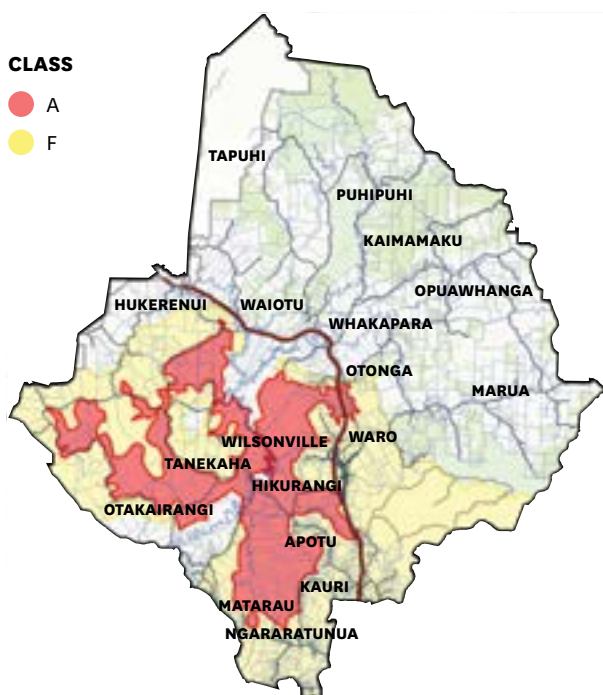
The targeted rate is based on a differential graduated scale according to the class of the property and the area of land within the rating unit. Some properties may have areas of land which fall into several classes and the rating differentials are applied accordingly. The targeted rate per hectare for each category (class) of land is set out on the diagram below.

A second targeted rate applies to properties in the Hikurangi Swamp Drainage Rating District. The activity funded by this targeted rate is to defray the costs and charges of the Hikurangi

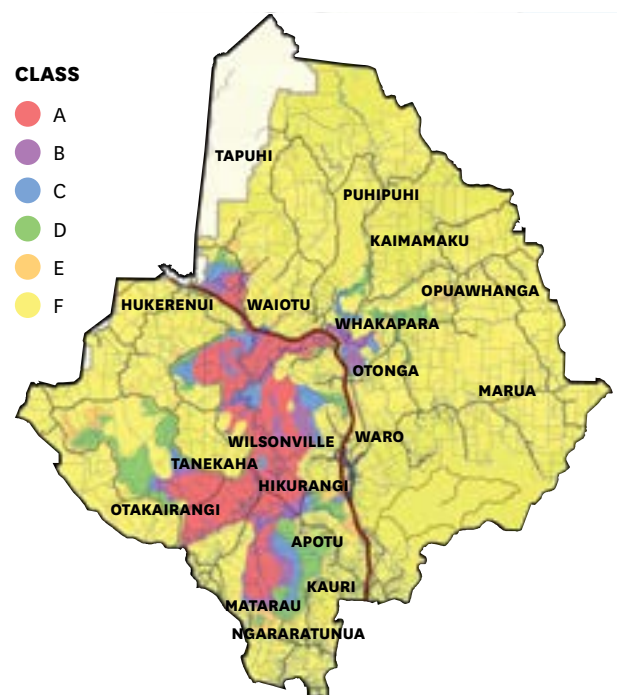
Swamp draining scheme. The targeted rate applies differentially to two categories of land: class A and class F as set out in the Hikurangi Drainage District Diagram below. The targeted rate for each category is based on a differential graduated scale according to the class of the property and the area of land within the rating unit. The targeted rate per hectare for each category (class) of land is set out on the diagram below.

BASIS OF ASSESSMENT	Rate 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$
Total		1,517,000
Per hectare of land in the Hikurangi Swamp Special Rating area	-	1,351,000
Class A approx 2,485ha	241.61	599,000
Class B approx 1,425ha	217.44	310,000
Class C approx 1,342ha	169.11	227,000
Class D approx 1,970ha	24.15	48,000
Class E approx 1,106ha	12.08	13,000
Class F approx 32,353ha	4.83	154,000
Per hectare of land in the Hikurangi Swamp Drainage Rating District	-	166,000
Class A approx 5,592ha	24.45	137,000
Class F approx 12,076ha	2.45	29,000

Hikurangi Drainage District



Hikurangi Major Scheme



Roading seal extension rates

Council has a programme of roading seal extensions which are partially funded by ratepayers' contributions.

2021-22 was the first year of the roading seal extension programme, and rates are assessed for the rating units in the area of benefit for Attwood Road, Brooks Road, Massey Road, Nook Road and Tahunatapu Road. The ratepayer contribution is \$4,600 GST inclusive per rating unit in the specified location/area of benefit. The ratepayer(s) may choose to pay the contribution in full or pay over five years. If the ratepayer chooses to pay over 5 years, the amount each year is \$920 GST inclusive per rating unit. The ratepayer(s) may have chosen to pay the contribution in full by 1 June 2021 or pay over five years from 1 July 2021 to 30 June 2026.

2022-23 was the second year of the roading seal extension programme, and rates are assessed for the rating units in the area of benefit for Waiotoi Road. The ratepayer contribution is \$4,600 GST inclusive per rating unit in the specified location/area of benefit. The ratepayer(s) may choose to pay the contribution in full or pay over five years. If the ratepayer chooses to pay over 5 years, the amount each year is \$920 GST inclusive per rating unit. The ratepayer(s) may have chosen to pay the contribution in full by 1 June 2022 or pay over five years from 1 July 2022 to 30 June 2027.

2023-24 is the third year of the roading seal extension programme, and rates are assessed for the rating units in the area of benefit for Glenmohr Road. The ratepayer contribution is \$5,750 GST inclusive per rating unit in the specified location/area of benefit. The ratepayer(s) may choose to pay the contribution in full or pay over five years. If the ratepayer chooses to pay over 5 years, the amount each year is \$1,150 GST inclusive per rating unit. The ratepayer(s) may have chosen to pay the contribution in full by 1 June 2023 or pay over five years from 1 July 2023 to 30 June 2028.

2024-25 is the fourth year of the roading seal extension programme, and rates are assessed for the rating units in the area of benefit for Mountain View Road and Tudehope Road. The ratepayer contribution is \$5,750 GST inclusive per rating unit in the specified location/area of benefit. The ratepayer(s) may choose to pay the contribution in full or pay over five years. If the ratepayer chooses to pay over 5 years, the amount each year is \$1,150 GST inclusive per rating unit. The ratepayer(s) may have chosen to pay the contribution in full by 1 June 2024 or pay over five years from 1 July 2024 to 30 June 2029.

2025-26 is the fifth year of the roading seal extension programme and there are no additional rates to be assessed.

The seal extension programme and rates are:

Road	Area of benefit	Basis of assessment	Rate 2025-26 (GST inclusive) \$	Revenue sought 2025-26 (GST inclusive) \$
Attwood Road	Refer map A	Per rating unit	920.00	14,000
Brooks Road	Refer map B	Per rating unit	920.00	15,000
Glenmohr Road	Refer map C	Per rating unit	1150.00	14,000
Massey Road	Refer map D	Per rating unit	920.00	20,000
Mountain View Road	Refer map E	Per rating unit	1150.00	15,000
Nook Road	Refer map F	Per rating unit	920.00	7,000
Tahunatapu Road	Refer map G	Per rating unit	920.00	13,000
Tudehope Road	Refer map H	Per rating unit	1150.00	25,000
Waiotoi Road	Refer map I	Per rating unit	920.00	9,000

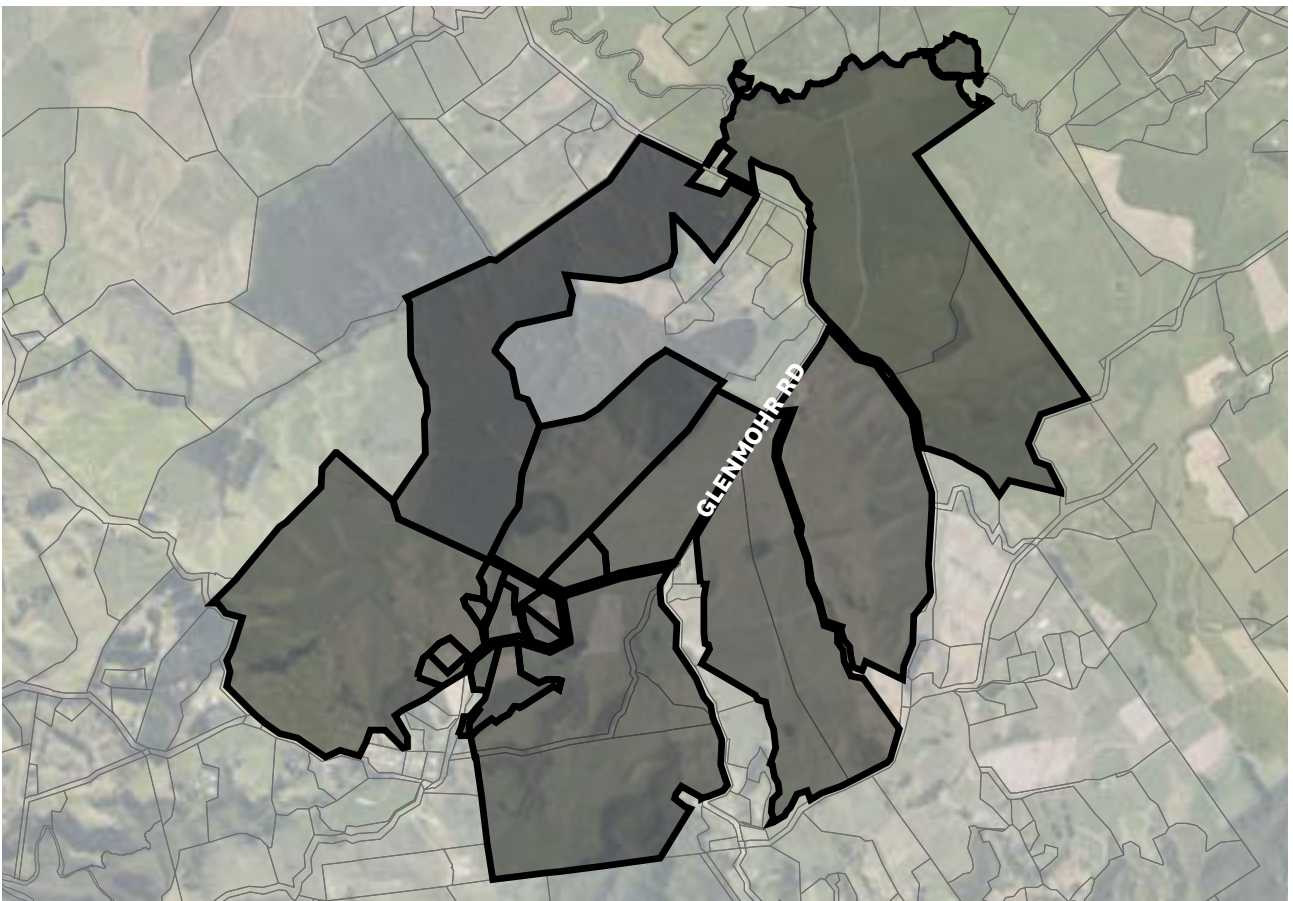
Map A: Attwood Road



Map B: Brooks Road



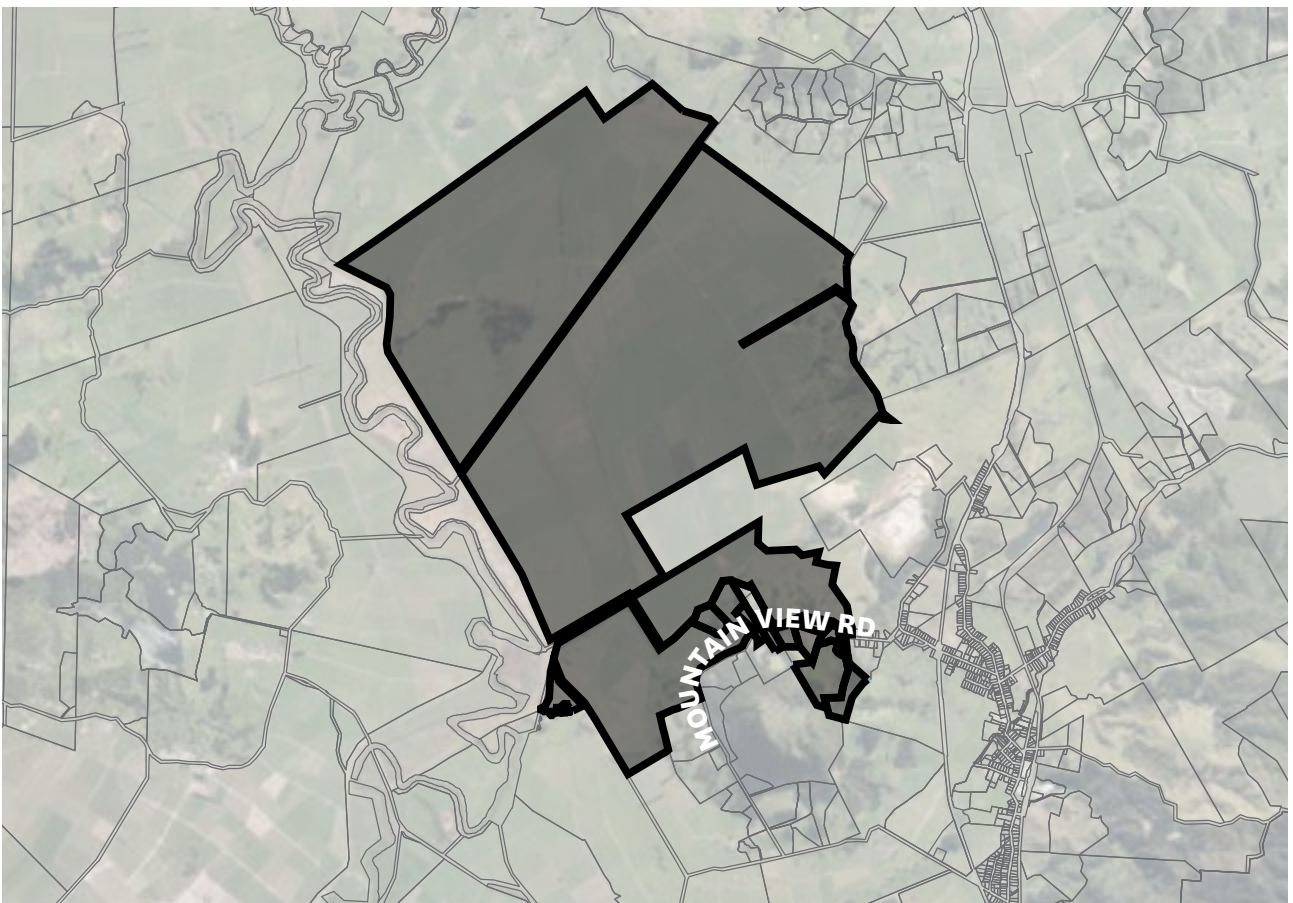
Map C: Glenmohr Road



Map D: Massey Road



Map E: Mountain View Road



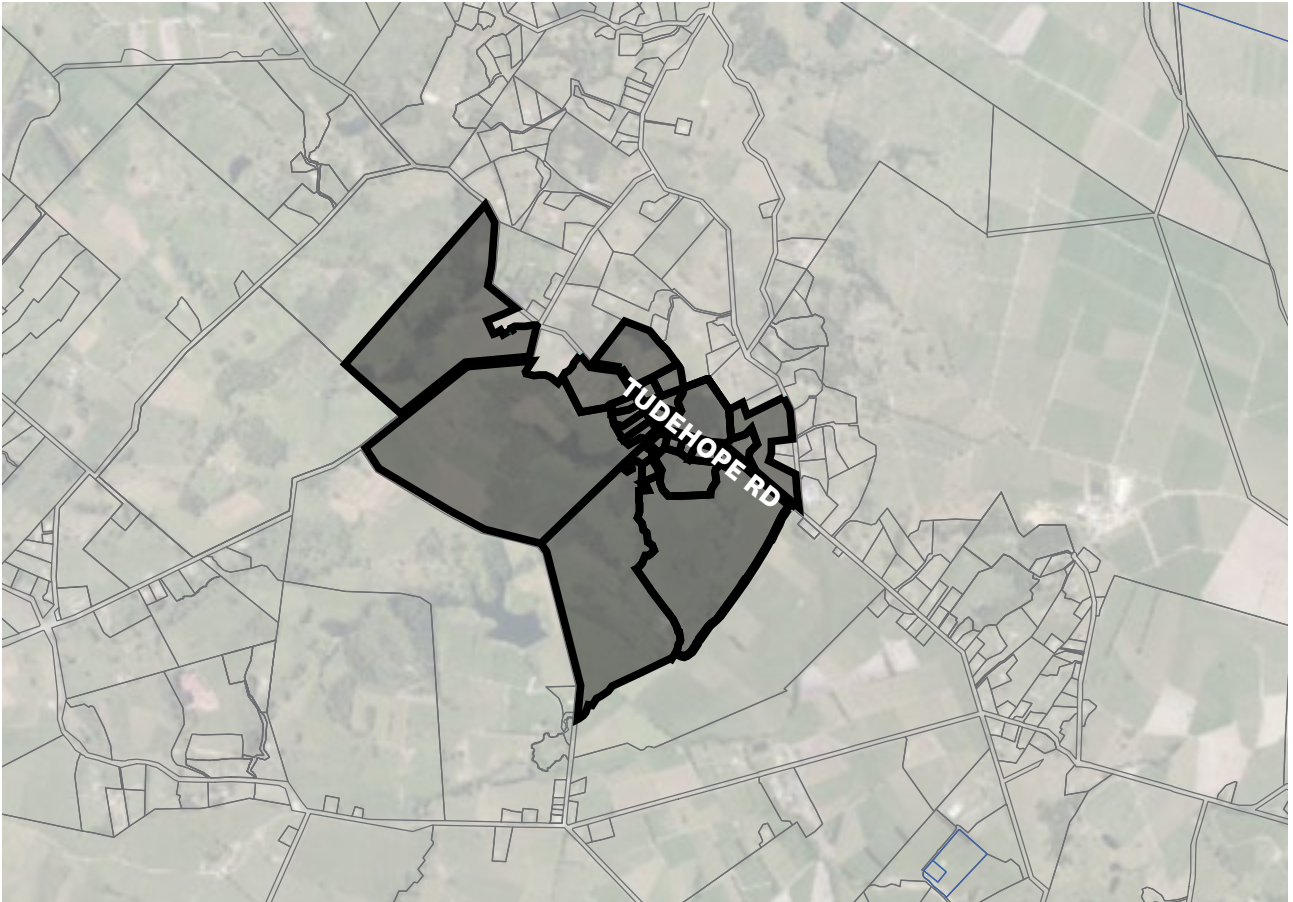
Map F: Nook Road



Map G: Tahunatapu Road



Map H: Tudehope Road



Map I: Waiotoi Road



Lump sum contributions

Lump sum contributions will not be invited or accepted in respect of any targeted rate.

Discount for full payment of annual rates

No discount will be allowed for any rates.

Due dates for rates

Due dates and penalty dates for rates other than metered water (volumetric, supply and backflow preventer charges) rates paid by instalments

Rates other than the volumetric, supply and backflow preventer charges for water will be invoiced in four equal instalments.

A 10% penalty will be added to the amount of each instalment which remains unpaid after the due date for payment as shown in the following table:

	Due date	Late payment penalty	Date penalty applied
Instalment one	20 August 2025	Penalty 10%	22 August 2025
Instalment two	20 November 2025	Penalty 10%	24 November 2025
Instalment three	20 February 2026	Penalty 10%	24 February 2026
Instalment four	20 May 2026	Penalty 10%	22 May 2026

Due dates and penalty dates for metered water (volumetric, supply and backflow preventer charges) rates

Water accounts are processed monthly, two-monthly or six-monthly. The supply and backflow preventer charges are invoiced in equal instalments, based on the frequency with which the water account is processed. Council agrees that the due dates of these accounts will be relative to the consumer's cyclic billing period and will show on the water rates invoice in accordance with the table that follows. A penalty of 10% will be applied to amounts unpaid after the due date, in accordance with the following table:

Month water rates invoice issued	Due date for payment	Date penalty will be added
July	20 August 2025	22 August 2025
August	20 September 2025	24 September 2025
September	20 October 2025	22 October 2025
October	20 November 2025	24 November 2025
November	20 December 2025	24 December 2025
December	20 January 2026	22 January 2026
January	20 February 2026	24 February 2026
February	20 March 2026	24 March 2026
March	20 April 2026	23 April 2026
April	20 May 2026	22 May 2026
May	20 June 2026	24 June 2026
June	20 July 2026	22 July 2026

Payment options

Payments for rates can be made:

- by direct debit weekly, fortnightly, monthly, quarterly or annually – our preferred method
- online at www.wdc.govt.nz/Payit with a debit or credit card (please note additional charges may apply)
- internet banking
- by cash, EFTPOS or credit card at: Te Iwitihi, Rust Avenue, Whangārei, 8 Takutai Place, Ruakaka or Whangarei ISite, Tarewa Park, 92 Otaika Road, Raumanga.

All payments will be credited first to the oldest amount due.

Additional charges

Additional penalty on arrears of rates

All rates (land and water) from the previous rating years that remain unpaid as at 10 July 2025 will have a further 10% penalty added. This penalty will be added on 10 September 2025.

Remission and postponement policies

Remission and postponement policies are applied where Council has adopted a policy to alter the amount of rates payable in specific circumstances. These policies may be obtained from our website or on request in person or by phone.

Rating base information

The following information is required to be provided by the Local Government Act 2002, Schedule 10, clause 20A:

- the projected number of rating units within Whangarei District at 30 June 2025 is 45,804
- the projected total capital value of rating units within Whangarei District at 30 June 2025 is \$43,720,619,500
- the projected total land value of rating units within Whangarei District at 30 June 2025 is \$22,741,901,700

Sample of properties showing rates for 2025-26

Randomly selected sample of properties from each category.

The rates are based on values assigned as at 1 July 2024. Please note – Northland Regional Council rates are not included. Please refer to their Annual Plan for the impact of their rates on your property. The 2024-25 figures are included for comparative purposes.

Road seal extension rates, water rates and flood protection rates are not included.

	2024-25 (\$)	2025-26 (\$)
Residential property in urban area with a land value of \$200,000 (2021 \$200,000)		
General rate - land value	546.76	583.46
Uniform Annual General Charge	821.00	901.00
Sewerage disposal rate	928.00	966.00
Stormwater rate	-	79.00
Total	2,295.76	2,529.46

	2024-25 (\$)	2025-26 (\$)
Residential property in urban area with a land value of \$380,000 (2021 \$400,000)		
General rate - land value	1,093.52	1,108.57
Uniform Annual General Charge	821.00	901.00
Sewerage disposal rate	928.00	966.00
Stormwater rate	-	79.00
Total	2,842.52	3,054.57
Residential (lifestyle) property with a land value of \$640,000 (2021 \$620,000)		
General rate - land value	1,694.96	1,867.07
Uniform Annual General Charge	821.00	901.00
Stormwater rate	-	79.00
Total	2,515.96	2,847.07
High value residential (lifestyle) property with a land value of \$3,400,000 (2021 \$3,100,000)		
General rate - land value	6,151.05	6,893.58
Uniform Annual General Charge	821.00	901.00
Stormwater rate	-	79.00
Total	6,972.05	7,873.58
Rural property with a land value of \$970,000 (2021 \$950,000)		
General rate - land value	3,728.18	4,035.78
Uniform Annual General Charge	821.00	901.00
Stormwater rate	-	79.00
Total	4,549.18	5,015.78

	2024-25 (\$)	2025-26 (\$)
Rural property with a land value of \$3,450,000 (2021 \$3,250,000)		
General rate - land value	12,754.30	14,354.07
Uniform Annual General Charge	821.00	901.00
Stormwater rate	-	79.00
Total	13,575.30	15,334.07
Commercial property with a land value of \$820,000 (2021 \$780,000)		
General rate - land value	11,531.60	12,449.49
Uniform Annual General Charge	821.00	901.00
Sewerage disposal rate (1 pan)	601.00	625.00
Stormwater rate	-	79.00
Total	12,953.60	14,054.49
Industrial property with a land value of \$3,950,000 (2021 \$3,750,000)		
General rate - land value	55,440.38	59,970.09
Uniform Annual General Charge	821.00	901.00
Sewerage disposal rate (5 pans)	3,005.00	3,125.00
Stormwater rate	-	79.00
Total	59,266.38	64,075.09

Significant Forecasting Assumptions

General assumptions

Inflation

The impact of inflation has been factored into producing the prospective financial statements.

Business and Economic Research Limited (BERL) constructed the forecast increases for Local Authorities in October 2024. This is a specific Local Government inflator referred to as Local Government Cost Index (LGCI).

Council has elected to apply the Legacy LGCI cost adjuster, which incorporates the inflationary impact of water infrastructure and services.

The rate applied will be updated during subsequent Annual Plan and LTP processes using the most recent annual BERL data to mitigate any risk.

The main financial risk for Council is that operating and capital expenditure items rise faster than revenue items. Due to the recent inflation increases, the inflation risk is considered to be high.

Financial risk

High

Impact for high financial risk assumptions

The impact of inflation increases is difficult to budget and carries a high level of uncertainty.

Level of uncertainty

High

Financial impact for assumptions with high level of uncertainty

If inflation is 1% more/less than the BERL LGCI, operating expenditure (excluding finance and depreciation) would increase/decrease by \$1.5m annually and capital expenditure by \$1.5m.

Changing Government policies

Changing Government priorities have created uncertainty around the future of Local Government. Some of the more significant changes include:

The Local Water Done Well (LWDW) policy replaces the previous Three Waters Reform programme – refer below assumption for more information.

A fast-track consenting regime has been introduced to expediate approvals for major infrastructure and development projects.

Government have invited councils to submit proposals on Regional Deals which if approved would establish long-term agreements between central and local governments to promote economic growth, infrastructure development and housing improvements tailored to regional needs. Government will decide in June 2025 on the first regions to progress.

Until Council gains clarity about what the future will look like, no changes have been made to Council's existing Financial Strategy and the way Council operates.

Financial risk

High

Impact for high financial risk assumptions

The impact of regulation changes is difficult to budget and carries a high level of uncertainty.

Level of uncertainty

High

Financial impact for assumptions with high level of uncertainty

Regulation changes introduced may impact Council's Financial Prudence Balanced Budget Benchmark result and could cause an existing balanced budget to become unbalanced unless compensating adjustments are made.

Local Water Done Well (LWDW)

The LWDW legislation is a comprehensive reform of New Zealand's water services.

Council must develop a Water Services Delivery Plan (WSDP) by September 2025 that has been consulted on with the community.

Until the WSDP has been developed, it is unknown how water services will be provided going forward.

Council have not provided any funding in this Annual Plan to complete the WSDP or implement any changes that result from the adoption of the WSDP.

Financial risk

High

Impact for high financial risk assumptions

As the Water activities have a significant impact on the Financial Strategy, Prospective financial statements, capex programme and debt levels of Council, any future changes from Local Water Done Well will significantly impact on Council.

Level of uncertainty

High

Financial impact for assumptions with high level of uncertainty

Changes introduced may impact Council's Financial Prudence Balanced Budget Benchmark result and could cause an existing balanced budget to become unbalanced unless compensating adjustments are made.

Climate change assumptions

Climate change: A prolonged staff vacancy has meant that progress on the implementation of the Corporate Sustainability Strategy adopted in 2018 has slowed.

Organisational carbon footprint: Due to a prolonged staff vacancy, the Council's carbon inventory for the 2023-24 financial year has not been verified.

Regional, District and individual level carbon footprint: Council, along with the Northland councils have partnered with Auckland Council to deliver FutureFit across the Te Tai Tokerau. FutureFit is a carbon footprint tool, which will enable the community to engage with others on the topic of climate change. It will equip individuals with information to reduce their carbon footprint. A quick, easy survey enables individuals to measure their carbon footprint and be challenged to reduce their footprint by selecting from a range of customised lifestyle choices.

Council, along with the Northland Councils have been creating a regional inventory and granulated District-level carbon footprint. Data collation has commenced, with staff providing information from our landfill and wastewater as part of our Districts' emission profile. There have been no issues with obtaining data from any of the Whangārei industries or sites, which shows a willingness to collaborate and work on this together.

Climate adaptation: Implementation of the Te Taitokerau Climate Change Adaptation Strategy adopted in 2022 is underway. Community adaptation planning is funded in the Long Term Plan, though built adaptation responses are not and will need to go through future LTP processes. The first community adaptation planning pilot project has begun.

Tangata whenua led risk assessments and adaptation planning are also two priority actions from the region-wide strategy. A contestable fund has been established to enable hapu to undertake these actions.

As anticipated, climate change impacts are putting people at risk and impacting property, including Council assets. The costs of damage to Council assets is likely to increase as the frequency and severity of adverse weather events increases.

Financial risk

Financial impact currently is High.

Large, long term financial risks.

Impact for high financial risk assumptions

Costs to protect, shift, and future proof infrastructure and assets. Increasing insurance costs and potential inability to insure some areas. Council's ability to borrow Green, Social and Sustainability (GSS) Loans may be impacted if we have inadequate climate related financial risk disclosure.

Level of uncertainty

High certainty that impacts are likely.

High level of uncertainty around financial impacts depends on the nature, extent and duration of impacts experienced.

Financial impact for assumptions with high level of uncertainty

Costs to protect, shift, and future proof infrastructure and assets. Increasing insurance costs and potential inability to insure some areas. Council's ability to borrow GSS Loans may be impacted if we have inadequate climate related financial risk disclosure.

District growth assumptions

District growth projections: Council commissioned Infometrics to produce projections for population, demographic and household change over the next 30 years. Infometrics have recently updated the projections for Whangārei to incorporate Statistics NZ's latest subnational population estimate for 2023 and the revised international net migration forecast. Statistics NZ revised down Whangārei's 2023 population by 1,000 or 1.0%, reflecting much lower internal and international migration than previously estimated.

The projections estimate overall population growth and age for the District and are used to inform Council's Planning. In August 2023, Council adopted a high growth scenario to inform the population projections.

Whangārei continues to track between the medium and high projection scenarios once these revisions are taken into account.

District growth: The budgeted general rates revenue assumes a 1.3% growth increase in line with LTP growth projections for the district. While more recent projections of Whangārei District's population indicates a lower growth of 0.7% pa between 2024 and 2034, the growth assumption remains unchanged from the 2024-34 Long Term Plan.

Spread of growth throughout urban areas: Population growth is projected to be spread throughout Whangārei's urban areas, reflecting the potential for both greenfield and infill development. The strongest growth is forecast for the Te Kamo growth area, with an additional 6,800 residents by 2054 under the high scenario, which reflects the area's potential for both greenfield and infill development.

Fastest growing age group: The 65-years-and-older age group has been Whangārei's fastest growing in the past two decades, growing 3.8% pa on average between 2003 and 2023. It will continue to be the fastest growing age group throughout the projection period, growing 3.1% per annum between 2023 and 2033, and slowing to 1.5% pa between 2033 and 2053 under the high scenario. The population under the age of 65 is also projected to grow in Whangārei, albeit at a much slower rate than the 65 years and older group.

Financial risk

High

Impact for high financial risk assumptions

Risks of overestimating population growth

- Population forecasts influencing other decision making, such as the supply of land of housing under the National Policy Statement on Urban Development.
- Increased investment in infrastructure sooner than is needed.

- Implications for collection of Development Contributions to fund infrastructure investment.
- Overestimating future revenue and expenditure to meet the needs of the community.

Risks of underestimating population growth

- Infrastructure does not meet the demands of the population and we constrain the development sectors ability to provide housing. This can lead to housing supply and affordability issues.

- Council will need to play ‘catch-up’ in future investment to keep pace with actual growth.
- Supply of land for housing and business activity is understated.

Level of uncertainty

Population projections are an informed estimate of a future scenario, therefore there is an inherent risk of either over estimating or under estimating population growth. The longer the timeframe of the projection, the greater likelihood of inaccuracies. Conversely the early years of a growth projection are likely to be more accurate, as there is more familiarity with the factors that will influence population growth. This is why the projections are reviewed every three years.

Financial impact for assumptions with high level of uncertainty

Risks of overestimating population growth

- Increased investment in infrastructure sooner than is needed.
- Implications for collection of Development Contributions to fund infrastructure investment.
- Overestimating future revenue and expenditure to meet the needs of the community.

Risks of underestimating population growth

- Infrastructure does not meet the demands of the population and we constrain the development sectors ability to provide housing. This can lead to housing supply and affordability issues.
- Council will need to play ‘catch-up’ in future investment to keep pace with actual growth.

Flood and storm damage

Council does not budget for unknown storm damage, as referred to in the 2024-2054 Infrastructure Strategy. Lack of funding provision for emergency works may result in existing budgets being reprioritized and/or increased debt to fund flood damage repairs.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Resource consents

The necessary resource consents required for capital projects will be applied for in due course to align with the planned project timeframes. Council assumes conditions for resource consents will not alter budgeted project costs significantly.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Levels of service

Levels of service changes will be limited to those indicated in the LTP only.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Revenue assumptions

Rates increases

The following rates increases have been applied:

General rates: a 6.5% increase, plus growth* plus LGCI

Water targeted rates (excluding metered water): a 2.5% increase, plus growth* plus LGCI.

Wastewater targeted rates: LGCI plus growth*. In addition there is an increase to fund the new Water Regulatory levies.

Flood Protection targeted rates: LGCI.

The above rates increases are in line with the Financial Strategy contained in the 2024-34 Long Term Plan with the exception of the increase applied to fund the new Water Regulatory levies and a 1% reduction to general rates.

Stormwater targeted rate: a targeted rate charged per SUIP to be allocated towards the funding of operational expenditure and capital renewals for the stormwater activity.

*A growth component is factored into the rates revenue budget to reflect the increase in rateable properties in our District. Growth for water and wastewater is set at 80% of the general rates growth as not every new rateable property connects to water and wastewater.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable

Metered water and supply charge

Metered water includes an increase of 2.5%, plus growth (refer above) plus LGCI. This revenue is dependent on consumption.

The supply charge, unmetered water charge and availability charge have increased further to fund the new Water Regulatory levies.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Development contributions

The value of development contributions (DC) collected is dependent on the number of subdivision lots developed and on the level of new service connections taking place. A conservative approach is taken to forecasting DC revenue which may vary from the growth model and actuals.

Financial risk

High

Impact for high financial risk assumptions

The level of subdivision and development activity is difficult to forecast and carries a high level of uncertainty.

Level of uncertainty

High

Financial impact for assumptions with high level of uncertainty

Every 1% of Development Contribution revenue not achieved will lead to a reduction in income of approximately \$70k per year, reducing available funding.

Central government funding

Council regularly applies and is approved for Government funding for various projects and initiatives. Approved projects and funding have been included in the Annual Plan based on Council's best estimate. Recognition of revenue is contingent on the applicable milestones being satisfied under the various funding agreements. Council will continue to apply for any relevant funding and if necessary will adjust the timing of the operational and capital expenditure programme to accommodate any funding conditions.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

High

Financial impact for assumptions with high level of uncertainty

Funding not received will reduce capital subsidies and grants income, and operating surplus. This would impact Council's Financial Prudence Balanced Budget Benchmark result and could cause an existing balanced budget to become unbalanced unless compensating adjustments are made.

The timing of completion of the relevant capital and operational projects may also differ to the plan.

Subsidies (excluding emergency works)

NZTA (Waka Kotahi) subsidies have been included based on Central Government contributions to certain capital expenditure and maintenance - subsidies average 53%. All subsidies are disclosed within operating revenue and are contingent on the applicable capital projects and/or maintenance taking place.

Council has assumed there are no changes to the subsidy rates in this Annual Plan. The granting of subsidies for specific programmes are contingent on being approved by NZTA.

Financial risk

High

Impact for high financial risk assumptions

If a planned capital or maintenance project that has a subsidy associated with it is not delivered, Council will not receive the budgeted subsidy income.

Level of uncertainty

High

Financial impact for assumptions with high level of uncertainty

NZTA subsidies not received will reduce subsidy income, and operating surplus. This would impact Council's Financial Prudence Balanced Budget Benchmark result and could cause an existing balanced budget to become unbalanced unless compensating adjustments are made.

The timing of completion of the relevant capital and maintenance projects may also differ to the plan.

Vested assets

Vested asset income is inconsistent from year to year and as a consequence is difficult to forecast. It has been reflected at \$11.2 million. Vested asset income has no cash impact therefore any financial risk is low.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable

Property transactions

Council have budgeted for no commercial property purchases and no sales in this Annual Plan. However, refer to the Council Controlled Trading Organisation assumption below under Other Assumptions.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable

User fees

The majority of user fees have increased by LGCI, with some seeing higher increases reflective of increased costs in providing that service. These increases are assumed to be sufficient for funding purposes and will be reviewed annually to ensure compliance with Council's Revenue and Financing Policy.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Rental income

Council has assumed rental increases will be based on the anticipated increases, timed to coincide with rental lease renewals.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable

Expenditure assumptions

Interest rates

Council uses a forecast annual rate to calculate interest expense. The average rate for the Annual Plan is assumed to be 4.19% for existing and new debt. This is based on the weighted average cost of capital calculated across the period of the Annual Plan. Projected future interest rates are calculated by using interest and debt forecasting models provided by external Treasury advisers. Council has a comprehensive interest rate hedging program which reduces the risk of interest rate rises.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Interest

Interest is calculated on average debt and the impact of current and forecasted interest rate changes.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable

Credit rating

Council maintains its AA credit rating which is used to determine forecasted interest rates.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Staff costs

Budgets have been increased to allow for growth and LGCI with an assumed vacancy allowance.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Depreciation funding

Capital expenditure to replace assets ('renewals') will be funded by rates collected to cover the cost of depreciation. Any surplus depreciation component will be used to repay borrowings. Any shortfall in funding requirements will be met through subsidies, operating surplus or increased debt. Further information can be found in the Revenue and Financing Policy, the Financial Strategy and the Infrastructure Strategy.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Unfunded depreciation

Council does not fund depreciation on transportation assets to the extent that NZTA funds renewals.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Depreciation

Depreciation rates for each asset group have been calculated using rates included in the Accounting Policies.

Depreciation rates on infrastructure assets are based on the 2024 revaluation increase.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Insurance

Council's insurer provided premium increase assumptions between five and 10% for the various insurance components.

Although adjustments have been made to ensure insurance is affordable, the insurance strategy will still be reviewed over the next few years to find the most viable option concerning Council's insurance cover and levels of self-insurance.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Asset assumptions

Asset revaluations

Infrastructure assets: an assumption has been made that a revaluation (based on LGCI) of infrastructure assets will occur every three years, with the most recent revaluation being 30 June 2024.

Roading assets: revaluation (based on LGCI) of roading assets will occur yearly.

Pensioner Housing: the revaluation (based on LGCI) of pensioner housing will remain at five-year intervals.

Investment properties: these are revalued annually however no movement in the value of investment properties has been budgeted given the difficulty of predicting future values. Any valuation change does not impact cash requirements.

Biological assets and derivative financial assets: no movement in the value of biological assets and derivative financial assets has been budgeted given the difficulty of predicting future values. Any movements in these assets would have no cash impact on the plan.

Other financial assets: no movement in the value of shares held in Civic Assurance Limited and the New Zealand Local Government Funding Agency has been assumed in the budget.

Budgeted revaluation increases and the resulting depreciation are estimated and may differ from the actual result.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Capital expenditure budgets

Costings of capital expenditure budgets are estimates that have been developed using the best available information to hand such as recent tender and valuation information.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Capital expenditure timing

For the purposes of modelling debt, adjustments have been made to allow for estimated projects not completed in a particular financial year and carried forward. Actual results may vary to this estimate.

Financial risk

Medium

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Medium

Financial impact for assumptions with high level of uncertainty

Not applicable

Useful lives of significant assets

Useful lives for each asset group have been listed in the Accounting Policies. Useful life is used to determine the level of depreciation for an asset and renewal timing.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable

Funding sources

Future replacement of significant assets is assumed to be funded in line with the Revenue and Financing Policy.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable

Liability assumptions

Borrowings

It is assumed that Council will have the facilities to secure funding as required.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable

Derivative financial liabilities

No movement in the value of derivative financial liabilities has been reflected in the plan due to difficulty in forecasting future values. Any movements in these liabilities would have no cash impact on the plan.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable

Other assumptions

Council Controlled Trading Organisation (CCTO) and Strategic assets

Council has not planned for the ownership of any strategic assets to be transferred to another party.

However, Council is continuing to explore the creation of a property CCTO to manage specific investment properties identified for future development. This was consulted on as part of the 2024-34 Long Term Plan. At the time of finalising this budget a number of factors were still being worked through. For this reason, no adjustments have been made to the 2025-26 Annual Plan budget. The net impact to Council's financial statements is expected to be minimal, with a classification change reflecting the new ownership model. Any transfer of property and the resulting investment in a CCTO will be reported as part of the 2025-26 Annual Report with relevant variance commentary included.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable

Currency movement

Council does not have any significant exposure to currency movements and consequently has not specifically taken them into account.

Financial risk

Low

Impact for high financial risk assumptions

Not applicable

Level of uncertainty

Low

Financial impact for assumptions with high level of uncertainty

Not applicable



Te pārongo whānui

General information



Governance structure

Mayor

HWM Vince Cocurullo

Deputy Mayor

Cr Phil Halse

Councillors

Cr Gavin Benney	Cr Scott McKenzie
Cr Nicholas Connop	Cr Marie Olsen
Cr Ken Couper	Cr Carol Peters
Cr Jayne Golightly	Cr Simon Reid
Cr Deb Harding	Cr Phoenix Ruka
Cr Patrick Holmes	Cr Paul Yovich

Committees of the Whole

Community Development Committee

Chair Cr Gavin Benney, Deputy Chair Cr Carol Peters and all Elected Members

Infrastructure Committee

Chair Cr Simon Reid, Deputy Chair Cr Phil Halse and all Elected Members

Strategy, Planning and Development Committee

Chair Cr Ken Couper, Deputy Chair Cr Scott McKenzie and all Elected Members

Specialist committees

Risk and Audit Committee

Independent Chair (appointment in progress), Deputy Chair Cr Patrick Holmes and Councillors Ken Couper, Phil Halse, Deborah Harding, Simon Reid and Paul Yovich

District Licensing Committee

Chair Commissioner

Civic Honours Selection Committee

Chair Cr Jayne Golightly

CE Review Committee

Chair HWM Vince Cocurullo

Exemptions and Objections Subcommittee (of Strategy, Planning & Development Committee)

Chair Cr Ken Couper

Airport Noise Management Committee

Chair Cr Phil Halse

Finance Committee

Chair Cr Paul Yovich

Māori Partnership

Te Kārearea Strategic Partnership Standing Committee

Chair Cr Deborah Harding – Whangarei District Council

Deputy Chair Cr Phil Halse

Members: HWM Vince Cocurullo

Councillors: Nicholas Connop, Patrick Holmes, Carol Peters, Simon Reid and Phoenix Ruka

Eight mandated hapū representatives: Delaraine Armstrong, Sandra Hawken, Tame TeRangi, Simon Mitchell, Nicki Wakefield, Sean Walters, Hohipere Williams and Len Bristowe.

Organisational structure



¹ Including CCOs Whangārei Arts Trust and Northland Events Centre Trust 2021

Strategy and Democracy

General Manager Strategy and Democracy

Aaron Taikato

- Corporate Planning
- Democracy and Assurance
- Strategic Planning
- CCO Advising
- Māori Outcomes
Kaitakawaenga Māori

Transport and Community Infrastructure

General Manager Transport and Community Infrastructure

Jim Sephton

- Community Infrastructure Projects
- Infrastructure Development
- Infrastructure Planning
- Parks and Recreation
- Transportation
- Waste Management and Minimisation

Waters

General Manager Waters

Andrew Carvell

- Stormwater, flooding and Coastal
- Wastewater
- Water
- Waters Projects and Administration

Abbreviations and acronyms

AMP

Activity or Asset
Management Plan

BERL

Business and Economic
Research Limited

CAA

Civil Aviation Authority

CAPEX

Capital expenditure

CCO

Council Controlled
Organisation

CCTO

Council Controlled Trading
Organisation

CE

Chief Executive

CO

Council Organisation

CPI

Consumer Price Index

DCP

Development Contributions
Policy

FIS

Funding Impact Statement

FN

Forum North

GAAP

Generally Accepted
Accounting Practice

GIS

Geographic Information
System

GST

Goods and Services Tax

HAPT

Hātea Arts Precinct Trust

HWMAC

Hundertwasser Wairau Māori
Art Centre

IPSAS

International Public Sector
Accounting Standards

LA

Local Authority

LGA

Local Government Act 2002

LGCI

Local Government Cost Index

LGFA

Local Government Funding
Agency

LoS

Level of Service

LTP

Long Term Plan

NEC

Northland Events Centre

NIF

Northland Intersectoral
Forum

NRC

Northland Regional Council

NRLLP

Northland Regional Landfill
Limited Partnership

NZIFRS

New Zealand International
Financial Reporting
Standards

NZTA

New Zealand Transport
Agency (Waka Kotahi)

OCR

Official Cash Rate

OPEX

Operational expenditure

PBE

Public Benefit Entity

PPE

Property, Plant and
Equipment

RDF

Regional Development Fund

RPS

Regional Policy Statement

RFP

Request for Proposal

RMA

Resource Management Act

SOI

Statement of Intent

SCP

Special Consultative
Procedure

SUIP

Separately Used or Inhabited
Part

TA

Territorial Authority

UAGC

Uniform Annual General
Charge

WDA

Whangārei District Airport

WQGT

Whangārei Quarry Gardens
Trust

Glossary

Activity

The goods or services that Council provides to the community.

Activity Management Plan (AMP)

An operational plan that details policy, financial forecasting, engineering requirements and levels of service for non-asset-related Council activities.

Arrears

Money that is owed and should have been paid earlier.

Assets

Physical items owned by Council and used for the purpose of service provision to the community, for example property, plant and equipment.

Asset Management Plan (AMP)

An operational plan that details policy, financial forecasting, engineering requirements and levels of service for asset-related Council activities.

Annual Plan

An annual plan must be prepared by a council annually except in an LTP year and it must be adopted before the commencement of the year in which it operates. The purpose of the annual plan is set out in the Local Government Act 2002, section 95 (5).

Capital expenditure

The category of funding used for building new assets or increasing the value of existing assets.

Capital Value

The total value of the land including improvements. This is the probable price that would have been paid for the property if it had sold at the date of the last general valuation.

Community

The people of the area covered by Council.

Community Outcomes

Outcomes that a local authority aims to achieve in meeting the current and future needs of communities for good quality local infrastructure, local public services and performance of regulatory functions. A local authority will consider these outcomes in the course of its decision-making.

Council Controlled Organisation (CCO)

An organisation for which Council maintains at least 50% voting rights or has the right to appoint at least 50% of the directors or trustees. CCOs are generally operated without the objective of making a surplus or profit and are usually set up to independently manage Council facilities or deliver specific services.

Council Controlled Trading Organisation (CCTO)

As for a Council Controlled Organisation but with the objective of making a profit.

Depreciation

The accounting expense that reflects the annual consumption of an asset's economic life.

Development Contributions (DC)

Payments received from developers to fund growth-related capital expenditure. These charges recover part of the cost of additional or upgraded infrastructure that is required to service new developments, e.g. roading, water, wastewater.

General rate

The rates charge against each rateable unit. It comprises the Uniform Annual General Charge (UAGC) and the rate in the dollar

calculated in accordance with Council rating policies.

Inflation

The Consumer Price Index (CPI) is the inflation rate that relates to household price increases while the Local Government Cost Index (LGCI) is the rate that relates to local government cost increases.

Infrastructure

Fixed utility assets including roads, sewerage, stormwater, water and waste.

Intergenerational equity

A common term used to express the spread of benefits across time. Much of the expenditure of a local authority is for infrastructure assets that have long service lives (such as roading networks). Current ratepayers should not be expected to fund all the benefits of future users, so costs are spread across current and future users.

Land Value

The assessment of the probable price that would have been paid for the bare land as at the date of the last general valuation.

Levels of Service

Describes in measurable terms the standard of services that Council will provide for each activity undertaken.

Local Authority (LA)

A regional council or territorial authority.

Local Government Act 2002 (LGA)

The key legislation that defines what Council's purpose and responsibilities are to the community and how they must be fulfilled and reported on.

Long Term Plan (LTP)

A 10-year plan adopted every three years that sets out the planned activities, budgets and service provision of Council.

Official Cash Rate (OCR)

The interest rate set by the Reserve Bank to meet the inflation target specified in the Policy Targets Agreement. The Agreement, dated September 2002, requires the Reserve Bank to keep inflation at between 1% and 3% per annum.

Operating expenditure

The category of expenditure incurred as a result of Council's normal business operations.

Penalty (rates)

A charge that is added to rates that remain outstanding after the due date for payment.

Rating unit

One Certificate of Title equals one rating unit which will receive one rates assessment.

Rates postponement

A postponement delays the payment of rates until a later time (such as when the property is eventually sold).

Rates remission

Policies to provide assistance in the form of rates relief to ratepayers who meet specific criteria.

Regional Council

A council charged with managing the natural resources of its region including water, soil and air. Our regional council is the Northland Regional Council which represents the communities of the Far North, Kaipara and Whangārei Districts.

Special Consultative Procedure (SCP)

The procedure that councils are required to undertake in certain decision-making circumstances, as defined by the Local Government Act 2002 (section 83).

Strategic asset

An asset or group of assets that the local authority needs to retain to maintain its capacity to promote any outcome it

considers important to the current or future well-being of the community.

Targeted rate

A rate collected to fund a specific activity.

A rate that is targeted can only be used for the purpose of which it was collected.

Targeted rates are only charged to people who will benefit from the activity.

Territorial Authority (TA)

A city council or a district council.

Uniform Annual General Charge (UAGC)

A rate of fixed dollar amount applied to all properties. This is not related to the value of the property.

Valuation

An estimation of a property's worth.

Council carries out property revaluations every three years.

Index



Private Bag 9023, Te Mai, Whangārei 0143, New Zealand

Te Iwitihi (civic centre) Rust Avenue, Whangārei

Ruakākā Service Centre Takutai Place, Ruakākā

P +64 9 430 4200 | 0800 932 463

mailroom@wdc.govt.nz | www.wdc.govt.nz

[Facebook.com/WhangareiDC](https://www.facebook.com/WhangareiDC)

4.2 2025-26 Rates Resolution

Meeting: Extraordinary Whangarei District Council
Date of meeting: 3 July 2025
Reporting officer: Alan Adcock (General Manager Corporate/CFO)

1 Purpose / Te Kaupapa

To set the rates, due dates for payment and penalty regime for Whangarei District for the year commencing on 1 July 2025 and ending on 30 June 2026, under the Local Government (Rating) Act 2002.

2 Recommendations / Whakataunga

That the Council:

1. Having adopted the 2025-26 Annual Plan, including the 2025-26 Funding Impact Statement, resolves to set the following rates in accordance with the Local Government (Rating) Act 2002 for the financial year commencing on 1 July 2025 and ending on 30 June 2026:

a. General Rates

Rate/Differential category	Basis of assessment	Including GST
General Rates		
Uniform Annual General Charge	Per separately used or inhabited part of a rating unit *	\$901.00
Residential category**	Per \$ of land value	0.0029173
Multi-Unit category**	Per \$ of land value	0.0058346
Miscellaneous category**	Per \$ of land value	0.0029173
Rural category**	Per \$ of land value	0.0041606
Commercial and Industrial category**	Per \$ of land value	0.0151823

b. Targeted Rates

Rate/Differential category	Basis of assessment	Including GST
Stormwater Targeted Rate		
All rateable rating units in the district	Per separately used or inhabited part of a rating unit*	\$79.00
Sewerage Rates (Connected to wastewater system)		
Residential category**	Per separately used or inhabited part of a rating unit*	\$966.00
Other – non-residential**	Per pan or urinal	\$625.00

Water Rates		
Consumption charge <i>Note: where an invoice for water by meter relates to a period that spans two financial years, the consumption over the period will be pro-rated (i.e. the amount of water consumed or supplied in the first year will be charged at the first year's amount per cubic metre, and the amount consumed or supplied in the second financial year will be charged at the second year's amount per cubic metre).</i>	Volume of metered water consumed per cubic metre	\$3.57
Supply charge (metered)	Per separately used or inhabited part of a rating unit to which the water is supplied*	\$57.00
Availability charge	Per separately used or inhabited part of a rating unit for which the water is available to be supplied*	\$57.00
Uniform charge (unmetered)	Per separately used or inhabited part of a rating unit to which the water is supplied*	\$602.00
Backflow preventer charge	Per water supply connection, based on the nature of connection	
	15/20mm connection	\$137.00
	25mm connection	\$139.00
	32mm connection	\$151.00
	40mm connection	\$154.00
	50/60mm connection	\$170.00
	80/100mm connection	\$370.00
	150mm connection	\$430.00
	200/250mm connection	\$857.00
Hikurangi Swamp		
Hikurangi Swamp Special Rating District	Per hectare of land in the Hikurangi Swamp Special Rating District based on location within that area***	
	Class A approx 2,485ha	\$241.61
	Class B approx 1,425ha	\$217.44
	Class C approx 1,342ha	\$169.11
	Class D approx 1,970ha	\$24.15
	Class E approx 1,106ha	\$12.08
	Class F approx 32,353ha	\$4.83
Hikurangi Swamp Drainage Rating District	Per hectare of land in the Hikurangi Swamp Drainage Rating District based on location within that area***	

	Class A approx 5,592 ha	\$24.45
	Class F approx 12,076ha	\$2.45
Roading seal extension rates		
Attwood Road	Per rating unit within the area of benefit ***	\$920.00
Brooks Road	Per rating unit within the area of benefit ***	\$920.00
Glenmohr Road	Per rating unit within the area of benefit ***	\$1150.00
Massey Road	Per rating unit within the area of benefit ***	\$920.00
Mountain View Road	Per rating unit within the area of benefit ***	\$1150.00
Nook Road	Per rating unit within the area of benefit ***	\$920.00
Tahunatapu Road	Per rating unit within the area of benefit ***	\$920.00
Tudehope Road	Per rating unit within the area of benefit ***	\$1150.00
Waiotoi Road	Per rating unit within the area of benefit ***	\$920.00
<p>* The definition of a separately used or inhabited part of a rating unit can be found in the Funding Impact Statement section of Council's 2025-26 Annual Plan.</p> <p>** The definitions of these differential categories can be found in the Funding Impact Statement section of Council's 2025-26 Annual Plan.</p> <p>*** The definitions of these specified and defined area of benefits can be found in the Funding Impact Statement section of Council's 2025-26 Annual Plan.</p>		
2. Resolves that the due dates for payment of rates and imposition of penalties are as follows:		
<p>a. Due dates and penalty dates for rates other than metered water rates (volumetric, supply and backflow preventer charges)</p> <p>The due dates for rates other than metered water rates (volumetric, supply and backflow preventer charges) are set out in the table below. The rates are invoiced in four equal instalments. Pursuant to Section 57 of the Local Government (Rating) Act 2002 a penalty of ten percent (10%) will be added to the amount of each instalment which remains unpaid after the due date for payment with penalties to be added on the penalty dates specified in the table below:</p>		
Instalment	Due date for payment	Date penalty will be added
One	20 August 2025	22 August 2025
Two	20 November 2025	24 November 2025
Three	20 February 2026	24 February 2026
Four	20 May 2026	22 May 2026
<p>b. Due dates and penalty dates for metered water rates (volumetric, supply and backflow preventer charges)</p> <p>Water accounts are processed monthly, two-monthly or six-monthly. The supply and backflow preventer charges are invoiced equally over the relevant number of instalments. The due dates of these accounts will be relative to the consumer's cyclic billing period and will apply as specified in the table below:</p>		

Month water rates invoice issued	Due date for payment
July 2025	20 August 2025
August 2025	20 September 2025
September 2025	20 October 2025
October 2025	20 November 2025
November 2025	20 December 2025
December 2025	20 January 2026
January 2026	20 February 2026
February 2026	20 March 2026
March 2026	20 April 2026
April 2026	20 May 2026
May 2026	20 June 2026
June 2026	20 July 2026

Penalties will be added to water rates (volumetric, supply and backflow preventer charges) not paid by the due date under Section 57 of the Local Government (Rating) Act 2002. A penalty of ten percent (10%) will be applied to any portion of water rates unpaid after the due date, at the penalty dates specified in the table below:

Month water rates invoice issued	Date penalty will be added
July 2025	22 August 2025
August 2025	24 September 2025
September 2025	22 October 2025
October 2025	24 November 2025
November 2025	24 December 2025
December 2025	22 January 2026
January 2026	24 February 2026
February 2026	24 March 2026
March 2026	23 April 2026
April 2026	22 May 2026
May 2026	24 June 2026
June 2026	22 July 2026

- Resolves that additional penalty charges will be applied in accordance with section 58 of the Local Government (Rating) Act 2002, with a penalty of ten percent (10%) being added to any unpaid rates (including penalties previously added and water rates) from previous rating years that remain unpaid as at 10 July 2025. This penalty will be added on 10 September 2025.

3 Background / Horopaki

This paper has been prepared in accordance with the Revenue and Financing Policy included in the 2024-34 Long Term Plan and the Funding Impact Statement included in the 2025-26 Annual Plan.

Section 23 of the Local Government (Rating) Act 2002 requires that rates be:

- a) Set by a resolution of the local authority;
- b) Set in accordance with the relevant provisions of the local authority's Long Term Plan and Funding Impact Statement for the relevant financial year.

All references in this agenda to sections or schedules of an Act are references to provisions in the Local Government (Rating) Act 2002.

All rates for the 2025-26 financial year include Goods and Services Tax (GST).

Pursuant to section 23(5) of the Local Government (Rating) Act 2002, the rates resolution will be made publicly available on Council's website within 20 working days after it is made.

Pursuant to section 21 of the Local Government (Rating) Act 2002, certain rates must not exceed 30% of total rates revenue: the Uniform Annual General Charge, Stormwater and Road Seal Extension Targeted Rates comprise 28% of the total rates for 2025-26.

This resolution has been subject to a legal compliance review.

4 Discussion / Whakawhiti kōrero

Under section 23 of the Local Government (Rating) Act 2002, the Council is required to set its rates by resolution.

This agenda provides for the Council to set rates for the year commencing on 1 July 2025 and ending on 30 June 2026.

4.1 Options

An analysis of the options is:

1. Adopt the recommendations presented in this report. The advantage of this option is the legal ability to generate the rating revenue required to fund the council's 2025-26 work programmes. There are no disadvantages.
2. Do not adopt the recommendations presented in this report. There are no advantages. The disadvantage is the inability to legally set the 2025-26 rates. Consequently, unless alternative funding streams were obtained, the Council would fail to deliver all its 2025/26 work programmes.

Council officers recommend option 1.

5 Significance and engagement / Te Hira me te Arawhiti

Council's 2025-26 Annual Plan has been prepared and adopted in accordance with section 93 of the Local Government Act 2002 and contains the Funding Impact Statement for the 2025-26 year. The rates set have been established as part of the 2025-26 Annual Plan process. The decisions in this report are pursuant to the Local Government (Rating) Act 2002. The setting of rates for the 2025-26 financial year, is not considered to trigger Council's Significance or Engagement Policy, and the public will be informed via publication on Council's website.

Feedback from the Annual Plan consultation was received and considered in the deliberation meetings on 5, 10 and 18 June 2025. There is no separate requirement to consult on the rates before they are set.

RESOLUTION TO EXCLUDE THE PUBLIC

That the public be excluded from the following parts of proceedings of this meeting.

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

1.	The making available of information would be likely to unreasonably prejudice the commercial position of persons who are the subject of the information. {Section 7(2)(c)}
2.	To enable the council (the committee) to carry on without prejudice or disadvantage commercial negotiations. {(Section 7(2)(i))}.
3.	To protect the privacy of natural persons. {Section 7(2)(a)}.
4.	Publicity prior to successful prosecution of the individuals named would be contrary to the laws of natural justice and may constitute contempt of court. {Section 48(1)(b)}.
5.	To protect information which is the subject to an obligation of confidence, the publication of such information would be likely to prejudice the supply of information from the same source and it is in the public interest that such information should continue to be supplied. {Section 7(2)(c)(i)}.
6.	In order to maintain legal professional privilege. {Section 2(g)}.
7.	To enable the council to carry on without prejudice or disadvantage, negotiations {Section 7(2)(i)}.

Resolution to allow members of the public to remain

If the council/committee wishes members of the public to remain during discussion of confidential items the following additional recommendation will need to be passed:

Move/Second

"That _____ be permitted to remain at this meeting, after the public has been excluded, because of his/her/their knowledge of Item _____.

This knowledge, which will be of assistance in relation to the matter to be discussed, is relevant to that matter because _____.

Note:

Every resolution to exclude the public shall be put at a time when the meeting is open to the public.