



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

PROPOSED FUNDING IMPACT STATEMENTS

2026/27

CONTENTS

Whole of Council.....	1
Community and Engagement.....	2
Compliance	3
Corporate Services.....	4
District Facilities	5
Planning and Policy	6
Solid Waste Management.....	7
Stormwater and Drainage.....	8
Strategic Relationships	9
Transport Network.....	10
Wastewater	11
Water Supply.....	12

Whole of Council

Proposed Funding Impact Statement

AP 2025/26 \$'000s		LTP 2026/27 \$'000s	AP 2026/27 \$'000s
Sources of Operational Funding			
72,588	General rates, uniform annual general charges, rates penalties	79,295	79,849
51,133	Targeted rates	53,183	52,181
22,427	Subsidies and grants for operating purposes	22,788	23,128
22,987	Fees and charges	23,289	23,978
694	Internal charges and overheads recovered	213	755
2,660	Local authority fuel tax, fines, infringement fees, and other receipts	2,414	3,645
5,000	Dividends	2,000	710
177,489	Total operating funding	183,181	184,246
Applications of operating funding			
141,172	Payments to staff and suppliers	141,036	147,195
8,204	Finance costs	10,112	8,472
-	Internal charges and overheads applied	-	0
-	Other operating funding applications	-	-
149,376	Total applications of operating funds	151,149	155,667
28,113	Surplus (deficit) of operating funding	32,032	28,579
Sources of capital funding			
76,260	Subsidies and grants for capital expenditure	41,091	47,531
-	Development, financial and other contributions	-	-
73,133	Increase (decrease) in debt	61,821	80,298
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
149,393	Total sources of capital funding	102,912	127,829
Applications of capital funding			
	Capital Expenditure		
-	- to meet additional demand	-	3,861
135,915	- to improve the level of service	88,376	108,986
48,144	- to replace existing assets	62,792	64,699
(6,552)	Increase (decrease) in reserves	(16,224)	(21,138)
-	Increase (decrease) in investments	-	-
177,507	Total applications of capital funding	134,944	156,408
(28,114)	Surplus (deficit) of capital funding	(32,032)	(28,579)
-	Funding balance	-	-

Community & Engagement

Proposed Funding Impact Statement

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

Compliance

Proposed Funding Impact Statement

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

Corporate Services

Proposed Funding Impact Statement

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

District Facilities

Proposed Funding Impact Statement

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

Planning & Policy

Proposed Funding Impact Statement

AP 2025/26 \$'000s		LTP 2026/27 \$'000s	AP 2026/27 \$'000s
Sources of Operational Funding			
9,625	General rates, uniform annual general charges, rates penalties	9,495	9,115
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	181
-	- Fees, charges, and targeted rates for water supply	-	-
-	- Internal charges and overheads recovered	-	-
75	Local authority fuel tax, fines, infringement fees, and other receipts	10	-
9,700	Total operating funding	9,505	9,296
Applications of operating funding			
7,889	Payments to staff and suppliers	7,709	7,480
6	Finance costs	5	5
1,795	Internal charges and overheads applied	1,780	1,801
-	- Other operating funding applications	-	-
9,690	Total applications of operating funds	9,494	9,286
10	Surplus (deficit) of operating funding	11	11
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
(24)	Increase (decrease) in debt	(24)	(24)
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
(24)	Total sources of capital funding	(24)	(24)
Applications of capital funding			
	Capital Expenditure		
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
-	- to replace existing assets	-	-
(14)	Increase (decrease) in reserves	(13)	(14)
-	- Increase (decrease) in investments	-	-
(14)	Total applications of capital funding	(13)	(14)
(10)	Surplus (deficit) of capital funding	(11)	(11)
-	Funding balance	-	-

Solid Waste Management

Proposed Funding Impact Statement

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

Stormwater & Drainage

Proposed Funding Impact Statement

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

Strategic Relationships

Proposed Funding Impact Statement

AP 2025/26 \$'000s		LTP 2026/27 \$'000s	AP 2026/27 \$'000s
	Sources of Operational Funding		
9,329	General rates, uniform annual general charges, rates penalties	9,185	9,735
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
-	- Fees, charges, and targeted rates for water supply	-	-
-	- Internal charges and overheads recovered	-	-
-	- Local authority fuel tax, fines, infringement fees, and other receipts	-	-
9,329	Total operating funding	9,185	9,735
	Applications of operating funding		
7,697	Payments to staff and suppliers	7,367	7,876
-	- Finance costs	-	-
1,599	Internal charges and overheads applied	1,794	1,826
-	- Other operating funding applications	-	-
9,296	Total applications of operating funds	9,162	9,702
33	Surplus (deficit) of operating funding	23	33
	Sources of capital funding		
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
-	- Increase (decrease) in debt	-	-
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
-	Total sources of capital funding	-	-
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
-	- to replace existing assets	-	-
33	Increase (decrease) in reserves	23	33
-	- Increase (decrease) in investments	-	-
33	Total applications of capital funding	23	33
(33)	Surplus (deficit) of capital funding	(23)	(33)
-	Funding balance	-	-

Transport Network

Proposed Funding Impact Statement

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

Wastewater

Proposed Funding Impact Statement

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

Water Supply

Proposed Funding Impact Statement

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