

MAHERE Ā-TAU

ANNUAL PLAN

2019/20

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Te tīmatatanga



Introduction



Jaycee Park, Kaitiā

Tō tātou tirohanga, tāke, uara me ngā tū manakohanga | Our vision, mission, values and expectations

Tirohanga | Our vision

He Whenua Rangatira
A District of Sustainable Prosperity and Well-Being.

Aronga | Our mission

He ara tāmata
Creating great places, supporting our people.

Wāriu | Our values

- Manawatopu.
Unity of purpose and working together.
- Whanaungatanga.
Family, community, connecting and caring.
- Tu tangata.
Strong cultural identities.
- Mana tangata.
Respect and fairness.
- Te Tiriti o Waitangi.
Partnership.
- Kaitiakitanga.
Environmental stewardship and sustainability.

Tumanako | Our expectations

- He wahi ataahua.
Valuing the outstanding beauty of our District.
- Oranga taiao, oranga tangata.
Nurturing the environment so it nourishes us.
- Oranga kainga.
A thriving, sustainable local economy.
- Mana i te whenua.
The role of tangata whenua is valued and respected.
- Te ira tangata.
Rich heritage and diversity respected and celebrated.
- Whanau.
A great place for our families to flourish.
- Tangata whai ora.
Happy, healthy, safe and purposeful people.
- He waka hourua.
Fit for purpose infrastructure underpinning success.
- Kokiri tahi.
Empowered communities, working collaboratively.

Ngā kārere o te Koromatua me te Kaiwhakahaere matua | Message from the Mayor and Chief Executive

Kia ora koutou

The Long Term Plan 2018-28 adopted last year addresses a number of historic infrastructure issues while continuing our journey towards being more strategy-driven.

In 2019/20, we will complete a number of high-profile projects. The Kerikeri wastewater scheme expansion will be operational soon, providing our fastest-growing town with 21st century sanitation. We are planning to upgrade the Paihia wastewater treatment plant to tackle discharge issues, and at Omanaia, we will build a new water treatment plant that will deliver safe drinking water to residents who have relied on untreated water for decades.

For roading, motorists in and around Waipapa will see a new roundabout at the Waipapa crossroads. After more than 20 years of requests from the public, it will be operational by mid 2020, thanks to our roading partners the NZ Transport Agency and funding from the Provincial Growth Fund (PGF). We plan to resolve historic flooding issues on West Coast Road near Panguru, with work expected to start as soon as the remedial plan has been agreed with the Panguru community. We have increased our budget for sealing high-priority roads by \$2 million, and plan to spend the first part of the year identifying which roads will be addressed first.

Funding from the PGF and the Tourism Infrastructure Fund (TIF) continues to supplement our efforts to improve facilities to cope with demand by tourism. While 14% of the Far North's gross domestic product comes from tourism, there is no avoiding the fact that high numbers of tourists continue to put pressure on the core infrastructure of our district. With help from central government, our commercial company, Far North Holdings Ltd (FNHL), is upgrading wharves at Russell and Paihia and aims to complete the Hundertwasser-inspired visitor centre at Kawakawa in April 2020. FNHL have finished the upgrade of the Bay of Islands airport, part-funded by the TIF, also funded with the help of the PGF. Meanwhile, Council plans to build new public toilets at Mitimiti, Ohaeawai, Opononi and Waitangi.

Beyond the provision of infrastructure and Council services, we aim to be more strategy-driven than ever before. We are developing a long-range strategy for the District, named Far North 2100 (or FN2100), to inform future planning. We will be bringing a discussion document to our communities for feedback in August this year, followed by deeper consultation in February 2020. To supplement this work, secondary strategies will set direction for key activities such as transportation and climate change; enabling more sustainable and integrated long-term investment in the infrastructure our District depends upon. We accept that we haven't always planned effectively in the past or kept up with growth, so these strategies represent a big improvement in our vision

and leadership.

One certainty is that the future will not be cheap, and how we fund the growth and development of our District will continue to be something we spend a lot of time thinking about. Maximising inwards investment from central government sources is high on our list of priorities. We continue to work closely with the Ministry of Business, Innovation and Employment to secure assistance through the PGF and TIF, and we look forward to seeing how revenue from the International Visitor Levy will be made available to local authorities to help alleviate the impacts of tourism. Efforts to secure as much government funding as possible have seen some big wins for the Far North so far, and we hope this success will continue, with applications for sealing roads and strengthening bridges, NZTA-led improvements to state highways 11 and 12, wastewater and potable water initiatives and enhanced facilities for freedom camping being just a few of the focus areas for the coming year.

As part of creating a better future for our district, we recognise that we cannot address challenges and opportunities effectively unless we partner with tangata whenua. The Northland Mayoral Forum and Tai Tokerau Iwi Chairs (Te Kahu O Taonui) recently signed an historic relationship agreement and we will use this agreement to promote participation between iwi and local government. One of the initiatives we have been working through with our partners Te Rūnanga Ā Iwi O Ngāpuhi is the development of a community, cultural and tourism hub in Kaikohe. This is a long-term project and in 2019/20 we will continue to collaborate on the business case for Tē Pu o Te Wheke (the Heart of Ngāpuhi) with the hope that together we can help restore Kaikohe's prosperity.

We thank you for taking an interest in our work programme and encourage you to read this document to find out more about what we are doing to create a district of sustainable prosperity and wellbeing.

Ngā mihi.



John Carter QSO
Mayor



Shaun Clarke ONZM
Chief Executive Officer

Ngā Manu Mātārae

Civic Leadership



Hon John Carter
QSO
Mayor



Cr Tania McInnes
Deputy Mayor
Bay of Islands-
Whangaroa Ward



Cr Ann Court
Bay of Islands-
Whangaroa Ward



Cr Dave Hookway
Bay of Islands-
Whangaroa Ward



Cr Kelly Stratford
Bay of Islands-
Whangaroa Ward



Cr Sally Macauley
QSM
Kaikohe-Hokianga
Ward



Cr John Vujcich
Kaikohe-Hokianga
Ward



**Cr Colin 'Toss'
Kitchen MNZM**
Te Hiku Ward



Cr Felicity Foy
Te Hiku Ward



Cr Mate Radich
Te Hiku Ward

Ngā Rāngai Hapori

Community Boards

Bay of Islands - Whangaroa Ward

Terry Greening (Chair), *Russell-Opua*
Belinda Ward (Deputy Chair), *Paihia*
Lane Ayr, *Kerikeri*
Martin Robinson, *Kerikeri*
Rachel Smith, *Kerikeri*
Bruce Mills, *Whangaroa*
Manuwai Wells, *Kawakawa-Moerewa*

Kaikohe - Hokianga Ward

Mike Edmonds (Chair), *Kaikohe*
Emma Davis (Deputy Chair), *North Hokianga*
Shaun Reilly, *Kaikohe*
Kelly van Gaalen, *Kaikohe*
Alan Hessel, *South Hokianga*
Louis Toorenburg, *South Hokianga*

Te Hiku Ward

Adele Gardner (Chair), *Kaitaia*
Melanie Dalziel (Deputy Chair), *North Cape*
Bronwyn Hunt, *Kaitaia*
Awhina Murupaenga, *Kaitaia*
Nuu Ward, *Doubtless Bay*
Lawrie Atkinson, *Whatuwhiwhi*

He aha tāu mō ā koutou tāke 2019/20? | What you are getting for your rates dollar 2019/20?



19¢

Roading



13¢

Wastewater services



10¢

Customer services
Libraries, information / service centres



10¢

Community services
Cemeteries, town maintenance etc



10¢

Regulatory services
Building, animal control etc



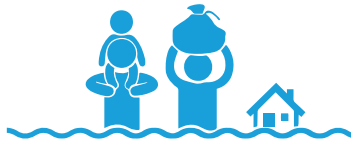
9¢

Forward planning
Policy, community assistance etc



6¢

Recreation facilities
Parks and reserves, maritime, pools



6¢

Drainage, stormwater and flood protection



4¢

Refuse
Transfer stations



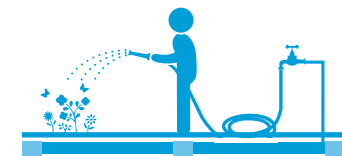
4¢

Governance



3¢

Sustainable environment
District Plan, Māori engagement etc



3¢

Water supply



1¢

Public safety
Civil Defence



1¢

Housing for the Elderly



1¢

Footpaths

Tā tātou mahere i te rangitahi | Our plan in brief

We plan to maintain a steady course for 2019/20, with no significant changes from those set in the 2018-28 Long Term Plan (LTP). While adopted plans and budgets have been adjusted to accommodate recent events, for the most part we are sticking to the direction set by the LTP.

We enter 2019/20 with a 3.36% rates increase, slightly lower than that forecast in the LTP. This is the result of reduced operational funding requirements for interest and depreciation expenses, inflation and general savings.

Strategic direction

As an organisation, we continue to support the District vision *He Whenua Rangatira – a District of Sustainable Prosperity and Well-Being* through our infrastructure and regulatory programme, a commitment to community planning and development, by building stronger relationships with iwi and hapū, and forming alliances with other councils in our region.

From a day-to-day perspective, we continue to catch up on the backlog of infrastructure renewals through a prudent capital works programme. This means more maintenance and repairs and less new assets. We expect this strategy to help us maintain current levels of service. At the same time, we are completing a series of service delivery reviews and continue to actively seek opportunities to collaborate with other councils. If service delivery reviews result in changes to how we deliver to the community we will at least maintain levels of service, and hope that in some cases we may be able to increase them.

Although the building of new assets is not high on our list of priorities, we do still intend to undertake a large amount of capital projects, and will continue to improve our planning and project management to ensure we achieve affordability, prudent debt levels and timely delivery.

ORIGINALLY PLANNED
LTP 2018-28

NOW PLANNED
2019/20

REVENUE

includes rates, subsidies, fees and charges

\$131.6
MILLION

\$131.1
MILLION

DEBT

\$104.6
MILLION

\$84.7
MILLION

OPERATING EXPENDITURE

\$124.6
MILLION

\$126.0
MILLION

CAPITAL EXPENDITURE

\$58.4
MILLION

\$63.7
MILLION

RATES INCREASE

WAS
4.0%

NOW
3.36%

Year two of Council's LTP 2018-28

The Annual Plan updates the work plans and budgets set through the LTP. For the most part, we are sticking to what was decided through the LTP.

These are the main differences:

- Forecast revenue has reduced by just under \$600,000 due to reduced rates offset by a higher level of income from fees and charges, dividends, petrol tax, Government waste minimisation levies and general recoveries.
- We expect to receive Government subsidies of about \$25.1 million, just over \$400,000 less than forecast in the LTP. This is due to adjustments made to the roading programme which is eligible for government funding.
- Forecast debt at the end of year two of the LTP was originally forecast to be \$104.6 million assuming all debt-funded capital works went ahead as planned. Changes to the timing of some projects combined with delayed completion of others means that this figure will be much lower. We anticipate that debt at 30 June 2020 is likely to be \$84.7 million.
- Operating expenses are expected to rise as a result of increased personnel and contractor costs offset by reductions in finance costs and depreciation.
- In the LTP an average general rates increases of no more than 4% was committed to. With the above change we will stay well below that level at 3.36%.

Capital works programme

The capital budget for 2019/20 is approximately \$5.3 million more than forecast in year two of the LTP. This is predominantly due to an increased budget for upgrading the Paihia wastewater treatment plant (\$3.5 million), an increased budget for animal management facilities (\$1.4 million), and additional funding for the sealing of unsealed roads (\$2 million).

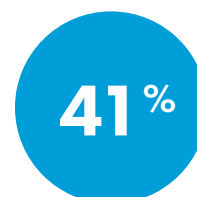
The development of this annual plan ran alongside the beginning of a long-term asset condition assessment programme to enable more accuracy in planning the timing of renewals for our assets. As condition data has been gathered adjustments have been made, both additions and deletions, to the programme. From a renewals perspective, where assets with planned renewals have been inspected and considered to be in acceptable condition funding has been re-timed to a later date or diverted elsewhere to serve more critical renewal requirements.

The programme of new works that will increase levels of service was also reviewed, taking into account refined timeframes as a result of project planning, unforeseen holdups, confirmed designs and costs and community consultation. As a result some items have been adjusted.

Although maintaining levels of service will remain a focus, new works such as completion of the Kerikeri wastewater system and resolving wastewater odour issues in Paihia will be a priority.

WHERE THE MONEY COMES FROM

General rates



Targeted rates



Subsidies



Fees and charges



Other



Rates penalties



He aha tā mātou mahi i tēnei tau? | What's happening this year?

We plan to maintain levels of service in 2019/20, but we also aim to complete a number of historic infrastructure projects that will deliver significant benefits for communities and help us to become a district of sustainable prosperity and wellbeing.

Here are the highlights of what you can expect to see this year:

Three waters

- The Kerikeri Wastewater project will be finished this year, providing our fastest-growing town with 21st century sanitation.
- Treated effluent discharges at our Paihia Wastewater Plant haven't met consent standards for years. We have finally found a solution and are currently going through a design and build tender process. The project will cost just over \$6 million and is expected to begin construction in July 2019 with completion before the end of June 2020.
- The new facility being built at Omanaia to replace the Rawene plant is on track to be complete by August this year. The plant will enable 44 Omanaia households to access treated water that complies with the NZ Drinking Water Standards. The cost of the project is heavily subsidised by the Ministry of Health.
- The stormwater programme for 2019/20 will address a number of historic flooding issues across the District, in particular Moerewa and in Kaitaia where a pipeline failure requires replacement of pipes under building foundations. Condition assessments of the stormwater network are scheduled to continue.

Roading and footpaths

- The budget for 2019/20 includes \$3.9 million for unsealed road metalling, \$8 million for sealed road renewals.
- Road raising works at Panguru are ongoing, with Council, NZTA, the Northland Regional Council and the community hoping to agree the preferred solution soon. Consents and construction are likely to begin in late 2019 or at the latest early 2020.
- People have been asking for a traffic roundabout at the Waipapa crossroads for more than 20 years. Our roading partner NZ Transport Agency (NZTA) will begin building a roundabout in October and aims to complete it in mid-2020.
- We recognise that roading is an important issue for rural ratepayers and plan to spend \$4 million sealing short sections of unsealed road in high-priority areas, an increase from the \$2 million budgeted in the Long Term Plan.
- Footpath budgets will see just under \$1 million of new works and renewals carried out across the District.

District Facilities

- A three-year programme of work to improve the accessibility of our facilities for those with disabilities gets underway this year. The plan is to tie this work in with regular renewals, so that as we attend to carparks, halls, libraries and toilets, accessibility improvements will be carried out at the same time.
- Toilets partially funded by the Tourism Infrastructure Fund will go ahead at Mitimiti, and, if consultation concludes early enough for construction to occur, so will new facilities at Opononi and the Waitangi Boat Ramp.
- Other public toilets to be constructed this year are Haruru Falls (bush walk), Memorial Park in Kaikohe and Centennial Park in Kaitaia. The existing toilets at Centennial Park will be relocated to North Park in Kaitaia.
- Now that the Lindvart Park Reserve Management Plan is in place, Sportsville (the management body for the park) and Council are working together to develop plans to establish the park as the premier sports venue for the Far North with attractive, well-maintained and well-used facilities.

- Work will begin on designing a facility for car and boat trailer parking near the boat ramp at Rangitane. This will take some time as there are some engineering issues to overcome that may result in multiple options on which the community will be consulted. We hope the design and consultation work will be complete by the end of 2019/20 and that funds for construction can be allocated in the next annual or long-term plan.

Ngawha Innovation and Enterprise Park

Building a sustainable future for the Far North depends on a diversified economy that capitalises on the District's strengths. In 2018, we provided additional equity investment of \$5 million to FNHL to buy farmland at Ngawha to develop as an innovation and enterprise park. FNHL has since secured PGF funding to develop a business case, prepare planning applications and initiate discussions with potential investors. This work will continue in 2019/20.

Kawakawa library and service centre

The Kawakawa library and service centre is scheduled to move in to the Te Hononga, the new Hundertwasser Park Centre at Kawakawa when the site build is completed during 2019/20. Council will become a tenant of the new centre and the library fit-out will reflect the building design, incorporating natural materials and curves with an ecological / conservation ethos.

Animal care facilities

We had budgeted \$1.14 million for new dog impounding facilities in the District and had planned to build a new Northern Area Dog Shelter near Kaitaia before Christmas 2019. However, engineers' estimates are significantly higher than this figure. We are reviewing these estimates and investigating more cost-effective options for dealing with up to 100 dogs that are impounded each month. We have done a lot of work developing proposals that are a big improvement on our existing facilities and we want to assure animal welfare groups that design elements that focus on animal welfare will remain part of the specification.

Inwards investment

We will continue to work with the Ministry of Business, Innovation and Employment to secure assistance through the PGF and TIF funding initiatives. Our rolling programme of twice-yearly TIF applications for tourism-related infrastructure will be resourced to a higher level, and PGF applications for sealing roads and strengthening bridges, NZTA-led improvements to state highways 11 and 12, wastewater and potable water initiatives and enhanced facilities for freedom camping will be submitted.

Internal projects

Council is forging on with a large programme of internal initiatives to improve our delivery to the community:

- We were one of the first councils to be assessed under Local Government New Zealand's excellence programme

CouncilMARK™ in 2017. We received a B grade for leadership, finance, service delivery and community engagement. We are addressing feedback from assessors and aim to improve this grade in 2019/20. We have also established programmes to improve the customer experience and to reduce waiting times for building consents. These projects will remain high priorities in 2019/20.

- A significant programme of technology updates and improvements designed to better support the business will happen in the coming year. We are now over halfway through digitising all property records, making access to property information fast and efficient. Critical infrastructure upgrades, data and information management, improved data security and a major website upgrade are also underway and are expected to deliver tangible results this year. Our Online Services Programme will directly benefit customers by allowing them to do transactions with Council online. Many of our customers already do their business online as a matter of course - their shopping, their banking, even their taxes. We are now configuring our systems so that eventually customers will be able to make payments, submit applications, report issues and update their own information online. Residents and ratepayers will have choice about how they interact with Council - where and when - and that will vastly improve the experience they have as customers. The first phase of this four-stage programme is underway and we expect this work to deliver results during 2019/20.
- Over the past year we have completely renovated our building consents process and this coming year will see more improvements as we implement technology and systems to better serve our customers in this area.
- Our customer experience programme continues to make good progress, focusing on being more responsive to our customers and enhancing customers' experience when dealing with us. The programme now includes analysis of Request for Service (RFS) information which will help us to improve service over time.
- We aim to be more strategy-driven and are developing a District Strategy and Spatial Plan called Far North 2100. We will seek community feedback on a discussion document in August 2019 and release a draft strategy and spatial plan for formal submissions in February 2020. We are also developing a Regional Climate Change Strategy with other Northland Councils to ensure a regional approach to climate change adaptation. With support from NZTA and the Northland Transport Alliance (NTA) an integrated District transportation strategy is underway. Strategy work aligns closely with the review of the District Plan to enable us to help deliver the future our communities want to see.
- A substantial review of all revenue streams is underway, including revenue from rates, development contributions, and fees and charges. We anticipate that the options will be well understood by the 2019 local body elections in October. The new Council will consider these proposals and seek public feedback on any changes in the second half of 2019/20.

Whakarāpopoto hōtoka o te mahi matua | Capital works programme summary

This is a summary of our capital projects schedule for the 2019/20 year. A full capital projects schedule can be found on pages 15-22.

Roading and Footpaths

Activity	\$000s
New works	
Footpaths	460
Lighting	13
Resilience improvements	1,367
Safety and improvements – Waipapa	696
Safety and minor improvements	1,809
Unsubsidised roading capital – sealing	3,022
Total new works	7,367
Renewals	
Bridges and structures	1,196
Drainage – culverts, kerbs and channels	1,640
Effluent station equipment	51
Ferry renewals	337
Footpaths	587
Reseals and chip sealing	3,689
Safety and minor improvements	3,577
Sealed road rehabilitation	4,476
Traffic services	511
Unsealed road metalling and rehabilitation	3,968
Total renewals	20,033

Roading and Footpaths 27,400

Water Supply

Activity	\$000s
New works	
Monitoring equipment	172
Fireflow upgrades	481
Mains upgrades	123
Minor capital works	307
New water source – Opononi	941
Resource consent – Kawakawa	57
Reticulation – Mawson Avenue	153
Treatment plants	102
Water take consents	12
Total new works	2,348
Renewals	
Resource consent - Kerikeri	47
Reticulation replacements	926
Scheduled renewals	98
Treatment plant	205
Water source	82
Total renewals	1,359

Water Supply 3,707

Wastewater

Activity	\$000s
New works	
Capital reactive works	460
Resource consents	728
Odour control	61
Power supply installation – Paihia	396
Reduction of wastewater overflows – Kaitaia	358
Reticulation and treatment plants	90
Sludge management / disposal	2,044
Treatment plant – Paihia	3,535
Total new works	7,672
Renewals	
Pump station upgrades	82
Resource consents	125
Reticulation renewals	567
Telemetry upgrades	227
Wastewater renewals	254
Wastewater treatment plant upgrades	511
Total renewals	1,766

Wastewater 9,437

Stormwater

Activity	\$000s
New works	
Capital reactive works	613
Disposal field – Kerikeri	307
Floodgates	31
Stormwater improvements – Moerewa	358
Stormwater lines	365
Total new works	1,674
Renewals	
Floodgates	51
Stormwater renewals	51
Total renewals	102

Stormwater 1,776

Solid Waste Management

Activity	\$000s
New works	
Recycling station - Whangaroa	61
Transfer station improvements	77
Total new works	138
Renewals	
Landfills	1
Recycling stations	2
Transfer station renewals	353
Weighbridge	100
Total renewals	455

Solid Waste Management 593**District Facilities**

Activity	\$000s
New works	
Airports	110
Amenity lighting - District-wide	51
Boardwalk safety rail - Mangonui	102
BOI sports hub development - Kerikeri	3,140
Carpark upgrades	17
Centennial Park works - Kaitaia	178
Disability access improvements and toilets	107
Maritime facilities	820
Netball court clubroom and squash club relocation	368
Parks and reserves	177
Pavilion upgrade - Lindvart Park	100
Public toilets	624
Sportsgrounds	633
Town beautification	208
Total new works	6,635
Renewals	
Airport - Kaitaia	272
Amenity lighting - District-wide	23
Carparks	81
Civil Defence	37
Community centres	2
Halls	348
Housing for the Elderly	403
Maritime facilities	688
Parks and reserves	1,340
Public toilets	258
Sportsfields and courts renewals - Maromaku	157
Swingbridge - Broadwood	102
Total renewals	3,711

District Facilities 10,346**Customer Services**

Activity	\$000s
New works	
Libraries - e-Resources, HVAC upgrade and Kawakawa library fitout	545
Total new works	545
Renewals	
Library asset renewals	972
Information centres	94
Pioneer House - Kaitaia	25
Service centres	86
Total renewals	1,177

Customer Services 1,723**Environmental Management**

Activity	\$000s
New works	
Animal care facilities	2,093
Total new works	2,093

Environmental Management 2,093**Governance and Strategic Administration**

Activity	\$000s
New works	
Asset Management System	657
IT hardware and software	111
Online services	194
Service centre upgrades - Kaikohe	4,000
Vehicle tracking (GPS)	184
Total new works	5,146
Renewals	
IT renewals	525
Office equipment	80
Pool vehicles	698
Service centre - Kaikohe	268
Total renewals	1,572

Governance and Strategic Administration 6,718**Total capital works programme 63,793**

Ngā tūmahi o te Kaunihera

Council activities

This section outlines Council's activities and how they are funded.

To see the full detail of our activities, including performance targets, please refer to Council's Long Term Plan 2018-28.



Ngā putanga o tō tātou hapori | Our community outcomes

These are the outcomes that were adopted as part of the LTP 2018-28. These are what Council believe our District needs to grow and succeed.



Communities that are healthy, safe, connected and sustainable

Our aspiration is that communities have access to everything that they need to have a good quality of life. We have the freedom of opportunity and choice in the way that we live. We know our communities and can participate in all that they have to offer.

Whakatauki

He tina ki runga, he tāmōre ki raro.
Contentment above, firmly rooted below. Those with good family foundation and grounding in their own culture and heritage will find satisfaction and contentment in life.



Connected and engaged communities prepared for the unexpected

Our communities are aware, informed and well-equipped to be able to respond to an unexpected event. We are resilient and know that we can look to each other to get through whatever comes our way. This is our strength.

Whakatauki

Te toka tū moana.
The boulder standing in the ocean. This refers to a chief or to a group of warriors being buffeted by opposing forces but standing firm.



Proud, vibrant communities

Our communities celebrate who they are and where they live. We embrace and respect the diversity within our communities and take pride in our unique places and spaces. We are working together to achieve our aspirations.

Whakatauki

Te pā harakeke.
A community of harakeke plants.



Prosperous communities supported by a sustainable economy

Our communities are unlocking the potential of our district and are empowered to pursue opportunities. We are leveraging our valuable resources and producing quality products that will directly support our communities. Our communities are known for quality, for manaakitanga and for prosperity.

Whakatauki

He kūaka marangaranga, kōtahi te manu i tau ki te tāhuna, ka tau, ka tau, tau atu e.
Godwits rise and flock together in the air, one bird comes down to land on the sandbank to feed, then another, then another and another. Emphasises the importance of combining group action with individual initiative and vice versa.



A wisely managed and treasured environment that recognises the special role of tangata whenua as kaitiaki

Our natural resources are valued and are thriving. We are safeguarding them for the future and ensuring that they are being used sustainably. We are actively seeking balance in the environment to maintain its life-sustaining properties for everybody to enjoy.

Whakatauki

Whatungarongaro te tangata, toitu te whenua.
As man disappears, the land remains.

Te tuku ratonga | Service delivery

We provide a large number of services that keep our District operating and make it a great place to work, live and visit.

What we do



Roading and Footpaths

The roading and footpaths activity aims to link our great places, keep communities connected, safe and active, and contribute to the sustainability and growth of the local economy.



Water Supply

Safe drinking water is essential to the health and well-being of our communities. Council is responsible for the treatment and distribution of water through its reticulated water schemes.



Wastewater

Council manages and maintains reticulated sewerage schemes and services for the treatment and disposal of waste. We also provide new schemes and sewer connections as required following Council decision and community agreement.



Stormwater

The main aim of the stormwater activity is to protect and preserve community safety and property, Council infrastructure and the environment from any harmful effects of rain and floods.



Solid Waste Management

Council provides solid waste refuse and recycling services to protect the health of our communities and environment.



District Facilities

Council manages many facilities available for public use, such as playgrounds, parks and reserves, sportsfields, public toilets, visitor destinations and town centres.



Customer Services

Connecting with our communities and providing excellent customer service is important to Council.



Environmental Management

Council has responsibilities under legislation to safeguard public health, safety, and welfare.



Strategic Planning and Policy

Our District's future needs must be guided by a strategic vision and managed by a range of tools such as policies, bylaw and plans, many of which are statutory requirements.



Governance and Strategic Administration

Elected representatives form the governance function of Council. They are provided with guidance and support, assisting them to carry out their legislative responsibilities and make informed decisions on behalf of our communities.

By providing these services we are helping to build strong, resilient, self-sufficient communities, creating great places and supporting our people

Measuring our service performance

In Council's LTP 2018-28, we outline a service performance framework. Performance against measures are reported to Council and the community throughout the year and are included in the Annual Report which is published in October each year.

For more detail on our performance measures, please read our LTP 2018-28.

Ngā kaupapa haupū rawa | Capital works programme

	LTP 2019/20 \$000s	AP 2019/20 \$000s
Roading and Footpaths		
New works (levels of service)		
Footpaths – BOI-Whangaroa	153	153
Footpaths – Kaikohe-Hokianga	153	153
Footpaths – Te Hiku	153	153
Lighting improvements	13	13
Low cost / low risk improvements	2,173	1,809
Low cost / low risk improvements – Waipapa	1,500	696
Panguru Road – raising	204	204
Preventative maintenance	1,161	1,163
Unsubsidised roading sealing	1,020	3,022
Total new works	6,530	7,367
Renewals		
Drainage renewals	1,637	1,640
Ferry renewals	337	337
Footpath renewals – BOI-Whangaroa	223	224
Footpath renewals – Kaikohe-Hokianga	117	210
Footpath renewals – Te Hiku	153	153
Low cost / low risk improvements	3,570	3,577
New stock effluent disposal stations	51	51
Sealed roads – pavement	3,682	3,689
Sealed roads – resurfacing	4,468	4,476
Structure components	1,193	1,196
Traffic services renewals	510	511
Unsealed roads – metalling	3,961	3,968
Total renewals	19,902	20,033
Total capital works for Rooding and Footpaths	26,432	27,400

1 Low cost / low risk improvements is an NZTA category of works costing less than \$1 million, including traffic management, bridge approach sealing, lighting improvements, traffic signage and markings, guard railing and some walking and cycling facilities.

2 Structures component replacement is an NZTA category of works relating to replacing the components of bridges, retaining structures, guard rails, tunnels, stock access structures, some footpaths and pedestrian assets.

Water Supply		
New works (levels of service)		
Chlorinator – District-wide	22	22
Fireflow upgrades – Fairlie Crescent, Opononi	20	-
Fireflow upgrades – Mill Lane, Kerikeri	306	307
Fireflow upgrades – Southern area, Okaihau	225	-
Fireflow upgrades – Watea, Paihia	174	175
Zonal monitoring meters – Kaitaia	-	150
Mains upgrade – Kemp Road, Kerikeri	92	92
Mains upgrade – Landing Road Bridge, Kerikeri	31	31
Minor capital works	306	307
New water source – Opononi	888	941
Reservoir pump upgrade – Te Maire, Kaitaia	82	-
Resource consent – Kawakawa	-	57
Reticulation – Mawson Avenue, Kerikeri	-	153

	LTP 2019/20 \$000s	AP 2019/20 \$000s
Treatment plant backwash pump relocation – Kaitaia	77	-
Treatment plant backwash tank upgrade – Kerikeri	102	102
Water source upgrade – Waiotemarama, Opononi	95	-
Water take consent – Russell	10	12
Total new works	2,431	2,348
Renewals		
Resource consent renewals – Kerikeri	58	47
Reticulation renewals – Kaikohe	133	133
Reticulation renewals – Kaitaia	138	138
Reticulation renewals – Kawakawa	190	190
Reticulation renewals – Kerikeri	138	138
Reticulation renewals – Opononi	112	112
Reticulation renewals – Paihia	168	169
Reticulation renewals – Rawene	46	46
Scheduled renewals – Kaikohe	117	-
Scheduled renewals – Kaitaia	25	-
Scheduled renewals – Kerikeri	23	-
Scheduled renewals – Okaihau	29	-
Scheduled renewals – Opononi	63	63
Scheduled renewals – Paihia	35	35
Telemetry renewals – District-wide	160	-
Treatment plant renewals – Kaikohe	46	46
Treatment plant renewals – Kerikeri	-	159
Water source renewals – Okaihau	-	82
Water source renewals – Paihia	54	-
Total renewals	1,534	1,359
Total capital works for Water Supply	3,965	3,707

Wastewater

New works (levels of service)

Disposal field – Kerikeri	306	-
Minor capital works	459	460
Odour control – Bush Point Road, Cable Bay	-	31
Odour control – Leslie Road, Cable Bay	-	31
Overflow improvements – Kaitaia	255	358
Pump station 1 upgrade – Paihia	150	-
Reduction of wastewater overflows Part A – Kaitaia	58	-
Resource consent – East Coast	41	41
Reticulation – Grundy Street, Rawene	-	77
Reticulation unserved properties – Rawene	102	-
Sludge management / disposal	2,040	2,044
Treatment plant implement shed – Kaeo	15	-
Treatment plant power supply – Paihia	-	396
Treatment plant upgrades – District-wide	13	13
Treatment plant upgrades – Paihia	-	3,535
Upgrades to meet resource consent – East Coast	686	687
Total new works	4,125	7,672

	LTP 2019/20 \$000s	AP 2019/20 \$000s
Renewals		
Pump station renewals – Kerikeri	82	82
Pump station renewals – Whatuwhiwhi	51	-
Resource consent renewals – East Coast	102	102
Resource consent renewals – Opononi	22	22
Reticulation renewals – Kaikohe	245	245
Reticulation renewals – Kawakawa	269	322
Scheduled renewals – District-wide	50	-
Scheduled renewals – East Coast	11	11
Scheduled renewals – Kaitaia	730	-
Scheduled renewals – Kerikeri	141	142
Scheduled renewals – Kohukohu	76	-
Scheduled renewals – Opononi	40	40
Scheduled renewals – Whangaroa	10	10
Scheduled renewals – Whatuwhiwhi	50	50
Telemetry renewals – District-wide	226	227
Treatment plant renewals – Hihi	1,417	511
Total renewals	3,524	1,766

Total capital works for Wastewater	7,649	9,437
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Stormwater

New works (levels of service)

Disposal field – Kerikeri	-	307
Improvements – Pembroke Street, Moerewa	230	230
Improvements – Reed Street, Moerewa	128	128
Minor works – District-wide	612	613
Stormwater floodgates	31	31
Stormwater lines – Robertson Street, Russell	-	22
Stormwater lines – Commerce Street, Kaitaia	343	343
Stormwater lines – Station Road, Kaikohe	612	-
Total new works	1,954	1,674

Renewals

Floodgate renewals – District-wide	51	51
Stormwater line renewals – Opononi	51	51
Total renewals	102	102

Total capital works for Stormwater	2,056	1,776
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Solid Waste Management

New works (levels of service)

Recycling station – Whangaroa	61	61
Transfer station improvements – BOI-Whangaroa	26	26
Transfer station improvements – Kaikohe-Hokianga	26	26
Transfer station improvements – Te Hiku	26	26
Total new works	138	138

	LTP 2019/20 \$000s	AP 2019/20 \$000s
Renewals		
Landfill renewals – Russell	1	1
Recycling centre renewals – Rawhiti	2	2
Transfer station renewals – Ahipara	34	-
Transfer station renewals – Awanui	40	24
Transfer station renewals – District-wide	1	1
Transfer station renewals – Houhora	61	61
Transfer station renewals – Kaikohe	76	77
Transfer station renewals – Kaitaia	62	62
Transfer station renewals – Kohukohu	13	9
Transfer station renewals – Opononi	24	24
Transfer station renewals – Panguru	39	7
Transfer station renewals – Russell	28	28
Transfer station renewals – Te Kao	21	21
Transfer station renewals – Whangae	27	27
Transfer station renewals – Whatuwhiwhi	10	10
Weighbridge renewals – Kaitaia	100	100
Total renewals	541	455

Total capital works for Solid Waste Management	679	593
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District Facilities		
New works (levels of service)		
Accessible carparks – BOI-Whangaroa	6	6
Accessible carparks – Kaikohe-Hokianga	6	6
Accessible carparks – Te Hiku	6	6
Amenity lighting – BOI-Whangaroa	17	17
Amenity lighting – Kaikohe-Hokianga	17	17
Amenity lighting – Te Hiku	17	17
Boardwalk extension – Mangonui	-	102
BOI land purchase for sportsgrounds	3,134	3,140
Carpark – Chapel Street, Russell	22	-
Centennial Park works, Kaitaia	177	178
Cross wind runway – Kaitaia Airport	110	110
Disability access improvements – Kaikohe-Hokianga	11	11
Disability access improvements – Te Hiku	11	11
Disability access – BOI-Whangaroa	28	28
Disability access – Kaikohe-Hokianga	28	28
Disability access – Te Hiku	28	28
Lindvart Park pavilion – Kaikohe	-	100
Lindvart Park pavillion – Kaikohe	100	-
Maritime facilities boat ramp parking – Rangitane	-	110
Maritime facilities – minor upgrades	45	45
Maritime facilities – Windsor Landing	-	609
Maritime facilities – Taipa	-	57
Netball court clubroom relocation – Kaitaia	-	268

	LTP 2019/20 \$000s	AP 2019/20 \$000s
Park extension – Te Hononga, Kawakawa	-	177
Squash club relocation – Kerikeri	-	100
Public toilet – i-SITE, Opononi	-	126
Public toilet – Mitimiti	-	114
Public toilet – Waitangi Boat Ramp	-	123
Public toilet – Bush Walk, Waitangi	-	92
Public toilet – Kaitaia Airport	53	-
Public toilet – Memorial Park, Kaikohe	169	169
Sportsfields and courts upgrade – Maromaku / Towai	-	222
Sportsfields – Pukenui	58	411
Streetscape upgrade – Kaikohe	55	55
Town beautification – BOI-Whangaroa	51	51
Town beautification – Kaikohe-Hokianga	51	51
Town beautification – Te Hiku	51	51
Walking track upgrades – District-wide	102	-
Total new works	4,352	6,635
Renewals		
Airport renewals – Kaitaia	141	272
Amenity lighting – BOI-Whangaroa	25	10
Amenity lighting – Kaikohe-Hokianga	3	3
Amenity lighting – Te Hiku	18	10
Bins, benches, bollards, signs and tables – BOI-Whangaroa	102	51
Bins, benches, bollards, signs and tables – Kaikohe-Hokianga	41	10
Bins, benches, bollards, signs and tables – Te Hiku	71	41
Building renewals – Taheke community centre	243	-
Carpark renewals – Commercial Street, Kawakawa	1	1
Carpark renewals – Te Hononga, Kawakawa	80	80
Cemetery renewals – Kaeo	6	-
Cemetery renewals – Kohukohu	5	-
Cemetery renewals – Russell	10	-
Civil Defence – renewals	-	37
Community building renewals – Kohukohu Library	-	2
Hall renewals – Herekino	74	-
Hall renewals – Rawene	100	-
Hall renewals – Taheke	283	283
Hall renewals – Taipa	135	-
Hall renewals – Totara North	37	-
Hall renewals – Whangaroa	-	64
Housing for Elderly – Ahipara	7	7
Housing for Elderly – Awanui	20	20
Housing for Elderly – Horeke	11	3
Housing for Elderly – Kaikohe	39	39
Housing for Elderly – Kaitaia	56	57
Housing for Elderly – Kawakawa	6	6
Housing for Elderly – Kerikeri	7	7
Housing for Elderly – Kohukohu	7	7
Housing for Elderly – Opononi	148	108

	LTP 2019/20 \$000s	AP 2019/20 \$000s
Housing for Elderly – Rawene	144	144
Housing for Elderly – Waima	4	4
Lindvart Park renewals – Kaikohe	548	-
Maritime renewals – Kerikeri	22	22
Maritime renewals – Mangonui	154	154
Maritime renewals – Omapere	-	41
Maritime renewals – Opononi	1	31
Maritime renewals – Rawene	130	130
Maritime renewals – Russell	1	-
Maritime renewals – Taipa	6	-
Maritime renewals – Totara North	43	43
Maritime renewals – Whangaroa	187	267
Parks and reserves renewals – Coopers Beach	54	-
Parks and reserves renewals – Eastern	23	-
Parks and reserves renewals – Haruru Falls	16	24
Parks and reserves renewals – Hihi	22	22
Parks and reserves renewals – Kaikohe	12	12
Parks and reserves renewals – Kaikohe-Hokianga	21	6
Parks and reserves renewals – Kaitaia	214	171
Parks and reserves renewals – Kawakawa	19	19
Parks and reserves renewals – Kerikeri	338	727
Parks and reserves renewals – Okaihau	16	16
Parks and reserves renewals – Paihia	67	67
Parks and reserves renewals – Rawene	34	34
Parks and reserves renewals – Russell	84	85
Parks and reserves renewals – Te Hiku	21	7
Parks and reserves renewals – Whangaroa	14	14
Parks and reserves minor renewals – BOI-Whangaroa	61	35
Public toilet – Centennial Park, Kaitaia	36	36
Public toilet – Hundertwasser	-	66
Public toilet – Mangamuka	27	27
Public toilet – Opito Bay	103	103
Public toilet – Opuā	20	-
Public toilet – Tapeka	4	-
Public toilet – Taupo Bay	26	26
Public toilet – Tauranga Bay	36	-
Public toilet – Te Haumi, Paihia	22	-
Public toilet – Waiotaraire Reserve, Whatuwhiwhi	25	-
Sportsfields and courts renewals – Maromaku / Towai	-	157
Swingbridge – Broadwood	-	102
Total renewals	4,230	3,711
Total capital works for District Facilities	8,582	10,346

	LTP 2019/20 \$000s	AP 2019/20 \$000s
Customer Services		
New works (levels of service)		
Kerikeri Library HVAC	-	180
Library eBooks	27	27
Library eResources	27	27
Library relocation – Te Hononga, Kawakawa	-	291
Mobile libraries	20	20
Total new works	74	545
Renewals		
Civic buildings – Kaitaia	107	-
Civil Defence – renewals	37	-
Information centre renewals – Opononi	14	14
Information centre renewals – Paihia	3	3
Library eBooks	17	17
Library relocation – Te Hononga, Kawakawa	194	105
Library technology	2	2
Old information centre renewals – Kaitaia	-	76
Pioneer House renewals – Kaitaia	-	25
Scheduled library renewals – District-wide	224	225
Scheduled renewals – Kaikohe Library	604	606
Scheduled renewals – Kaitaia Library	18	18
Scheduled renewals – Proctor Library, Kerikeri	12	-
Service centre renewals – Rawene	86	86
Total renewals	1,318	1,177
Total capital works for Customer Services	1,392	1,723
Environmental Management		
New works (levels of service)		
Dog pound – Kaikohe	-	2,093
Total new works	-	2,093
Total capital works for Environmental Management	-	2,093
Governance and Strategic Administration		
New works (levels of service)		
Asset management hardware and software	41	41
Asset Management System	179	616
Field mobility	23	23
ICT – activity based working	-	51
ICT – security	-	37
Online services	194	194
Service Centre upgrades – Kaikohe	5,000	4,000
Vehicle tracking (GPS)	183	184
Total new works	5,619	5,146

	LTP 2019/20 \$000s	AP 2019/20 \$000s
Renewals		
Audio visual / video conferencing renewals	27	27
EDRMS renewals	645	-
ICT – network renewals	-	51
Infrastructure software renewals	-	39
Office equipment renewals	80	80
Other scheduled renewals	293	294
Peripheral renewals	12	35
Pool vehicles	696	698
Server renewals	5	5
Service centre renewals – Kaikohe	218	268
Telephony renewals	53	74
Total renewals	2,029	1,572
Total capital works for Governance and Strategic Administration	7,648	6,718
Total capital works programme		63,793

Summary prospective funding impact statement

Whole of Council

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
55,541	General rates, uniform annual general charges, rates penalties	56,920	58,313
31,149	Targeted rates	33,274	31,289
9,396	Subsidies and grants for operating purposes	9,710	10,020
15,749	Fees, charges, and targeted rates for water supply	15,910	16,101
1,052	Interest & dividends from investments	1,058	1,370
977	Local authority fuel tax, fines, infringement fees and other receipts	980	1,052
113,865	Total operating funding	117,853	118,146
Applications of operating funding			
86,708	Payments to staff and suppliers	86,792	89,863
2,594	Finance costs	3,794	2,253
-	- Overheads applied	-	-
-	- Internal charges and overheads applied	-	-
-	- Other operating funding applications	-	-
89,301	Total applications of operating funds	90,586	92,117
24,563	Surplus (deficit) of operating funding	27,266	26,029
Sources of capital funding			
21,566	Subsidies and grants for capital expenditure	15,941	15,197
-	- Development, financial and other contributions	-	-
18,235	Increase (decrease) in debt	24,886	26,016
-	- Gross proceeds from sale of assets	-	-
86	Lump sum contributions	-	-
39,886	Total sources of capital funding	40,828	41,213
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
32,725	- to improve the level of service	25,223	33,618
29,754	- to replace existing assets	33,181	30,175
(4,029)	Increase (decrease) in reserves	9,690	3,449
6,000	Increase (decrease) in investments	-	-
64,449	Total applications of capital funding	68,094	67,242
(24,563)	Surplus (deficit) of capital funding	(27,266)	(26,029)
-	Funding balance	-	-



1. Ngā rori me ngā āra hikoi | Roading and Footpaths

Prospective funding impact statement

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
12,086	General rates, uniform annual general charges, rates penalties	13,193	12,491
5,548	Targeted rates	5,681	5,115
9,358	Subsidies and grants for operating purposes	9,672	9,981
689	Fees, charges, and targeted rates for water supply	689	689
2	Internal charges and overheads recovered	2	2
600	Local authority fuel tax, fines, infringement fees and other receipts	600	600
28,282	Total operating funding	29,837	28,879
Applications of operating funding			
20,576	Payments to staff and suppliers	21,839	21,887
769	Finance costs	845	766
(926)	Internal charges and overheads applied	(935)	(1,268)
-	Other operating funding applications	-	-
20,419	Total applications of operating funds	21,749	21,384
7,864	Surplus (deficit) of operating funding	8,088	7,494
Sources of capital funding			
13,155	Subsidies and grants for capital expenditure	15,941	15,197
-	Development, financial and other contributions	-	-
1,277	Increase (decrease) in debt	1,778	3,443
-	Gross proceeds from sale of assets	-	-
86	Lump sum contributions	-	-
14,517	Total sources of capital funding	17,720	18,640
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
5,207	- to improve the level of service	6,530	7,367
17,122	- to replace existing assets	19,902	20,033
51	Increase (decrease) in reserves	(624)	(1,266)
-	Increase (decrease) in investments	-	-
22,381	Total applications of capital funding	25,808	26,134
(7,864)	Surplus (deficit) of capital funding	(8,088)	(7,494)
-	Funding balance	-	-



2. Ngā wai tuku | Water Supply

Prospective funding impact statement

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
225	General rates, uniform annual general charges, rates penalties	225	225
2,662	Targeted rates	2,863	3,097
	- Subsidies and grants for operating purposes	-	-
5,789	Fees, charges, and targeted rates for water supply	5,858	5,893
	- Internal charges and overheads recovered	-	-
	- Local authority fuel tax, fines, infringement fees and other receipts	-	-
8,676	Total operating funding	8,946	9,216
Applications of operating funding			
4,524	Payments to staff and suppliers	4,540	4,836
403	Finance costs	498	409
1,337	Internal charges and overheads applied	1,356	1,388
	- Other operating funding applications	-	-
6,264	Total applications of operating funds	6,394	6,633
2,412	Surplus (deficit) of operating funding	2,552	2,582
Sources of capital funding			
1,875	Subsidies and grants for capital expenditure	-	-
	- Development, financial and other contributions	-	-
1,987	Increase (decrease) in debt	1,552	1,782
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
3,862	Total sources of capital funding	1,552	1,782
Applications of capital funding			
Capital expenditure			
	- to meet additional demand	-	-
4,435	- to improve the level of service	2,431	2,348
2,161	- to replace existing assets	1,534	1,359
(322)	Increase (decrease) in reserves	139	658
	- Increase (decrease) in investments	-	-
6,274	Total applications of capital funding	4,104	4,365
(2,412)	Surplus (deficit) of capital funding	(2,552)	(2,582)
	- Funding balance	-	-



3. Wai pakopako | Wastewater

Prospective funding impact statement

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
320	General rates, uniform annual general charges, rates penalties	320	320
11,712	Targeted rates	13,343	11,872
-	- Subsidies and grants for operating purposes	-	-
242	Fees, charges, and targeted rates for water supply	242	288
-	- Internal charges and overheads recovered	-	-
-	- Local authority fuel tax, fines, infringement fees and other receipts	-	-
12,274	Total operating funding	13,905	12,480
Applications of operating funding			
7,477	Payments to staff and suppliers	6,537	6,258
1,043	Finance costs	1,893	1,047
1,546	Internal charges and overheads applied	1,564	1,624
-	- Other operating funding applications	-	-
10,066	Total applications of operating funds	9,994	8,930
2,208	Surplus (deficit) of operating funding	3,911	3,550
Sources of capital funding			
6,536	Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
10,475	Increase (decrease) in debt	11,976	6,961
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
17,011	Total sources of capital funding	11,976	6,961
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
16,418	- to improve the level of service	4,125	7,672
4,178	- to replace existing assets	3,524	1,766
(1,377)	Increase (decrease) in reserves	8,238	1,075
-	- Increase (decrease) in investments	-	-
19,219	Total applications of capital funding	15,887	10,512
(2,208)	Surplus (deficit) of capital funding	(3,911)	(3,550)
-	Funding balance	-	-



4. Wai āwhā | Stormwater

Prospective funding impact statement

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
3,594	General rates, uniform annual general charges, rates penalties	3,704	4,531
662	Targeted rates	657	652
	- 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	-	-
4,256	Total operating funding	4,361	5,183
Applications of operating funding			
1,439	Payments to staff and suppliers	1,419	1,725
159	Finance costs	200	190
1,274	Internal charges and overheads applied	1,297	1,471
	- Other operating funding applications	-	-
2,872	Total applications of operating funds	2,916	3,387
1,383	Surplus (deficit) of operating funding	1,445	1,796
Sources of capital funding			
	- Subsidies and grants for capital expenditure	-	-
	- Development, financial and other contributions	-	-
848	Increase (decrease) in debt	1,512	1,270
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
848	Total sources of capital funding	1,512	1,270
Applications of capital funding			
Capital expenditure			
	- - to meet additional demand	-	-
1,240	- to improve the level of service	1,954	1,674
50	- to replace existing assets	102	102
941	Increase (decrease) in reserves	901	1,291
	- Increase (decrease) in investments	-	-
2,231	Total applications of capital funding	2,957	3,066
(1,383)	Surplus (deficit) of capital funding	(1,445)	(1,796)
	- Funding balance	-	-



5. Mana Whakahaere Para | Solid Waste Management

Prospective funding impact statement

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
3,508	General rates, uniform annual general charges, rates penalties	3,618	4,245
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
1,755	Fees, charges, and targeted rates for water supply	1,745	1,185
-	- Internal charges and overheads recovered	-	-
220	Local authority fuel tax, fines, infringement fees and other receipts	220	220
5,482	Total operating funding	5,583	5,649
Applications of operating funding			
4,147	Payments to staff and suppliers	4,233	4,193
105	Finance costs	100	87
604	Internal charges and overheads applied	605	611
-	- Other operating funding applications	-	-
4,856	Total applications of operating funds	4,938	4,891
626	Surplus (deficit) of operating funding	645	759
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
(180)	Increase (decrease) in debt	(193)	(193)
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
(180)	Total sources of capital funding	(193)	(193)
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
147	- to improve the level of service	138	138
246	- to replace existing assets	542	456
53	Increase (decrease) in reserves	(227)	(28)
-	- Increase (decrease) in investments	-	-
446	Total applications of capital funding	452	565
(626)	Surplus (deficit) of capital funding	(645)	(759)
-	Funding balance	-	-



6. Ngā whakaurunga o te rohe | District Facilities

Prospective funding impact statement

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
3,633	General rates, uniform annual general charges, rates penalties	3,522	4,003
10,565	Targeted rates	10,730	10,552
-	- Subsidies and grants for operating purposes	-	-
1,324	Fees, charges, and targeted rates for water supply	1,329	1,242
12	Internal charges and overheads recovered	12	11
-	- Local authority fuel tax, fines, infringement fees and other receipts	-	105
15,535	Total operating funding	15,594	15,913
Applications of operating funding			
8,499	Payments to staff and suppliers	8,307	8,599
269	Finance costs	340	268
2,630	Internal charges and overheads applied	2,645	2,868
-	- Other operating funding applications	-	-
11,398	Total applications of operating funds	11,292	11,735
4,136	Surplus (deficit) of operating funding	4,302	4,178
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
1,637	Increase (decrease) in debt	3,856	6,304
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
1,637	Total sources of capital funding	3,856	6,304
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
1,932	- to improve the level of service	4,352	6,635
2,949	- to replace existing assets	4,230	3,711
893	Increase (decrease) in reserves	(424)	137
-	- Increase (decrease) in investments	-	-
5,774	Total applications of capital funding	8,158	10,483
(4,136)	Surplus (deficit) of capital funding	(4,302)	(4,178)
-	Funding balance	-	-



7. Wāhanga āwhina tangata | Customer Services

Prospective funding impact statement

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
10,481	General rates, uniform annual general charges, rates penalties	10,497	9,998
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
506	Fees, charges, and targeted rates for water supply	513	531
-	- Internal charges and overheads recovered	-	-
24	Local authority fuel tax, fines, infringement fees and other receipts	24	26
11,012	Total operating funding	11,034	10,555
Applications of operating funding			
5,493	Payments to staff and suppliers	5,466	5,466
286	Finance costs	272	244
3,595	Internal charges and overheads applied	3,634	3,188
-	- Other operating funding applications	-	-
9,375	Total applications of operating funds	9,372	8,897
1,637	Surplus (deficit) of operating funding	1,662	1,657
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
(480)	Increase (decrease) in debt	(396)	(12)
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
(480)	Total sources of capital funding	(396)	(12)
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
42	- to improve the level of service	74	545
466	- to replace existing assets	1,318	1,177
648	Increase (decrease) in reserves	(126)	(77)
-	- Increase (decrease) in investments	-	-
1,156	Total applications of capital funding	1,266	1,646
(1,637)	Surplus (deficit) of capital funding	(1,662)	(1,657)
-	Funding balance	-	-



8. Whakahaere Taiao | Environmental Management

Prospective funding impact statement

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
8,472	General rates, uniform annual general charges, rates penalties	8,413	8,870
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
4,508	Fees, charges, and targeted rates for water supply	4,598	5,272
8	Internal charges and overheads recovered	8	7
87	Local authority fuel tax, fines, infringement fees and other receipts	89	84
13,076	Total operating funding	13,109	14,233
Applications of operating funding			
8,672	Payments to staff and suppliers	8,553	9,770
6	Finance costs	35	12
4,055	Internal charges and overheads applied	4,149	4,131
-	- Other operating funding applications	-	-
12,733	Total applications of operating funds	12,737	13,913
342	Surplus (deficit) of operating funding	372	320
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
666	Increase (decrease) in debt	(46)	2,073
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
666	Total sources of capital funding	(46)	2,073
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
678	- to improve the level of service	-	2,093
13	- to replace existing assets	-	-
317	Increase (decrease) in reserves	326	300
-	- Increase (decrease) in investments	-	-
1,009	Total applications of capital funding	326	2,393
(342)	Surplus (deficit) of capital funding	(372)	(320)
-	Funding balance	-	-



9. Rautaki me ngā kaupapa here | Strategic Planning and Policy

Prospective funding impact statement

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
6,247	General rates, uniform annual general charges, rates penalties	6,316	7,193
-	- 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	-	75
6,247	Total operating funding	6,316	7,268
Applications of operating funding			
4,792	Payments to staff and suppliers	4,832	5,735
12	Finance costs	11	10
-	- Recoveries capital internal	-	-
1,402	Internal charges and overheads applied	1,432	1,481
-	- Other operating funding applications	-	-
6,207	Total applications of operating funds	6,275	7,226
40	Surplus (deficit) of operating funding	41	42
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
(23)	Increase (decrease) in debt	(23)	(23)
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
(23)	Total sources of capital funding	(23)	(23)
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
-	- to replace existing assets	-	-
18	Increase (decrease) in reserves	19	19
-	- Increase (decrease) in investments	-	-
18	Total applications of capital funding	19	19
(40)	Surplus (deficit) of capital funding	(41)	(42)
-	Funding balance	-	-



10. Mana kāwanatanga | Governance and Strategic Administration

Prospective funding impact statement

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Sources of operational funding			
6,976	General rates, uniform annual general charges, rates penalties	7,112	6,437
-	- Targeted rates	-	-
38	Subsidies and grants for operating purposes	38	38
936	Fees, charges, and targeted rates for water supply	936	1,001
24	Internal charges and overheads recovered	24	28
1,052	Local authority fuel tax, fines, infringement fees and other receipts	1,058	1,265
9,026	Total operating funding	9,168	8,770
Applications of operating funding			
21,089	Payments to staff and suppliers	21,067	21,394
(458)	Finance costs	(400)	(780)
(15,520)	Internal charges and overheads applied	(15,746)	(15,493)
-	- Other operating funding applications	-	-
5,111	Total applications of operating funds	4,920	5,121
3,915	Surplus (deficit) of operating funding	4,248	3,649
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
2,027	Increase (decrease) in debt	4,870	4,410
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
2,027	Total sources of capital funding	4,870	4,410
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
2,626	- to improve the level of service	5,619	5,146
2,568	- to replace existing assets	2,029	1,572
(5,251)	Increase (decrease) in reserves	1,469	1,342
6,000	Increase (decrease) in investments	-	-
5,942	Total applications of capital funding	9,118	8,060
(3,915)	Surplus (deficit) of capital funding	(4,248)	(3,649)
-	Funding balance	-	-

Ngā whakahaere i raro i te mana o te kaunihera | Council controlled trading organisation

Far North Holdings Limited

Activity performance indicators

The performance measures and targets are set as part of FNHL Statement of Intent (SOI). The SOI is developed by Far North Holdings Limited in accordance with section 64(1) of the Local Government Act 2002. It represents the objectives, nature and scope of activities and performance targets by which FNHL will be measured. It covers the period from 1st July 2019 to 30 June 2022.

Levels of service

Objective	How we'll measure performance	Latest results: 2017/18	2019/20	2020/21	2021/22
Engage in successful commercial transactions	Growth in shareholder value	Achieved. Shareholders funds increased by \$2.61 million	Shareholders' funds increase by \$1.12m, after payment of dividend	Shareholders' funds increase by \$1.15m after payment of dividend	Shareholders' funds increase by \$1.125m, after payment of dividend
Effective financial management	Annual operating profit to exceed \$500,000	Operating profit before asset revaluation \$1.687 million	\$2.143 million	\$2.450 million	\$2.550 million
Provide a commercial return to FNDC	Dividend return to FNDC	Actual dividend paid \$843,000	Pay a minimum dividend of \$1.215 million for 2019/20	Pay a minimum dividend of \$1.340 million for the 2020/21	Pay minimum \$1.300 million for the 2021/22
To achieve a return on funds invested	Return on Investment (ROI) is higher than the average cost of borrowing on its commercial assets	ROI: 8.63% Average cost of borrowing: 4.53%	ROI 8.79% Average cost of borrowings 4.83%	ROI 9.18% Average cost of borrowings 4.85%	ROI 8.75% Average cost of borrowings 4.85%
Asset growth and development	Capital expenditure	\$9.103 million	\$7.086 million	\$2.015 million	\$1.000 million
Effective governance and financial control	Clean audit sign off each year from Audit NZ	Achieved	To achieve	To achieve	To achieve
	Annual board review with appointed Audit NZ representative	Not undertaken	To be held	To be held	To be held
	To remain within banking covenants	Achieved	To achieve	To achieve	To achieve
	Quarterly audit review by BDO	Achieved	To perform	To perform	To perform
	Board audit and finance committee meetings to be conducted semi-annually	14 May 2018	To be held	To be held	To be held

Council Controlled Organisation Initiatives:	How we'll measure performance	Latest results: 2017/18	2019/20	2020/21	2021/22
Ensure that the Bay of Islands Airport operates within regulatory requirements	CAA Certification	Achieved	To achieve	To achieve	To achieve

Non-financial performance objectives	How we'll measure performance	Latest results: 2017/18	2019/20	2020/21	2021/22
Enhancing the Far North as a visitors destination	Each year complete at least one customer and airline industry survey that demonstrates satisfaction levels with facilities and services at either Kerikeri or Kaitaia airports	No survey undertaken as FNHL working with Air NZ on new terminal design	85%	85%	85%
Enhancing and developing a maritime economy	Each year complete at least one marina user or maritime services customer satisfaction survey that demonstrates satisfaction levels with facilities and services available	No survey undertaken as Marina under construction	95%	95%	95%
Enhancing the Far North as a destination	Complete bi-annual customer satisfaction surveys with cruise ship industry that demonstrates satisfaction levels with Far North Holdings as security authority and provider of disembarking infrastructure	86%	85% or higher satisfaction	Only every second year	85% or higher satisfaction

**Ngā ripoata
pūtea**

**Financial
Statements**

For a full set of our accounting policies please refer to the LTP 2018-28 available on our website: www.fndc.govt.nz



Lindvart Park, Kaikohe

Annual Plan disclosure statement for year ended 30 June 2020

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

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

Benchmark	Target	Planned	Met
Rates affordability benchmarks			
Income	Rates will not exceed 90% of income	82.84%	Yes
Increase	Increase will not exceed LGCI +2.5% which equals 4.8% for this year	3.36%	Yes
Debt affordability benchmarks	Debt to not exceed 175% of revenue excluding capital income	41.0%	Yes
Balanced budget benchmark	100%	104.02%	Yes
Essential services benchmark	100%	154.16%	Yes
Debt servicing benchmark	10%	1.72%	Yes

Notes

Rates affordability benchmarks

1. For this benchmark:
 - a. Council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in Council's LTP 2018-28. The limit is that rate income must not exceed 90% of revenue; and
 - b. Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in Council's LTP 2018-28. The limit is that the increase will not be more than LGCI plus 2.5%.
2. Council meets the rates affordability benchmark if –
 - a. its planned rates income for the year equals or is less than each quantified limit on rates; and
 - b. its planned rates increases for the year equal or are less than each quantified limit on rates increases.

Debt affordability benchmark

1. For this benchmark, Council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in Council's LTP 2018-28. The limit is that debt will not be greater than 175% of revenue excluding capital revenue.
2. Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

Balanced budget benchmark

1. For this benchmark, 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. Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

Essential services benchmark

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

Debt servicing benchmark

1. For this benchmark, 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 Council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

Forecast financial statements

Prospective statement of comprehensive revenue and expense for the year ended 30 June 2020

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Revenue			
51,303	Rates - general	52,639	54,032
2,662	Rates - targeted water	2,863	3,097
28,487	Rates - targeted excluding water	30,411	28,192
2,073	Rates - penalties	2,073	2,073
15,863	Fines, fees and charges	16,026	16,213
9,358	Subsidies operational	9,672	9,981
21,566	Subsidies capital	15,941	15,197
-	Other contributions	-	-
86	Lump sum contributions	-	-
1,954	Other income	1,961	2,349
133,351	Total comprehensive revenue	131,586	131,134
Expenses			
27,596	Personnel costs	27,569	29,610
34,076	Depreciation and amortisation expense	36,216	36,153
2,594	Finance costs	3,794	2,253
56,947	Other expenses	57,015	58,044
121,212	Total operating expenses	124,594	126,062
12,139	Net operating surplus / (deficit)	6,992	5,072
Other comprehensive revenue and expenses			
Surplus / (deficit) attributable to:			
12,139	Far North District Council	6,992	5,072
Items that will not be reclassified to surplus			
36,247	Gains / (loss) on asset revaluations	41,319	44,850
48,386	Total other comprehensive revenue and expense	48,311	49,922

Depreciation in the statement of financial performance differs from the depreciation shown in the funding impact statement reconciliation as depreciation on corporate activities is allocated to the activities and forms part of the direct and indirect costs.

Prospective statement of changes in equity for the year ended 30 June 2020

LTP 2018/19 \$000s	Revised 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
1,786,080	1,764,908	Opening balance	1,834,466	1,837,646
48,386	72,738	Total comprehensive income	48,311	49,922
1,834,466	1,837,646	Closing balance	1,882,777	1,887,567

Prospective statement of financial position

as at 30 June 2020

LTP 2018/19 \$000s	Revised 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Public equity				
481,318	482,744	Other reserves	522,105	527,017
7,877	12,370	Restricted reserves	8,409	12,946
1,345,271	1,342,532	Retained earnings	1,352,262	1,347,604
1,834,466	1,837,646	Total public equity	1,882,777	1,887,567
Current assets				
23,675	25,977	Cash and cash equivalents	33,853	19,619
34,512	37,046	Trade and other receivables	35,271	37,899
-	-	Other financial assets	-	-
72	90	Inventories	72	90
58,259	63,113	Total current assets	69,196	57,607
Non-current assets				
931	1,082	Other financial assets	931	1,082
734	734	Forestry	742	742
10,984	10,554	Intangible assets	10,323	10,353
18,000	12,000	Investments in subsidiaries	18,000	18,000
-	-	Derivative financial instruments	-	-
1,853,959	1,844,722	Property, plant and equipment	1,916,807	1,915,597
1,884,608	1,869,092	Total non-current assets	1,946,803	1,945,775
1,942,867	1,932,205	Total assets	2,015,999	2,003,382
Current liabilities				
22,725	25,343	Trade and other payables	23,225	25,926
16,500	-	Borrowings	10,000	10,000
255	-	Provisions	43	255
1,329	1,216	Financial guarantee liabilities	1,329	1,216
-	-	Derivative financial instruments	-	-
2,623	2,613	Employee benefits	2,681	2,673
43,432	29,172	Total current liabilities	37,278	40,069
14,827	33,942	Working capital	31,918	17,538
Non-current liabilities				
63,610	64,700	Borrowings	94,628	74,749
-	-	Trade and other payables	-	-
839	477	Derivative financial instruments	839	477
-	-	Employee benefits	-	-
520	210	Provisions	477	520
64,969	65,387	Non-current liabilities	95,944	75,745
108,401	94,559	Total liabilities	133,222	115,814
1,834,467	1,837,646	Net assets	1,882,777	1,887,567

Prospective statement of cash flows

for the year ended 30 June 2020

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
Operating activities			
Cash was provided from:			
92,287	Rates	96,321	94,979
39,336	Other income	33,448	33,933
1,052	Interest and dividends	1,058	1,370
132,675		130,826	130,282
Cash was applied to:			
81,612	Supply of goods, services and employees	83,288	92,562
2,594	Interest paid	3,794	2,253
48	Fringe benefit tax paid	49	48
84,255		87,132	94,864
48,419	Net cash inflows / (outflows) from operating activities	43,695	35,418
Financing activities			
Cash was provided from:			
24,855	Borrowing	33,016	32,927
24,855		33,016	32,927
Cash was applied to:			
6,621	Borrowing	8,129	6,911
6,621		8,129	6,911
18,235	Net cash inflows / (outflows) from financing activities	24,887	26,016
Investing activities			
Cash was provided from:			
Cash was applied to:			
62,479	Purchase and development of property, plant and equipment	58,404	63,792
6,000	Investment in subsidiary	-	-
68,479		58,404	63,792
(68,479)	Net cash inflows / (outflows) from investing activities	(58,404)	(63,792)
(1,823)	Net increase / (decrease) in cash flows	10,177	(2,357)
Net cash position			
25,499	Cash and cash equivalents opening balance 1 July 2019	23,675	21,977
23,675	Less cash and cash equivalents closing balance 30 June 2020	33,853	19,619
(1,823)	Cash movements for the year	10,177	(2,357)

Reserve balances

	LTP 2019/20 \$000s	AP 2019/20 \$000s
Revaluation reserves		
Opening balance	478,900	480,664
Appropriations	40,787	44,273
Withdrawals	-	-
Closing balance	519,687	524,937

Fair value through equity reserve		
Opening balance	86	77
Appropriations	-	-
Withdrawals	-	-
Closing balance	86	77

Capital reserve		
Opening balance	2,697	2,697
Closing balance	2,697	2,697

Cash flow hedge reserve		
Opening balance	(365)	(694)
Appropriations	-	-
Withdrawals	-	-
Closing balance	(365)	(694)

General separate fund		
Opening balance	4,385	7,034
Appropriations	670	575
Withdrawals	(137)	-
Closing balance	4,918	7,609

Special fund		
Opening balance	4,478	4,617
Appropriations	-	-
Withdrawals	-	-
Closing balance	4,478	4,617

Amenity development fund		
Opening balance	238	239
Appropriations	-	-
Withdrawals	-	-
Closing balance	238	239

Community services fund		
Opening balance	(1,225)	481
Appropriations	-	-
Withdrawals	-	-
Closing balance	(1,225)	481

	LTP 2019/20 \$000s	AP 2019/20 \$000s
Development contributions		
Opening balance	(17,020)	(16,981)
Appropriations	-	-
Withdrawals	-	-
Closing balance	(17,020)	(16,981)

Open spaces development contributions		
Opening balance	(3,768)	(3,758)
Appropriations	-	-
Withdrawals	-	-
Closing balance	(3,768)	(3,758)

Depreciation reserve		
Opening balance	60,966	68,327
Appropriations	36,237	36,153
Withdrawals	(38,948)	(35,969)
Closing balance	58,255	68,511

Retained earnings		
Opening balance	1,300,571	1,292,160
Retained earnings generated	8,122	3,537
Withdrawals	-	-
Closing balance	1,308,693	1,295,697

Emergency event reserve		
Opening balance	4,302	2,497
Appropriations	1,580	1,636
Withdrawals	-	(217)
Closing balance	5,882	3,916

Mineral survey reserve		
Opening balance	50	50
Appropriations	-	-
Withdrawals	-	-
Closing balance	50	50

Property disposal reserve		
Opening balance	169	169
Appropriations	-	-
Withdrawals	-	-
Closing balance	169	169

Funding impact statement - rates

Legislative requirements

The Local Government Act 2002 requires that Council include a FIS in each Annual Plan. This statement in the form required by regulation must include the following information:

- the sources of funding to be used by the local authority
- the amount of funds expected to be produced from each source
- how the funds are to be applied
- the projected number of rating units within the district at the end of the preceding financial year.

Key features of this funding impact statement

There are no significant changes to the method of setting rates for the second year of the LTP 2018-28. However Council is undertaking a comprehensive review of rating methodologies and all other financial streams over the next twelve months. It is anticipated, that due to the time needed to achieve a good outcome, any proposed changes would be proposed and consulted on for the 2020/21 year.

Revenue and financing mechanisms

In addition to rating income, Council has a number of other sources of revenue including:

- fees and charges
- subsidies
- depreciation funds and other reserves
- loans and borrowings
- development and financial contributions in respect of contributions assessed in the years prior to the adoption of this plan.

Rates for 2019/20

This portion of the funding impact statement has been prepared in two parts. The first part outlines the rating methodologies and differentials which Council has used to set the rates for the 2019/20 rating year. The second part outlines the rates for the 2019/20 year.

General rate

General rates are set on the basis of land value to fund Councils' general activities. This rate is set on a differential basis as described below.

The general rate differentials are generally based on the land use as defined by Council's valuation service provider and included in the rating information database (RID). The differentials are set out in the following table. (Local Government (Rating) Act 2002, Sections 13(2) (b) and 14 and Schedule 2 Clause 1)

General rate differential categories

Differential	Basis	Description	Land use codes
General	100%	These are rating units which have a non-commercial use based on their actual use as defined by their land use code. (Note: in certain circumstances land with a commercial land use may be treated as general if the ratepayer demonstrates to Council's satisfaction that the actual use is not commercial.)	00, 01, 02, 09, 10 to 17, 19 to 29, 90, 91, 92 and 97-99 (93 - 96 may also be treated as general if the actual use of the land is not commercial)
Commercial	275%	These are rating units which have some form of commercial or industrial use or are used primarily for commercial purposes as defined by their land use codes. (Note: in certain circumstances land with a general land use code may be treated as commercial if the actual use of the entire rating unit is commercial in nature.)	03, 04, 05, 06, 07, 08, 18, 30 to 89, 93, 94, 95 and 96

Differential	Basis	Description	Land use codes
Mixed use		Mixed use may apply where two different uses take place on the rating unit and where each use would be subject to a different differential. In these circumstances Council may decide to split the rating unit in to two divisions for rating purposes and apply the appropriate differential to each part. (Local Government (Rating) Act 2002 Section 27(5))	

Council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. For more information, refer to the section 'Notes in relation to land use differentials'.

Uniform annual general charge (UAGC)

The UAGC rate is set on the basis of one charge assessed in respect of every separately used or inhabited part (SUIP) of a rating unit. This rate will be set at a level designed to ensure that the total of the UAGC and certain targeted rates set on a uniform basis do not exceed the allowable maximum of 30%. The total of the UAGC and applicable uniform targeted rates for the 2019/20 year is 20%. (Local Government (Rating) Act 2002, Section 15 and 21)

Roading rate

Council has two targeted roading rates to fund a portion of the costs of its roading activities:

- A targeted rate on the basis of a fixed amount of \$100 assessed on every SUIP to fund part of the costs of roading. (Local Government (Rating) Act 2002 Section 16 and Schedule 3 Clause 7)
- A targeted rate assessed on the basis of land value to fund 10% of the balance of the roading activity not funded by the uniform roading rate. The remaining 90% is funded from the general rate. This rate is set on a differential basis according to land use as described below. (Local Government (Rating) Act 2002 Sections 16 and 17 and Schedule 2 Clause 1 and Schedule 3 Clause 3)

Roading rate differentials are generally based on land use as defined by Council's valuation service provider and included in the RID. The differential basis is designed to ensure that the specified share of the rate is generated by each of the differential categories. The roading rate differentials are:

Roading rate differential categories

Differential	Share	Description	Land use codes
Residential	29%	Rating units which have residential land uses or are used primarily for residential purposes	09, 90, 91, 92 and 97 - 99 (93 - 96 may also be treated as residential if the actual use is residential in nature)
Lifestyle	20%	Rating units which have lifestyle land uses	02 and 20 - 29
Commercial	7%	Rating units which have some form of commercial land use or are used primarily for commercial purposes	03 - 06, 08, 30 - 39, 40 - 49, 50-59, 60-69, 80-89, (93 - 96 may also be treated as commercial if the actual use is commercial in nature)
Industrial	2%	Rating units which have some form of industrial land use or are used primarily for industrial purposes	07 and 70 - 79
Farming general	16%	Rating units which have some form of primary or farming land use or are used primarily for farming purposes other than land used for dairy or horticulture	01, 10, 12-14, 16, 19
Horticulture	1%	Rating units which have horticultural, market garden or other similar land uses	15
Dairy	7%	Rating units which have dairy land uses	11
Forestry	13%	Rating units which have forestry land uses but exclude land which is categorised under the valuer general's rules as indigenous forests or protected forests of any type	17
Mining / quarry	4%	Rating units which have mining or quarry land uses	18
Other	1%	Rating units where the defined land use is inconsistent or cannot be determined	

Council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. For more details, refer to the section 'Notes to land use differentials'.

Ward rate

A ward targeted rate is set on the basis of a fixed amount assessed on every SUIP to fund urban, recreational and other local services and activities within the three wards of the district.

The ward rate is set on a differential basis according to the ward in which the rating unit is located as described below. (Local Government (Rating) Act 2002 Sections 16 and 17 and Schedule 2 Clause 6 and Schedule 3 Clause 7)

Ward rate differential categories

Differential	Basis	Description
Te Hiku ward	29%	All rating units within the Te Hiku ward
Bay of Islands-Whangaroa ward	47%	All rating units within the Bay of Islands – Whangaroa ward
Kaikohe-Hokianga ward	24%	All rating units within the Kaikohe-Hokianga ward

Stormwater rate

This rate is to fund specific stormwater capital developments within urban communities across the district. This rate is a fixed amount per rating unit assessed differentially within the following communities – refer rating area maps. (Local Government (Rating) Act 2002 Sections 16, 17 and 18 Schedule 2 Clauses 1 and 6)

Stormwater rating areas

Ahipara	Haruru Falls	Kaikohe	Kawakawa
Awanui	Hihi	Kaimaumau	Karikeri communities
East Coast	Houhora / Pukenui	Kaitaia	Kerikeri / Waipapa
Kohukohu	Okaihau	Paihia / Te Haumi	Taupo Bay
Moerewa	Opononi / Omapere	Rawene	Tauranga Bay
Ngawha	Opuā / Okiato	Russell	Whangaroa / Kaeo

Stormwater rate differential categories

Differential	Basis	Description
General	100%	All rating units which are assessed the general rate – general differential
Commercial	200%	All rating units which are assessed the general rate – commercial differential

Paihia central business district development rate

Council has set a targeted rate on a differential basis of a fixed amount assessed on every SUIP to fund improvements to the Paihia central business area. The rated area includes rating rolls 00221, 00223, 00225 and 00227, but excludes any rating units in those rolls that were previously being charged the Kerikeri mainstreet rate – refer rating area map 4. (Local Government (Rating) Act 2002 Sections 16 and 17 Schedule 2 Clauses 1 and 6 and Schedule 3 Clause 7)

Paihia central business district development rate differential categories

Differential	Basis	Description
General	100%	All rating units which are assessed the general rate – general differential
Commercial	300%	All rating units which are assessed the general rate – commercial differential

Kaitaia business improvement district rate

This targeted rate is set to support the Kaitaia business improvement district (KBID). Council has a memorandum of understanding with the Business Association for them to undertake agreed improvement works to be funded by the targeted rate. This rate is set on the basis of land value assessed overall rating units which are assessed the general rate – commercial differential within the defined rating area within the Kaitaia Township. Refer rating area maps. (Local Government (Rating) Act 2002, Sections 16 and 17 and Schedule 3 Clause 3)

Hupara Road sealing rate (new rate in 2019/20)

This targeted rate is set to fund the partial sealing of Hupara Road at Pakaraka. This rate will be first set in the 2019/20 rating year on the basis of a fixed amount assessed on every SUIP within the defined rateable area – refer rating area maps on our website for details. (Local Government (Rating) Act 2002, Section 16 and 17, Schedule 2(6) and Schedule 3 Clause 7)

Sewerage rates

There are a number of targeted rates set to fund the provision and availability of sewerage services. These rates are designed to separately fund the costs associated with each wastewater scheme. Council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs is funded on the basis of a district-wide operating rate.

Capital rates (set on a scheme by scheme basis)

Capital differential rate: Capital rates are set on a scheme by scheme basis to fund the interest and depreciation costs associated with the provision of sewerage services to each of the District's 16 separate sewerage schemes set out below. These rates are set differentially on the basis of the provision or availability of service as set out below. (Local Government (Rating) Act 2002, Section 16, 17 and 18 and Schedules 2 Clause 5 and Schedule 3 Clause 7)

Sewerage schemes

Ahipara	Kaikohe	Kohukohu	Rawene
East Coast	Kaitaia and Awanui	Opononi	Russell
Hihi	Kawakawa	Paihia	Whangaroa
Kaeo	Kerikeri	Rangiputa	Whatuwhiwhi

Sewerage capital rate differential categories

Differential	Basis	Description
Connected	100%	Per SUIP connected, either directly or indirectly, to any of the District's public reticulated wastewater disposal systems
Availability	100%	Per rating unit that is capable of being connected to a public reticulated wastewater disposal system, but is not so connected ¹

Additional pan rate: In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the rating unit after the first two per SUIP set at 60% of the differential rate value. (Local Government (Rating) Act 2002, Section 16 and 17, Schedule 2 Clauses 1 and 5, Schedule 3 Clauses 7 and 12)²

Operating rates (set on a District-wide basis)

Operating rate: The operating targeted rate is to fund the operating costs associated with the provision of sewerage services. This rate is set on the basis of a fixed amount on every SUIP that is connected, either directly or indirectly, to a public reticulated wastewater disposal system. (Local Government (Rating) Act 2002, Section 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clause 7)

Additional pan rate: In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the rating unit after the first two per SUIP set at 60% of the differential rate value. (Local Government (Rating) Act 2002, Section 16 and 17, Schedule 2 Clauses 1 and 5, Schedule 3 Clauses 7 and 12)

Notes:

For the sake of clarity, SUIPS which are connected to any of the district's sewerage schemes will be assessed for both the capital and operating rates.

Rating units that are outside of one of the defined sewerage schemes and that are neither connected to, nor capable of connection to a public reticulated sewerage system will not be liable for these rates.

¹ Capable of connection means that rating unit is not connected to a public reticulated sewage disposal system but is within 30 metres of the reticulation, within an area serviced by a sewerage scheme and Council will allow the rating unit to connect.

² In terms of the Local Government (Rating) Act 2002 a rating unit used primarily as a residence for one household will be treated as having only one pan.

Water rates

There are a number of targeted rates set to fund the provision and availability of water supplies. These rates are designed to separately fund the costs associated with each water supply scheme. Council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs will be funded on the basis of a district wide operating rate.

Capital rates (set on a scheme by scheme basis)

Differential rate: A series of separate differential targeted rates is set to fund the capital costs associated with the provision of water supplies to each of the district's eight separate water supply schemes set out below. These rates are set differentially on the basis of the provision or availability of service. (Local Government (Rating) Act 2002, Sections 16, 17 and 18 and Schedule 2 Clause 5 and Schedule 3 Clauses 7 and 9)

Water schemes

Kaikohe	Kawakawa	Okaihau	Paihia
Kaitaia	Kerikeri	Omapere / Opononi	Rawene

Water capital rate differential categories

Differential	Basis	Description
Connected	100%	Per SUIP that is connected, either directly or indirectly, to any of the Districts public reticulated water supply systems.
Non-Potable	60%	Per SUIP connected to the Rawene water scheme, receiving non-potable water.
Availability	100%	Per rating unit that is capable of being connected to a public reticulated water supply system, but is not so connected ³

Operating rates (set on a District-wide basis)

Operating rate: This is a targeted rate set for water supply based on the volume of water supplied. This rate will be assessed per cubic metre of water supplied as recorded by a water meter. Different rates are set depending on whether the supply is potable or non-potable water. (Local Government (Rating) Act 2002, Section 19)

Non-metered rate: The targeted rate is set for a water supply to every SUIP which is supplied with water other than through a water meter. This rate will be based on a flat amount equivalent to the supply of 250 cubic metres of water per annum. Different rates are set depending on whether the supply is potable or non-potable water. (Local Government (Rating) Act 2002, Sections 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clauses 8 and 9)

Notes:

For the sake of clarity, SUIPS which are connected to any of the district's water supply schemes will be assessed both the capital and operating rates.

Rating units that are outside of one of the defined water supply schemes and that are neither connected to, nor capable of connection to a public reticulated water supply system, will not be liable for these rates.

Land drainage rates

There are four land drainage rating areas in the District all located in the northern part of the Te Hiku ward.

Kaitaia drainage area

A targeted rate is set to fund land drainage in the Kaitaia drainage area to be assessed on the basis of a uniform rate per hectare of land area within each rating unit located within the drainage rating area. Refer rating area maps on our website for details of the rating area. (Local Government (Rating) Act 2002, Sections 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clause 5)

³ Capable of connection means that rating unit is not connected to a public reticulated water supply system but is within 100 metres of the reticulation, within an area serviced by a water scheme and Council will allow the rating unit to connect.

Kaikino drainage area

A targeted rate is set to fund land drainage in the Kaikino drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit – refer rating area maps on our website for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below. (Local Government (Rating) Act 2002 Sections 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clause 5)

Motutangi drainage area

A targeted rate is set to fund land drainage in the Motutangi drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit – refer rating area maps on our website for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below. (Local Government (Rating) Act 2002 Sections 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clause 5)

Waiharara drainage area

A targeted rate is set to fund land drainage in the Waiharara drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit – refer rating area maps on our website for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below. (Local Government (Rating) Act 2002 Sections 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clause 5)

Drainage rate differential for Kaikino, Motutangi and Waiharara drainage areas

Differential	Basis	Description
Differential area A	100%	All rating units or parts of rating units located within the defined Differential rating area A
Differential area B	50%	All rating units or parts of rating units located within the defined Differential rating area B
Differential area C	17%	All rating units or parts of rating units located within the defined Differential rating area C

BOI Recreation Centre rate

The BOI Recreational Centre rate assists in funding an operational grant to support the BOI Recreation Centre. This rate is assessed on the basis of a fixed amount on every SUIP within the area contained within rating rolls 400 to 499 – refer rating area maps for details of the rating area. (Local Government (Rating) Act 2002, Section 16 and Schedule 3 Clause 7)

Notes in relation to land use differentials

Notwithstanding the above, Council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code.

Council also reserves the right to apply a different differential to any SUIP if it can be demonstrated, to its satisfaction, that the actual use of that part differs from that described by the current land use code for the entire rating unit.

For Council to be able to apply two or more differentials to a single rating unit the area of the land that is used for each purpose must be capable of clear definition and separate valuation.

In some instances there may be two or more different uses taking place on the rating unit but it is not possible or practical to define the areas separately. In those instances, the differential category will be based on the 'highest and best use' applied by the Council's valuation service provider and the rates are set accordingly.

- Where the area of the land used for the different purpose is only minimal or cannot be separately defined, Council reserves the right not to assess that part using a different differential.

In every instance where Council proposes to change the differential on a rating unit from one category to another category it will advise the owner concerned and give them the opportunity to lodge an objection to that proposal.

- Where any rating unit or separately used or inhabited part of a rating unit would normally be subject to a commercial differential but complies with one or more of the exceptions set out below, that rating unit will be subject to the general rate general differential.

- Where the rating unit or part thereof is in receipt of a remission of rates pursuant to a policy adopted by Council and is not used for private pecuniary profit and is not subject to a licence for the sale of liquor.
- Where the rating unit is used solely for the purposes of providing private rental accommodation. This exclusion does not include properties such as hotels, motels or other forms of visitor accommodation except for bed and breakfast establishments, home or farm stay operations or similar accommodation providers where less than six bedrooms are provided for guest accommodation. Such properties will however, be subject to any additional sewerage charges where additional toilets are provided for guest use, for example ensuite facilities.

Schedule of rates for 2019/20

Set out in the following tables are the indicative rates for the 2019/20 rating years. For comparison purposes the rates for the 2018/19 rating year are also shown. Please note all rates include GST.

Rates	Basis of Assessment	Differential Matter*	Rates 2019/20		Rates 2018/19 (GST inc)
			Rate (GST inc)	Total Rate	
General rates					
Uniform Annual General Charge	Per SUIP ¹	-	\$450.00	\$17,115,525	\$450.00
General differential	Per \$ of land value	1	\$0.0056044	\$42,088,594	\$0.0052569
Commercial differential	Per \$ of land value	1	\$0.0154121	\$5,473,859	\$0.0144565
Targeted ward services rate					
BOI - Whangaroa ward differential	Per SUIP	6	\$341.60	\$5,834,528	\$365.60
Te Hiku ward differential	Per SUIP	6	\$285.50	\$3,610,148	\$308.80
Kaikohe - Hokianga ward differential	Per SUIP	6	\$369.70	\$3,072,392	\$378.00
Targeted roading rates					
Uniform roading rate	Per SUIP	-	\$100.00	\$3,803,450	\$100.00
Roading differential rate					
Residential	Per \$ of land value	1	\$0.0001474	\$445,569	\$0.0001430
Lifestyle	Per \$ of land value	1	\$0.0001483	\$307,289	\$0.0001436
Farming general	Per \$ of land value	1	\$0.0001466	\$245,831	\$0.0001426
Horticulture	Per \$ of land value	1	\$0.0001382	\$15,364	\$0.0001346
Dairy	Per \$ of land value	1	\$0.0002292	\$107,551	\$0.0002167
Forestry	Per \$ of land value	1	\$0.0020986	\$199,738	\$0.0020196
Commercial	Per \$ of land value	1	\$0.0003737	\$107,551	\$0.0003585
Industrial	Per \$ of land value	1	\$0.0004779	\$30,729	\$0.0004596
Mining / Quarry	Per \$ of land value	1	\$0.0111468	\$61,458	\$0.0109514
Other	Per \$ of land value	1	\$0.0002501	\$15,364	\$0.0002439
Stormwater targeted rates					
General differential	Per rating unit	1	\$35.78	\$500,831	\$35.78
Commercial differential	Per rating unit	1	\$71.56	\$107,268	\$71.56
Targeted development rates					
Paihia CBD development rate					
General differential	Per SUIP	1	\$18.00	\$36,801	\$18.00
Commercial differential	Per SUIP	1	\$56.00	\$19,936	\$56.00
Kaitaia BID rate	Per \$ of land value	-	\$0.0015641	\$57,500	\$0.0015264
BOI recreation centre rate					
Uniform targeted rate	Per SUIP	-	\$5.00	\$24,615	\$5.00
Private roading rates					
Hupara Road sealing					
Uniform rate	Per SUIP	-	\$661.73	\$23,822	\$0.00

Rates	Basis of Assessment	Differential Matter*	Rates 2019/20		Rates 2018/19 (GST inc)
			Rate (GST inc)	Total Rate	
Sewerage targeted rates					
Sewerage Capital Rates					
Ahipara					
Ahipara connected	Per SUIP	5	\$289.12	\$150,053	\$284.95
Ahipara availability	Per rating unit	5	\$289.12	\$45,681	\$284.95
Ahipara additional pans	Per sub pan ²	-	\$173.47	\$7,633	\$170.97
East Coast					
East Coast connected	Per SUIP	5	\$248.68	\$362,824	\$241.84
East Coast availability	Per rating unit	5	\$248.68	\$118,869	\$241.84
East Coast additional pans	Per sub pan	-	\$149.21	\$17,756	\$145.10
Hihi					
Hihi connected	Per SUIP	5	\$596.01	\$94,170	\$599.89
Hihi availability	Per rating unit	5	\$596.01	\$16,092	\$599.89
Hihi additional pans	Per sub pan	-	\$357.61	\$2,503	\$359.93
Kaeo					
Kaeo connected	Per SUIP	5	\$732.40	\$125,973	\$701.23
Kaeo availability	Per rating unit	5	\$732.40	\$13,183	\$701.23
Kaeo additional pans	Per sub pan	-	\$439.44	\$36,913	\$420.74
Kaikohe					
Kaikohe connected	Per SUIP	5	\$232.21	\$390,577	\$192.87
Kaikohe availability	Per rating unit	5	\$232.21	\$18,809	\$192.87
Kaikohe additional pans	Per sub pan	-	\$139.33	\$107,841	\$115.72
Kaitaia and Awanui					
Kaitaia and Awanui connected	Per SUIP	5	\$268.16	\$696,412	\$255.66
Kaitaia and Awanui availability	Per rating unit	5	\$268.16	\$26,548	\$255.66
Kaitaia and Awanui additional pans	Per sub pan	-	\$160.90	\$121,801	\$153.40
Kawakawa					
Kawakawa connected	Per SUIP	5	\$514.86	\$294,500	\$520.10
Kawakawa availability	Per rating unit	5	\$514.86	\$4,634	\$520.10
Kawakawa additional pans	Per sub pan	-	\$308.92	\$49,118	\$312.06
Kerikeri					
Kerikeri connected	Per SUIP	5	\$395.22	\$499,953	\$443.46
Kerikeri availability	Per rating unit	5	\$395.22	\$30,827	\$443.46
Kerikeri additional pans	Per sub pan	-	\$237.13	\$95,089	\$266.08
Kohukohu					
Kohukohu connected	Per SUIP	5	\$632.39	\$54,386	\$693.04
Kohukohu availability	Per rating unit	5	\$632.39	\$5,692	\$693.04
Kohukohu additional pans	Per sub pan	-	\$379.43	\$6,071	\$415.82
Opononi					
Opononi connected	Per SUIP	5	\$310.33	\$120,098	\$305.32
Opononi availability	Per rating unit	5	\$310.33	\$36,309	\$305.32
Opononi additional pans	Per sub pan	-	\$186.20	\$21,041	\$183.19
Paihia					
Paihia connected	Per SUIP	5	\$346.67	\$710,674	\$362.06
Paihia availability	Per rating unit	5	\$346.67	\$69,334	\$362.06
Paihia additional pans	Per sub pan	-	\$208.00	\$252,720	\$217.24

Rates	Basis of Assessment	Differential Matter*	Rates 2019/20		Rates 2018/19 (GST inc)
			Rate (GST inc)	Total Rate	
Rangiputa					
Rangiputa connected	Per SUIP	5	\$350.76	\$36,830	\$344.82
Rangiputa availability	Per rating unit	5	\$350.76	\$5,612	\$344.82
Rangiputa additional pans	Per sub pan	-	\$210.46	\$842	\$206.89
Rawene					
Rawene connected	Per SUIP	5	\$567.14	\$134,979	\$358.11
Rawene availability	Per rating unit	5	\$567.14	\$16,447	\$358.11
Rawene additional pans	Per sub pan	-	\$340.28	\$16,333	\$214.87
Russell					
Russell connected	Per SUIP	5	\$539.65	\$303,282	\$496.39
Russell availability	Per rating unit	5	\$539.65	\$84,185	\$496.39
Russell additional pans	Per sub pan	-	\$323.79	\$48,569	\$297.83
Whangaroa					
Whangaroa connected	Per SUIP	5	\$686.80	\$10,302	\$695.02
Whangaroa availability	Per rating unit	5	\$686.80	\$3,434	\$695.02
Whangaroa additional pans	Per sub pan	-	\$412.08	\$4,533	\$417.01
Whatuhiwhi					
Whatuhiwhi connected	Per SUIP	5	\$324.35	\$235,478	\$351.15
Whatuhiwhi availability	Per rating unit	5	\$324.35	\$138,822	\$351.15
Whatuhiwhi additional pans	Per sub pan	-	\$194.61	\$3,503	\$210.69
Sewerage operating rate					
Connected rate (All schemes)	Per SUIP	-	\$535.70	\$6,746,133	\$542.22
Subsequent pan rate (All schemes)	Per sub pan	-	\$321.42	\$1,259,978	\$325.33
Water targeted rates					
Water capital rates					
Kaikohe					
Kaikohe connected	Per SUIP	5	\$284.28	\$533,878	\$280.53
Kaikohe availability	Per rating unit	5	\$284.28	\$24,164	\$280.53
Kaitaia					
Kaitaia connected	Per SUIP	5	\$281.70	\$722,279	\$268.01
Kaitaia availability	Per rating unit	5	\$281.70	\$23,945	\$268.01
Kawakawa					
Kawakawa connected	Per SUIP	5	\$370.92	\$430,267	\$325.41
Kawakawa availability	Per rating unit	5	\$370.92	\$11,869	\$325.41
Kerikeri					
Kerikeri connected	Per SUIP	5	\$169.98	\$443,138	\$160.43
Kerikeri availability	Per rating unit	5	\$169.98	\$22,097	\$160.43
Okaihau					
Okaihau connected	Per SUIP	5	\$352.18	\$61,632	\$356.80
Okaihau availability	Per rating unit	5	\$352.18	\$2,817	\$356.80
Omapere / Opononi					
Omapere / Opononi connected	Per SUIP	5	\$660.28	\$261,471	\$667.81
Omapere / Opononi availability	Per rating unit	5	\$660.28	\$63,387	\$667.81
Paihia					
Paihia connected	Per SUIP	5	\$229.46	\$485,767	\$219.71
Paihia availability	Per rating unit	5	\$229.46	\$18,816	\$219.71

Rates	Basis of Assessment	Differential Matter*	Rates 2019/20		Rates 2018/19 (GST inc)
			Rate (GST inc)	Total Rate	
Rawene					
Rawene connected	Per SUIP	5	\$507.31	\$139,510	\$375.42
Rawene 60% non-potable	Per SUIP	5	\$304.39	\$11,871	\$225.25
Rawene availability	Per rating unit	5	\$507.31	\$11,161	\$375.42
Water operating rates					
Water by meter rates					
Potable water	Per M3	-	\$2.94	\$6,695,920	\$2.80
Non-potable water	Per M3	-	\$1.91	\$1,912	\$1.82
Non-metered rates					
Non-metered potable rate	Per SUIP	-	\$1,010.83	\$63,682	\$960.66
Non-metered non-potable rate	Per SUIP	-	\$753.47	\$3,014	\$715.66
Drainage targeted rates					
Kaitaia drainage area	Per Ha of land area		\$8.51	\$80,500	\$8.67
Kaikino drainage area					
Kaikino A	Per Ha of land area	6	\$13.19	\$4,967	\$11.72
Kaikino B	Per Ha of land area	6	\$6.60	\$2,477	\$5.86
Kaikino C	Per Ha of land area	6	\$2.20	\$2,906	\$1.96
Motutangi drainage area					
Motutangi A	Per Ha of land area	6	\$42.97	\$18,522	\$58.13
Motutangi B	Per Ha of land area	6	\$21.48	\$10,416	\$29.07
Motutangi C	Per Ha of land area	6	\$7.18	\$10,161	\$9.71
Waiharara drainage area					
Waiharara A	Per Ha of land area	6	\$18.54	\$2,658	\$18.54
Waiharara B	Per Ha of land area	6	\$9.27	\$7,203	\$9.27
Waiharara C	Per Ha of land area	6	\$3.10	\$1,639	\$3.10

* Differential Matters

- 1 Land use
- 5 Provision or availability of a service
- 6 Location of the rating unit

Notes

- ¹ Per SUIP - Separately Used or Inhabited part of a Rating Unit
 - ² Per sub pan - Per subsequent pan
- All rates are GST inclusive

Residential rates by ward and community

	Land values	General rates	UAGC	Road UAGC	Road Roding Rate	Ward rate	Stormwater	Other	Wastewater connected	Water if connected (excluding usage)	2019/20	2018/19
Bay of Islands - Whangaroa												
Kaeo	\$75,184	\$421	\$450	\$100	\$11	\$342	\$36	-	\$1,268	-	\$2,628	\$2,601
Kawakawa	\$41,918	\$235	\$450	\$100	\$6	\$342	\$36	\$5	\$1,051	\$371	\$2,595	\$2,570
Moerewa	\$17,618	\$99	\$450	\$100	\$3	\$342	\$36	\$5	\$1,051	\$371	\$2,455	\$2,439
Kerikeri	\$193,725	\$1,086	\$450	\$100	\$29	\$342	\$36	-	\$931	\$170	\$3,143	\$3,144
Okaihau	\$71,577	\$401	\$450	\$100	\$11	\$342	\$36	-	-	\$352	\$1,691	\$1,695
Paihia	\$192,011	\$1,076	\$450	\$100	\$28	\$342	\$36	\$18	\$882	\$229	\$3,162	\$3,130
Russell	\$377,364	\$2,115	\$450	\$100	\$56	\$342	\$36	-	\$1,075	-	\$4,173	\$4,028
Whangaroa	\$188,101	\$1,054	\$450	\$100	\$28	\$342	\$36	-	\$1,223	-	\$3,232	\$3,204
Kaikohe - Hokianga												
Kaikohe	\$40,111	\$225	\$450	\$100	\$6	\$370	\$36	-	\$768	\$284	\$2,238	\$2,196
Kohukohu	\$94,713	\$531	\$450	\$100	\$14	\$370	\$36	-	\$1,168	-	\$2,668	\$2,710
Opononi / Omapere	\$126,417	\$708	\$450	\$100	\$19	\$370	\$36	-	\$846	\$660	\$3,189	\$3,162
Rawene	\$75,632	\$424	\$450	\$100	\$11	\$370	\$36	-	\$1,103	\$507	\$3,001	\$2,648
Te Hiku												
Ahipara	\$142,931	\$801	\$450	\$100	\$21	\$286	\$36	-	\$825	-	\$2,518	\$2,494
Kaitaia / Awanui	\$38,126	\$214	\$450	\$100	\$6	\$286	\$36	-	\$804	\$282	\$2,176	\$2,166
East Coast	\$169,649	\$951	\$450	\$100	\$25	\$286	\$36	-	\$784	-	\$2,631	\$2,595
Hihi	\$135,826	\$761	\$450	\$100	\$20	\$286	\$36	-	\$1,132	-	\$2,784	\$2,770
Rangiputa	\$143,443	\$804	\$450	\$100	\$21	\$286	\$36	-	\$886	-	\$2,583	\$2,556
Whatuwhiwhi	\$143,443	\$804	\$450	\$100	\$21	\$286	\$36	-	\$860	-	\$2,556	\$2,563

Projected number of rating units

Local Government Act 2002 Schedule 10 Clause 20A requires Council to state the projected number of rating units within the district or region of the local authority at the end of the preceding financial year.

Council is projecting 38,217 rating units at 30 June 2019.

The projected total values at 30 June 2019:

- Land Value: \$8,147,176,150
- Capital Value of: \$15,982,728,600

Definition of a separately used or inhabited part (SUIP) of a rating unit

Where rates are calculated on each separately used or inhabited part of a rating unit, the following definitions will apply:

- any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement
- any part or parts of a rating unit that is used or occupied by the ratepayer for more than one single use.

The following are considered to be separately used parts of a rating unit:

- individual flats or apartments
- separately leased commercial areas which are leased on a rating unit basis
- vacant rating units
- single rating units which contain multiple uses such as a shop with a dwelling
- a residential building or part of a residential building that is used, or can be used as an independent residence. An independent residence is defined as having a separate entrance, separate cooking facilities, e.g. cooking stove, range, kitchen sink etc. together with living and toilet / bathroom facilities.

The following are not considered to be separately used or inhabited parts of a rating unit:

- a residential sleep-out or granny flat that does not meet the definition of an independent residence
- a hotel room or a motel room with or without kitchen facilities
- individual offices or premises of business partners.

Postponement charges

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

- Application fee: \$50.00
- Administration fee: \$50.00 per year
- Financing fee on all postponements: Currently set at 4.75% pa but may vary to match Council's average cost of funds.

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

Payment of rates

With the exception of water by meter charges, Council will charge the rates for the 2019/20 rating year by way of four equal instalments. Each instalment must be paid on or before the due dates set out below. Any rates paid after the due date will become liable for penalties.

Rate instalment dates

Instalment	Due date	Penalty date
One	20 August 2019	27 August 2019
Two	20 November 2019	27 November 2019
Three	20 February 2020	27 February 2020
Four	20 May 2020	27 May 2020

Water by meter

Water meters are read on a six-month cycle and are payable on the 20th of the month following the issue of the invoice as follows:

Scheme	1st invoice	Due date	Penalty date	2nd invoice	Due date	Penalty date
Kaikohe	Nov 2019	20/12/2019	06/01/2020	May 2020	22/06/2020	29/06/2020
Kaitaia	Aug 2019	20/09/2019	27/09/2019	Feb 2020	20/03/2020	27/03/2020
Kawakawa	July 2019	22/08/2019	29/08/2019	Jan 2020	20/02/2020	27/02/2020
Kerikeri	Sep 2019	21/10/2019	28/10/2019	Mar 2020	22/04/2020	29/04/2020
Okaihau	July 2019	22/08/2019	29/08/2019	Jan 2020	20/02/2020	27/02/2020
Omapere / Opononi	July 2019	22/08/2019	29/08/2019	Jan 2020	20/02/2020	27/02/2020
Paihia	Oct 2019	21/11/2019	28/11/2019	Apr 2020	20/05/2020	27/05/2020
Rawene	July 2019	22/08/2019	29/08/2019	Jan 2020	20/02/2020	27/02/2020

Penalties on rates

Sections 57 and 58 of the Local Government (Rating) Act 2002 empower councils to charge penalties on the late payment of rates. Pursuant to sections 57 and 58 of the Act, Council will impose the following penalties:

- A ten percent (10%) penalty on any portion of each instalment of rates assessed in the 2019/20 financial year that is not paid on or by the due date for payment, as listed above.

Penalties on water by meter rates

A ten percent (10%) penalty on any portion of the rate assessed for the supply of water, as separately invoiced, that is not paid on or by the due date for payment as set out on the invoice. This penalty will be added on the 27th day of the month in which the invoice was due.

For rating area maps please see our website: www.fndc.govt.nz keyword: rating

Mōhiohio

Whānui



General

Information



Rāranga kupu | Glossary

Activity

A good or service provided by or on behalf of local authority.

Activity Management Plans (AMPS)

AMPs cover all aspects of managing an asset. They include policy, financial forecasting and engineering requirements for all major activities. They ensure that the required level of services is maintained over the long-term by helping Council anticipate and plan for future needs and renewals.

Allocated costs

Allocation of costs by support departments to other Council departments for services provided. They reflect the true cost of the provision of goods and services.

Annual Plan

A plan produced by Council every year that sets out what it plans to do for the following year and into the future, how much it will cost and how Council plans to fund it. Every third year it is part of the LTP (Long Term Plan).

Annual Report

A document that Council prepares each year, which provides the public with information on the performance of the local authority during the past year, both in financial and non-financial terms.

Appropriation

Money that has been set aside from or brought into an operating revenue account.

Assets

Assets are available resources owned by Council. Non-current assets are assets that have a useful life of more than one year, such as roads, parks, footpaths and buildings.

AWPT

Abbreviation for Area Wide Pavement Treatment Programme. AWPT is a NZTA subsidised programme of renewal of pavements including overlays and chemical stabilisation. It should not be confused with Council's road sealing programme.

BERL

Business and Economic Research Ltd. This is the name of the index councils use for inflation figures across all areas like roading, water and stormwater. These all have different inflation rates.

Capital Value (CV)

The value of land plus any additions like buildings, driveways and fences.

Capital expenditure (CAPEX)

Capital expenditure is additions, improvements or renewals to fixed assets that have or will be built or purchased by Council, where the benefit will be reflected over more than one financial year.

CBEC

Abbreviation for Community Business and Environment Centre.

Community

The people of the area covered by Council.

Community Board

A local elected board within a community to advise a district council on issues affecting the community and to carry out functions delegated to it by Council.

Community Development (CD)

Is a broad term applied to the practices and disciplines of involving local people in the economic and social progress of our communities. Community development seeks to provide individuals and groups of people with the skills they need to effect change in their own communities. These skills are often created by forming and supporting interest groups working for an agreed common agenda.

Community outcomes

The future that a community wants to achieve. These outcomes set the direction for Council plans and help in the coordination of activities.

Constituency

An electoral area within district boundaries.

Council Controlled Organisation (CCO)

An organisation in which a Council has 50% or more of the voting rights.

Council Controlled Trade Organisation (CCTO)

As for a CCO but with the intention of making a profit.

Council

A territorial authority, being an elected group of people that by democratic process have the mandate of the community they represent to make decisions and provide local governance. In the context of this document, 'Council' refers to the Far North District Council, while 'council' refers to territorial authorities generally.

Development contributions

A mechanism provided under the Local Government Act 2002 to fund capital expenditure needed to meet extra demand placed on utilities by development and is met by the developer / subdivider.

Depreciation

The loss in value of an asset over time. This is an accounting device to ensure that an appropriate amount of capital expenditure is allocated as an expense each year and matched against the income of Council (including rates) in the statement of financial performance.

Deighton Total Infrastructure Management System (dTIMS)

A decision support tool used by managers to plan, analyse and select maintenance and rehabilitation activities in the life-cycle of their infrastructure assets.

Far North Holdings Limited (FNHL)

A Council Controlled Trading Organisation in which the Far North District Council is the major shareholder. FNHL manages fixed and non-commercial assets including maritime facilities and assets.

Fees and Charges

Fees and Charges are charges for a Council service that must be met by the user of the service (e.g. entrance fees to swimming pools, fees for dumping waste at transfer station etc).

FNDC

Abbreviation for Far North District Council.

FRAs

Abbreviation for Forward Rate Agreements.

Infrastructure

The systems that help a district function such as roads, public water supply, refuse and effluent disposal.

Internal recoveries

Recovery of costs by support departments from other Council departments.

ISDA

Abbreviation for International Swaps and Derivatives Agreement.

Land Value (LV)

The probable price that would be paid for the bare land at the date of valuation. The value includes development work such as drainage, excavating, filling, levelling, retaining walls, clearing, building up fertility and flood protection.

Levels of service (LOS)

A measure of a service that Council delivers e.g. a number of sportsfields available for use, library opening hours, water quality etc.

LGA

Local Government Act (2002). The purpose of the LGA is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides the general framework and powers under which New Zealand's 78 local authorities – regional, district and city councils – operate.

LGCI

Local Government Cost Index. A BERL measure of the cost of business for a local authority.

Liabilities

Amounts that the organisation owes. Non-current liabilities are amounts that are not due to be paid within the next year.

Loan funds

This is money used by Council that it has obtained by raising a loan.

Local Government Statement

A collection of information prepared under Section 40 of the Local Government Act 2002 that includes information about the ways in which a local authority engages with its community, how it makes decisions, and the ways in which citizens can influence those processes.

Long Term Plan (LTP)

Our 10-year plan adopted every three years that sets out the planned activities, budgets and service provision of Council.

NZTA

New Zealand Transport Agency. NZTA is a Crown entity established under the Land Transport Management Act 2003. The objective of the Agency is to undertake its functions in a way that contributes to an affordable, integrated, safe, responsive and sustainable land transport system. Each year the NZ Transport Agency funds innovative and relevant research that contributes to this objective.

New Zealand Transport Strategy

Government's vision for transport for an affordable, integrated, safe, responsive and sustainable transport system.

NZ GAAP

New Zealand Generally Accepted Accounting Practices.

Operating expenditure

Spending for the normal day to day services of Council. This also includes depreciation, interest on loans, and allocated costs.

Performance indicators

Performance indicators are used by Council to measure how well services are performing. They enable targets to be set for service improvement and comparisons of performance over time with other organisations.

Private benefit

This occurs when individuals who benefit from a service can be clearly identified and therefore charged for that service. It applies to user charges, application fees, purchase price and water by meter, although there are exceptions to the rule.

Public benefit

This relates to spending which benefits the community in general and for which no individual beneficiaries can be clearly identified.

Rates

Money that property owners pay to the District and Regional Council for the provision of assets and services.

Rating Information Database (RID)

A Council database that provides rating and valuation information about any property in the Far North District, using either the property's physical address or valuation roll number.

Regional Council

A Council that represents a regional community, manages natural resources and deals with issues that affect the environment. Our Regional Council is the Northland Regional Council (NRC).

Renewal expenditure

This is spending that replaces deteriorating assets with new assets that have the same service potential as the originals.

Reserve contribution

A contribution made either in money or land (at Council's discretion) to the District's reserves, payable for any subdivision in which the number of lots is increased, or for any significant development of land.

Resource Consent

Special permission from Council for an activity related to land.

Restricted assets

Assets that cannot be disposed of because of legal or other restrictions and that provide benefit or service to the community. They include reserves vested under the Reserves Act 1977, endowments and property held in Trust for specific purposes.

Reticulation

When water is supplied from a main source and distributed within a defined area, for a cost. Also a means of wastewater disposal where sewage is discharged to a main source where it is treated for disposal.

Revenue and financing policy

This is a statement about who should pay for the services provided by Council. The policy outlines who will benefit from each activity and who should pay for it, taking into account fairness and what is practical.

RFS

Request for Service. This is Council's system for tracking all public requests such as maintenance requests, questions or complaints.

Service levels

Defined service parameters or requirements for a particular activity or service against which service performance may be measured.

Significance

The degree of importance of an issue, proposal, decision or matter, as assessed by the authority, in terms of its likely impact on and likely consequences for:

- The current and future well-being of the District or Region
- Any persons who are likely to be particularly affected by, or interested in, the issue, proposal, decision, or matter
- The capacity of Council to perform its role and the financial and other costs of doing so.

Special Consultative Procedure (SCP)

A formal consultation process defined in legislation, setting out a series of steps that must be followed when councils consult on particularly types of decisions.

Special funds / Reserve funds

Money set aside for a specific purpose. Some uses are legally restricted and others created by Council.

Stormwater Catchment Management Plans

SCMPs are designed for the sustainable management of stormwater runoff within a defined catchment utilising piped networks and overland flows giving consideration to current and future development, climate change, system capacity and condition, water quality, financial affordability and the environment.

Sustainability

Sustainability focuses on improving the quality of life for all people without increasing the use of natural resources beyond the capacity of the environment to supply them indefinitely. Sustainable activities utilise resources and build capacity in a way that ensures the activity can be safely maintained over time.

Sustainable development

Sustainable Development has many definitions. Most interpretations share the fundamental idea that it is development that maintains or enhances economic opportunity and community well-being while protecting and restoring the natural environment upon which people and economies depend. Sustainable Development meets the needs of the present without compromising the ability of future generations to meet their own needs.

Territorial Authority

A city or district council.

Triennial agreement

An agreement entered into by all of the local authorities within a region that sets out the basis for community and coordination between authorities.

Uniform Annual General Charge (UAGC)

The fixed component of rates levied in respect of every separately rateable property as a contribution to the costs of activities, works or services, the costs of which are not otherwise recovered from separate rates and charges. This amount does not vary with the value of the property.

Utilities (Utility assets)

Utilities are items of network infrastructure that provide mechanisms for the delivery of services. In a local government context, utilities are commonly public water supply, wastewater, sewerage and solid waste.

Ward

An area within the District administered by Council.



WHAKAPĀ MAI | CONTACT US

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