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Report to: Council

Meeting date: 14 March 2017

Subject: Annual Plan 2017/2018 material - source documents

Date of report: 06 March 2017

From: Glennis Christie, General Manager Finance

Report purpose **Decision** **Recommendation** **Information**

Assessment of significance **Significant** **Non-significant**

Summary

Council is working towards adopting its Annual Plan 2017/2018 in June 2017. The Local Government Act 2002, as amended in 2015, places more emphasis on the Long Term Plan than previously. The Annual Plan for 2017/2018 is the third year of Council's Long Term Plan 2015/2025. Councils are required to show how the Annual Plan differs from the Long Term Plan; if the changes are significant or material, consultation is required.

Draft budgets and source documents for the Annual Plan 2017/2018 have been prepared based on the strategy outlined below.

While there are changes to the Annual Plan, there are no material or significant changes proposed in the draft source documents for the Annual Plan. However, Council wants to provide an opportunity for community engagement and feedback. For this reason we are preparing source documents to support a consultation document which indicate variations and proposals for the community to consider and provide feedback on prior to adoption of the Annual Plan in June 2017. Council will need to adopt these source documents prior to the adoption of the consultation document that will be used for community engagement and feedback.

The variations in the Plan are, in effect, updates as a result of progress over the last 24 months. Council has invested significantly in preparing the organisation for a return to democracy; historical issues have been largely dealt with, debt reduced by approximately \$11 million in the 2015/2016 year and organisational competency and capacity has been lifted to ensure more effective and efficient delivery of core services, particularly in the customer services and capital programme areas.

In essence the strategy has been to redeploy gains and savings to high priority areas, including debt repayment, where previously it was unaffordable.

This has led to updates throughout the budgets for 2015/2016 and for 2017/2018, most notably, the reduction in finance costs (as a result of the debt reduction), increase in salaries (as a result of changed business models, bringing staff in-house and reducing reliance on consultants in some areas), increased revenue due to economic activity and rationalisation of the capital expenditure programme (substituting higher priority expenditure and deferring lower priority expenditure across the first three years of the Long Term Plan). The gains have been re-invested in areas which will fast-track our knowledge of assets and renewals programme, maintain a prudent level of funding for our assets, continuing to reduce debt and support the organisation without needing to increase rates beyond the

level set out in the Long Term Plan 2015/2025. We have been able to utilise our improved financial capacity and flexibility to further our current community goals.

Most of the key movements that impact on the draft Annual Plan 2017/2018 relate to the changes which occurred in the 2015/2016 year. For 2017/2018 it is more business as usual with gains consolidated, continual improvements being made throughout the organisation and any savings redeployed to higher priority areas, such as progressing renewals and repaying debt.

Overall the proposed budget for the Annual Plan 2017/2018 is projecting \$46.2 million for operational expenditure (compared with \$46.1 million for the same year of the Long Term Plan), \$18.9 million for capital expenditure (compared with \$13.8 million for the same year of the Long Term Plan) and a rates increase of 3.65% (which is the same for the 2017/2018 year of the Long Term Plan). Debt is projected to be \$61.6 million at 30 June 2018 (compared with \$70.7 million for the same year in the Long Term Plan).

The rates increase of 3.65% is made up of a 1.85% increase in the general rate (of which \$748 is a uniform annual general charge (UAGC)) and an 8.65% increase in targeted rates (which in turn reflects the funding of expenditure on the network infrastructure).

This Council needs to maintain the level of rates above the local government cost index (LGCI)¹ in order to repay debt and progress renewals over time.

Some members of Council have expressed a concern about the different levels of rates increases across different ratepayer groups. Amending the value of the UAGC can provide a mechanism for managing this and remaining within policy settings (provided the amended UAGC is close to the maximum allowable of 30%).

The source documents for 2017/2018 attached to this report are as follows:

- proposed statements of financial and capital performance;
- proposed funding impact statements;
- prospective financial statements;
- proposed capital expenditure programme - summary;
- proposed capital expenditure programme - detail;
- proposed rates summary (uniform annual general charge \$748);
- proposed rating sample properties (uniform annual general charge \$748);
- illustrative rates summary (comparison of uniform annual general charges of \$728 and \$708 compared with \$748);
- rating sample properties (uniform annual general charge \$728);
- proposed funding impact statement (rating tools); and
- proposed funding impact statement (rating tools) - maps².

The Audit, Risk and Finance Committee is to consider all these reports, except the rating sample properties with a UAGC of \$728 at its meeting on 09 March 2017. A verbal update will be given.

¹ The local government's equivalent of the consumer price index.

² Attached as a hyperlink

A separate item on the agenda is the draft Consultation Document based on the source documents attached to this report with a UAGC of \$748³.

Recommendation

That Kaipara District Council:

- 1 *Receives the General Manager Finance's report 'Annual Plan 2017/2018 material - source documents' dated 06 March 2017; and*
- 2 *Believes it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with the provision of s79 of the Act determines that it does not require further information prior to making a decision on this matter;*
- 3 *Amends the Uniform Annual General Charge from \$748 to \$728 to manage the impact of rates movements across different ratepayer categories while remaining within current policy settings, and*
- 4 *Adopts the draft source documents (as amended for the \$728 uniform annual general charge) for the Annual Plan 2017/2018 Consultation Document, as required by the Local Government Act 2002, as attached to the above-mentioned report i.e.:*
 - *proposed statements of financial and capital performance;*
 - *proposed funding impact statements;*
 - *prospective financial statements;*
 - *proposed capital expenditure programme - summary;*
 - *proposed capital expenditure programme - detail;*
 - *proposed rates summary (uniform annual general charge \$748);*
 - *proposed rating sample properties (uniform annual general charge \$748);*
 - *illustrative rates summary (comparison of a uniform annual general charges of \$728 and \$708 compared with \$748);*
 - *rating sample properties (uniform annual general charge \$728);*
 - *proposed funding impact statement (rating tools); and*
 - *proposed funding impact statement (rating tools) - maps.*

Reason for the recommendation

In order to adopt the Consultation Document for the Annual Plan 2017/2018, the information that is relied upon (the source documents) for the content of the Consultation Document firstly needs to be adopted by Council. This is in compliance with the Local Government Act 2002.

Reason for the report

For Council to consider the source documentation prior to adoption as required by the Local Government Act 2002 (LGA).

³ If Council changes the UAGC from \$748 to \$728 (or some other number) the Funding Impact Statement (Rating Tools) and the Consultation Document will be consequentially update prior to release for public feedback.

Background

The LGA requires councils to prepare and adopt an Annual Plan for each financial year. The LGA also requires councils to have always an adopted Long Term Plan (LTP) covering 10 consecutive years.

The current Long Term Plan was prepared in 2014/2015, adopted in June 2015 and covers the 10 years from 01 July 2015 to 30 June 2025.

The Local Government Act 2002, as amended in 2015, places more emphasis on the Long Term Plan than previously. The Annual Plan for 2017/2018 is the third year of Council's Long Term Plan 2015/2025. Councils are required to show how the Annual Plan differs from the Long Term Plan; if the changes are significant or material, consultation is required.

While there are changes to the Annual Plan, there are no material or significant changes proposed in the draft source documents for the Annual Plan. However, Council wants to provide an opportunity for community engagement and feedback. For this reason we are preparing source documents to support a consultation document which indicate variations and proposals for the community to consider and provide feedback on prior to adoption of the Annual Plan in June 2017.

The LGA requires the adoption of the source documentation before it adopts a consultation document. This report therefore precedes a recommendation to adopt the consultation document.

Variations from the 2017/2018 year of the Long Term Plan that have been incorporated in the proposed Annual Plan are set out in the sections below.

Overview

Overall, there is no material or significant change to our proposed budgets for the Annual Plan 2017/2018 compared with our Long Term Plan for that year. However, there are a number of movements within the revenue and expenditure items.

The variations in the Plan are, in effect, updates as a result of progress over the last 24 months. Council has invested significantly in preparing the organisation for a return to democracy; historical issues have been largely dealt with, debt reduced by approximately \$11 million in the 2015/2016 year and organisational competency and capacity has been lifted to ensure more effective and efficient delivery of core services, particularly in the customer services and capital programme areas.

In essence the strategy has been to redeploy gains and savings to high priority areas, including debt repayment, where previously it was unaffordable.

This has led to updates throughout the budgets for 2015/2016 and for 2017/2018, most notably, the reduction in finance costs (as a result of the debt reduction), increase in salaries (as a result of changed business models, bringing staff in-house and reducing reliance on consultants in some areas), increased revenue due to economic activity and rationalisation of the capital expenditure programme (substituting higher priority expenditure and deferring lower priority expenditure across the first three years of the Long Term Plan). The gains have been re-invested in areas which will fast-track our knowledge of assets and renewals programme, maintain a prudent level of funding for our assets, continuing to reduce debt and support the organisation without needing to increase rates beyond the level set out in the Long Term Plan 2015/2025. We have been able to utilise our improved financial capacity and flexibility to further our current community goals.

Overall the proposed budget for the Annual Plan 2017/2018 is projecting \$46.2 million for operational expenditure (compared with \$46.1 million for the same year of the Long Term Plan), \$18.9 million for capital expenditure (compared with \$13.8 million for the same year of the Long Term Plan) and a rates increase of 3.65% (which is the same for the 2017/2018 year of the Long Term Plan). Debt is projected to be \$61.6 million at 30 June 2018 (compared with \$70.7 million for the same year in the Long Term Plan).

The rates increase of 3.65% is made up of a 1.85% increase in the general rate and an 8.65% increase in targeted rates (which in turn reflects the funding of expenditure on the network infrastructure).

This Council needs to maintain the level of rates above the local government cost index (LGCI)⁴ in order to repay debt and progress renewals over time.

The source documents for 2017/2018 attached to this report are as follows:

- proposed statements of financial and capital performance;
- proposed funding impact statements;
- prospective financial statements;
- proposed capital expenditure programme - summary;
- proposed capital expenditure programme - detail;
- proposed rates summary (uniform annual general charge \$748);
- proposed rating sample properties (uniform annual general charge \$748);
- illustrative rates summary (comparison of a uniform annual general charges of \$728 and \$708 compared with \$748);
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- proposed funding impact statement (rating tools); and
- proposed funding impact statement (rating tools) - maps.

Comparatives for the Annual Plan 2016/2017 have been provided to give additional information. This is particularly relevant where there have been movements between the 2016/2017 and 2017/2018 years.

Most of the material, except the rating sample properties and the funding impact statement (rating tools), includes the 2017/2018 year of the Long Term Plan and the proposed Annual Plan and the variation between them.

Operational revenue and expenditure

There are four key drivers behind our changes in operational revenue and expenditure. They are changes relating to debt, increased activity income, increased organisational efficiencies and capacity and refined expenditure priorities.

Most of the key movements that impact on the draft Annual Plan 2017/2018 relate to the changes which occurred in the 2015/2016 year. For 2017/2018 it is more business as usual with gains

⁴ The local government's equivalent of the consumer price index.

consolidated, continual improvements being made throughout the organisation and any savings redeployed to higher priority areas.

A summary of movements between the draft budget proposed for the Annual Plan 2017/2018 compared with the Annual Plan 2016/2017 and year three of the LTP (i.e. for 2017/2018) and rationale are set out below. The comparison against this year's Annual Plan (i.e. for the 2016/2017 year) provides context. The comparison against the LTP for the same year (i.e. 2017/2018) is the new legal requirement introduced in 2015.

	Annual Plan 2016/2017⁵	Long Term Plan 2017/2018⁶	Proposed Annual Plan 2017/2018
Total land rates ⁷	\$28.672 million 2.94% increase	\$29.864 million 3.65% increase	\$29.718 million 3.65% increase
General rates	\$21.089 million 2.36% increase UAGC \$708 ⁸	\$21.441 million 3.33% increase	\$21.479 million 1.85% increase UAGC \$748 (being the maximum setting per current policy)
Targeted rates (excluding water)	\$7.583 million 4.61% increase	\$8.423 million 4.48% increase	\$8.239 million 8.65% increase relating to increased funding of depreciation and renewals. Less than originally projected in LTP15.
Water rates	\$2.866 million 9.67% decrease	\$2.885 million 1.87% decrease	\$3.239 million 13.01% increase
Operational subsidies and grants	\$5.302 million	\$4.847 million	\$5.895 million This reflects subsidy on maintenance expenditure which is higher than originally projected.
Activity revenue	\$4.043 million	\$4.115 million	\$4.799 million The increase reflects higher levels of activity. The key contributors are for campground revenue, building consents and resource consents.
Employee benefits	\$8.614 million	\$6.978 million	\$9.458 million The Annual Plans for both 2016/2017 and for 2017/2018 reflect the changed business models bringing knowledge, capability and accountability in-house.

⁵ Percentage increases are over the previous year's Annual Plan (i.e. Annual Plan 2015/2016)

⁶ Percentage increases are over the Long Term Plan 2015/2025 projection for the previous year (i.e. 2016/2017)

⁷ Excludes targeted rates for water by meter

⁸ The current policy setting is that the UAGC will be set at close to the maximum allowable. In 2016/2017 the maximum would have been \$734.

	Annual Plan 2016/2017 ⁵	Long Term Plan 2017/2018 ⁶	Proposed Annual Plan 2017/2018
			To some extent there is an offset in other direct expenses, although the initiatives were largely for effectiveness, efficiency and risk management purposes.
Interest expense	\$3.440 million	\$4.166 million	\$3.369 million The Annual Plans for both 2016/2017 and for 2017/2018 reflect the lower balance and benefits from borrowing via the Local Government Funding Agency (LGFA).
Other direct operating costs	\$22.987 million	\$24.825 million	\$23.628 million Lower than projected in the LTP, this reflects the changed business models as indicated employee benefits above. The levels above 2016/2017 reflect increased activity levels.
Subsidies and grants - capital	\$6.356 million	\$5.959 million	\$7.968 million This reflects subsidy on capital expenditure. In 2016/2017 the levels are higher than originally projected for this year.
Growth expenditure	\$1,167 million	\$0.538 million	\$1.340 million Additional growth expenditure has been required for the MCWWS ⁹ (\$0.4 million) and roading (\$0.6 million). The balance is in the community activities area.
Level of service expenditure	\$2.789 million	\$2.321 million	\$5.198 million Additional level of service expenditure is in community activities (\$1.0 million), solid waste (\$0.6 million), roading (\$3 million), water (\$0.3 million) with the balance spread across the remaining activities.

⁹ Mangawhai Community Wastewater Scheme (MCWWS)

	Annual Plan 2016/2017 ⁵	Long Term Plan 2017/2018 ⁶	Proposed Annual Plan 2017/2018
Renewal expenditure	\$11.909 million	\$10.971 million	\$12.320 million The increases over the LTP level are a concerted effort to fast-track the renewal programme where possible.
Operating funds	(\$1.063 million)	(\$1.597 million)	(\$3.812 million). These reflect in part the use of prior period funds for current expenditure.
Funded depreciation	\$4.626 million out of \$9.599 million	\$4.856 million out of \$10.137 million	\$4.891 million out of \$9.755 million This reflects current policy to step up the funded depreciation levels over time for affordability reasons.
Debt	\$64.748 million	\$70.675 million	\$61.622 million The reduced debt is partly from the \$11 million repaid last financial year and the \$3 million planned for 2017/2018.

Activity revenue and expenditure

An overview of the changes for each of the activities is set out below.

- Community activities
 - Operating revenue and expenditure is at levels comparable with both the LTP and the Annual Plan 2016/2017.
 - The Annual Plan programme provides for increased capital expenditure over both the LTP and the Annual Plan 2016/2017 to utilise previously accumulated financial contributions reserve funding.
- District leadership
 - Activity costs and employee benefits have increased which in turn has increased the level of rates required for this activity. Both increases are driven by the need for increased organisational capability, particularly in the IT software for service support and in the case of employee benefits for additional planning staff to support the District Plan changes, including the implementation of the Regional Policy Statement and the Mangawhai Town Plan.
 - Capital expenditure is at comparable levels with the LTP, slightly lower than the Annual Plan 2016/2017.
- Emergency management
 - Expenditure is at levels comparable with the LTP and the Annual Plan 2016/2017 for emergency Management. Rural fire will no longer be Council's responsibility and has come out of the budget.

- Flood protection
 - Operational expenditure is at levels comparable with the LTP and the Annual Plan 2016/2017.
 - Additional growth and service level capital expenditure is planned. The programme outlines works to be undertaken and funded from accumulated reserves.
- Regulatory
 - Operational revenues and expenditure have changed from the LTP for several reasons:
 - The business model was changed in several areas (e.g. Health and Alcohol licencing, processing consents) for improved efficiency, ownership, accountability and/or risk mitigation reasons. Overall employee benefits increased and reliance on consultants was reduced;
 - Demand-driven reasons, where an increase was matched by increased revenue;
 - Where an activity was not functioning correctly or where it was demand or legislatively driven but not matched by increased revenue. Overall this leads to increased employee costs.
- Solid waste
 - Operational changes to this activities are largely the result of the rationalisation of the roading and solid waste budgets;
 - The \$0.600 million of capital expenditure relates to the capping of the closed Awakino Landfill to ensure compliance with its resource consents, and to provide a cost-efficient onsite leachate management system at the Hakaru Landfill.
- Sewerage and the treatment and disposal of sewage
 - The decrease in activity costs and consequentially the rates level is a result of the lower interest costs as the debt that was repaid was attributed to the Mangawhai Community Wastewater Scheme district-wide ratepayer debt;
 - Renewal expenditure is at comparable levels with those projected in the LTP and Annual Plan for 2016/2017 with growth expenditure higher than projected in the LTP as additional work is required for a pump station and rising mains in Mangawhai reaching its design capacity.
- Stormwater
 - Levels of expenditure for stormwater are at level comparable to both the LTP and the Annual Plan 2016/2017.
- Roads and footpaths
 - Operational changes to this activity are largely the result of the new business model for the Roothing activity. The rationalisation of the roading and solid waste budgets also contribute as there are reclassifications from one to the other.
 - The roading programme has been reprioritised to reflect the approved NZTA funding programme together with proposed additional works that are subject to approval of increased funding from the NZTA. Council's share of cost for the additional work is being funded from funds from previous years.

- Water supply
 - Activity costs have increased largely due to progressing asset condition surveys and redistribution of the costs in the new maintenance contract.
 - Capital expenditure overall is at the same levels as previously projected.

Impact on rates¹⁰

Year three of the Long Term Plan proposed an overall increase in rates of 3.65% from the 2016/2017 to 2017/2018 year. The preliminary draft budget has incorporated this same level, continuing to redeploy savings into high priority areas. The draft Annual Plan 2017/2018 budget proposes a 3.65% increase overall, made up of a 1.85% increase in the general rate and an 8.65% increase in targeted rates. The targeted rate increase reflects the funding of expenditure on network infrastructure and is impacted by the gradual increase in the funding of depreciation, the level of renewals and maintenance and internal charges.

The level of the uniform annual general charge (UAGC) is currently set at the maximum within the policy: at \$748. In 2015/2016 it was \$708; Council's policy is that the level should be set at close to the maximum allowable under the Local Government (Rating) Act 2002. This was slightly less than the maximum. (In the ordinary course of events the UAGC for 2016/2017 would have been set at \$734.)

Historically, part of the UAGC has been attributed to the Mangawhai Community Wastewater Scheme (MCWWS). In 2015/2016 \$237 of the UAGC was attributable to district-wide funding of the MCWWS debt, in 2015/2016 it was \$237, for 2016/2017 the figure was \$183 and for the draft budget for the 2017/2018 year it is \$174¹¹.

The level of the UAGC was used last year to manage the relativity between different ratepayer groups. It is possible that Council will wish to do this again this year. There is less volatility¹² across ratepayer categories the closer the UAGC is to this year's value of \$708.

Debt and prior years funds

The draft budget projections that are close to \$3 million is repaid off debt. This is in line with current policy. In addition, prior years' funds are progressively being utilised over this year i.e. 2016/2017, and 2017/2018 to fund capital expenditure. To some extent this is a timing issue and Council needs to preserve its debt requirement level to accommodate draws on the funds in future years.

Factors to consider

Community views

The community may have views on the position put forward in the Annual Plan source documentation. Once reviewed and adopted, the consultation feedback process allows for the community to present their views before the final Annual Plan is completed and adopted in June 2017.

¹⁰ Note: QV is currently amalgamating properties where there is common ownership. Although it is not possible to estimate the quantum at this point, the review is likely to lead to a higher per unit uniform annual general charge (UAGC).

¹¹ The lower values each year reflect the lower debt and interest costs attributable to the district-wide ratepayers.

¹² Note: some of the volatility is due to ongoing changes in the rates database. For example some of the land that was previously categorised as exotic forestry is now categorised as lifestyle. This gives the appearance that exotic forestry rates have reduced.

Policy implications

There are no policy implications.

Financial implications

Financial implications are discussed in this report and set out in the attachments.

Legal/delegation implications

The adoption by Council of the source and consultation documentation is required by the Local Government Act 2002.

Options

The following options exist:

Option A: Adopt the draft source documents.

Under this option Council would adopt the source documents to support the Consultation Document for the Annual Plan community engagement and feedback.

Adoption of the source information would then allow for the consultation document to be adopted.

Option B: Amend the UAGC from \$748 to \$728 and adopt the draft source documents (as consequentially amended).

Under this option Council would change to the attached source documents prior to adoption by Council.

Adoption of the source information would then allow for the consultation document to be adopted.

Option C: Request further changes.

Under this option Council would request further changes. Council would need to be clear about the specific concerns and/or adjustments that it requires and the reasons for these changes in approach. Because the source documentation is required to be adopted before the adoption of the consultation document any delay would inhibit Council's community engagement.

Option C: Do Nothing

Under this option Council would also not adopt the source documents. Council's view might be that consultation or a feedback process is not required.

Assessment of options

The source documents have been prepared in accordance with current policy settings and updated with the most recent information.

Some members have expressed a concern about the different levels of rates increases. Amending the value of the UAGC can provide a mechanism for managing this and remaining within policy settings (provided the amended UAGC is close to the maximum allowable of 30%).

Assessment of significance

Council is required to comply with the decision-making provisions outlined in Part 6 of the Local Government Act 2002. Under Council's Significance and Engagement Policy, a decision by Council in accordance with the recommendation is considered to have a high degree of significance although less so than the decision to adopt a Long Term Plan. The information contained within the source documents may be of considerable interest to the community and of some significance in that it indicates the proposed budgets, capital works programme and summary rating impacts and illustrative examples for the 2016/2017 year.

Recommended option

The recommended option is **Option B**.

Attachments

- 2017/2018 proposed statements of financial and capital performance
- 2017/2018 proposed funding impact statements
- 2017/2018 prospective financial statements
- 2017/2018 proposed capital expenditure programme - summary
- 2017/2018 proposed capital expenditure programme - detail
- 2017/2018 proposed rates summary (uniform annual general charge \$748)
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- 2017/2018 proposed funding impact statement (rating tools)
- 2017/2018 proposed funding impact statement (rating tools) – maps

Kaipara District Council
Prospective Statement of Financial Performance
 Whole of Council

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	21,089	21,442	21,479	37
Rates (Targeted)	10,449	11,283	11,478	195
Rates (Penalties)	750	789	750	-39
Subsidies and Grants - Operational	5,302	4,847	5,895	1,048
Activity Revenue	4,043	4,115	4,799	683
Investment Income	25	50	20	-30
Other Income	278	315	282	-33
Total operating revenues	41,936	42,841	44,702	1,861
Activity costs (excl. Depreciation)				
Other direct operating costs	22,987	24,825	23,628	-1,197
Employee benefits	8,614	6,978	9,458	2,480
Finance costs	3,440	4,166	3,369	-798
Total activity costs (excl. Depreciation)	35,042	35,969	36,455	486
Activity operating surplus/(deficit) (before Depreciation)	6,894	6,872	8,248	1,375
Depreciation	9,600	10,137	9,755	-381
Activity operating surplus/(deficit) (after Depreciation)	-2,705	-3,264	-1,508	1,757
Capital funding revenues				
Subsidies and Grants - Capital	6,355	5,959	7,968	2,009
Contributions	1,190	925	1,188	263
Total capital funding revenues	7,545	6,884	9,156	2,272
Accounting operating surplus/(deficit)	4,840	3,619	7,649	4,029
Other gains/(losses)				
Revaluation gains/(losses)	13,571	14,824	14,922	98
Provisions	90	88	84	-4
Comprehensive Surplus/(Deficit)	18,501	18,532	22,654	4,122

Kaipara District Council
Prospective Statement of Capital Performance
 Whole of Council

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	6,894	6,872	8,248	1,375
Subsidies and Grants - Capital	6,355	5,959	7,968	2,009
Contributions	1,190	925	1,188	263
Loans	-564	-1,673	-2,508	-836
Sale of assets	150	150	150	0
Total capital funding	14,025	12,233	15,045	2,812
Capital Payments				
Capital expenditure - to meet additional demand	1,167	538	1,340	802
Capital expenditure - to improve the level of service	2,788	2,321	5,198	2,877
Capital expenditure - to replace existing assets	11,908	10,971	12,320	1,348
Operating funds	-1,838	-1,597	-3,812	-2,215
Provisions	0	0	0	0
Total capital payments	14,025	12,233	15,045	2,812
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Prospective Statement of Financial Performance
Community Activities

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	3,492	3,414	3,548	134
Rates (Targeted)	282	282	282	0
Subsidies and Grants - Operational	50	52	50	-2
Activity Revenue	753	1,197	852	-344
Investment Income	0	0	0	0
Other Income	0	0	0	0
Total operating revenues	4,577	4,944	4,732	-212
Activity costs (excl. Depreciation)				
Other direct operating costs	3,641	3,742	3,738	-4
Employee benefits	589	800	667	-133
Finance costs	62	61	55	-6
Total activity costs (excl. Depreciation)	4,292	4,604	4,460	-144
Activity operating surplus/(deficit) (before Depreciation)	285	341	272	-69
Depreciation	154	180	167	-13
Activity operating surplus/(deficit) (after Depreciation)	131	161	105	-56
Capital funding revenues				
Contributions	500	525	500	-25
Total capital funding revenues	500	525	500	-25
Accounting operating surplus/(deficit)	631	686	605	-81
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	631	686	605	-81

Kaipara District Council
Prospective Statement of Capital Performance
 Community Activities

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	285	341	272	-69
Contributions	500	525	500	-25
Loans	6	-101	-105	-4
Sale of assets	0	0	0	0
Total capital funding	791	764	667	-97
Capital Payments				
Capital expenditure - to meet additional demand	230	0	350	350
Capital expenditure - to improve the level of service	815	489	1,065	576
Capital expenditure - to replace existing assets	313	223	333	109
Operating funds	-566	52	-1,080	-1,132
Provisions	0	0	0	0
Total capital payments	791	764	667	-97
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Prospective Statement of Financial Performance
District Leadership

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	4,178	3,741	4,248	507
Rates (Penalties)	750	789	750	-39
Subsidies and Grants - Operational	26	0	0	0
Activity Revenue	159	68	160	92
Investment Income	25	50	20	-30
Other Income	273	315	277	-38
Total operating revenues	5,411	4,963	5,454	492
Activity costs (excl. Depreciation)				
Other direct operating costs	455	401	301	-99
Employee benefits	4,739	4,307	4,955	647
Finance costs	-54	-212	-91	121
Total activity costs (excl. Depreciation)	5,140	4,496	5,165	669
Activity operating surplus/(deficit) (before Depreciation)	271	467	289	-177
Depreciation	357	409	410	1
Activity operating surplus/(deficit) (after Depreciation)	-86	58	-121	-178
Capital funding revenues				
Contributions	0	0	0	0
Total capital funding revenues	0	0	0	0
Accounting operating surplus/(deficit)	-86	58	-121	-178
Other gains/(losses)				
Revaluation gains/(losses)	13,571	14,824	14,922	98
Provisions	89	85	81	-4
Comprehensive Surplus/(Deficit)	13,574	14,967	14,882	-85

Kaipara District Council
Prospective Statement of Capital Performance
 District Leadership

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	271	467	289	-177
Contributions	0	0	0	0
Loans	236	-161	-1,177	-1,015
Sale of assets	150	150	150	0
Total capital funding	656	456	-737	-1,193
Capital Payments				
Capital expenditure - to meet additional demand	0	0	0	0
Capital expenditure - to improve the level of service	401	154	149	-5
Capital expenditure - to replace existing assets	241	231	226	-5
Operating funds	15	71	-1,112	-1,182
Provisions	0	0	0	0
Total capital payments	657	456	-737	-1,192
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Prospective Statement of Financial Performance
Emergency Management

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	183	223	117	-106
Subsidies and Grants - Operational	0	0	0	0
Activity Revenue	118	125	0	-125
Other Income	0	0	0	0
Total operating revenues	302	348	117	-231
Activity costs (excl. Depreciation)				
Other direct operating costs	302	348	117	-231
Employee benefits	0	0	0	0
Finance costs	0	0	0	0
Total activity costs (excl. Depreciation)	302	348	117	-231
Activity operating surplus/(deficit) (before Depreciation)	0	0	0	0
Depreciation	0	0	0	0
Activity operating surplus/(deficit) (after Depreciation)	0	0	0	0
Capital funding revenues				
Subsidies and Grants - Capital	115	0	0	0
Total capital funding revenues	115	0	0	0
Accounting operating surplus/(deficit)	115	0	0	0
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	115	0	0	0

Kaipara District Council
Prospective Statement of Capital Performance
 Emergency Management

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	0	0	0	0
Subsidies and Grants - Capital	115	0	0	0
Loans	0	0	0	0
Sale of assets	0	0	0	0
Total capital funding	115	0	0	0
Capital Payments				
Capital expenditure - to meet additional demand	0	0	0	0
Capital expenditure - to improve the level of service	0	0	0	0
Capital expenditure - to replace existing assets	153	0	0	0
Operating funds	-38	0	0	0
Provisions	0	0	0	0
Total capital payments	115	0	0	0
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Prospective Statement of Financial Performance
 Flood Protection and Control Works

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	14	15	15	-1
Rates (Targeted)	623	642	638	-4
Activity Revenue	8	8	8	0
Total operating revenues	646	666	661	-5
Activity costs (excl. Depreciation)				
Other direct operating costs	393	495	437	-58
Employee benefits	0	0	0	0
Finance costs	0	0	0	0
Total activity costs (excl. Depreciation)	393	495	437	-58
Activity operating surplus/(deficit) (before Depreciation)	253	171	223	53
Depreciation	102	108	104	-3
Activity operating surplus/(deficit) (after Depreciation)	151	63	119	56
Capital funding revenues				
0	0	0	0	0
Total capital funding revenues	0	0	0	0
Accounting operating surplus/(deficit)	151	63	119	56
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	151	63	119	56

Kaipara District Council
Prospective Statement of Capital Performance
 Flood Protection and Control Works

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	253	171	223	53
0	0	0	0	0
Loans	0	0	0	0
Sale of assets	0	0	0	0
Total capital funding	253	171	223	53
Capital Payments				
Capital expenditure - to meet additional demand	0	0	0	0
Capital expenditure - to improve the level of service	170	0	40	40
Capital expenditure - to replace existing assets	434	0	130	130
Operating funds	-351	171	53	-117
Provisions	0	0	0	0
Total capital payments	253	171	223	53
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Prospective Statement of Financial Performance
 Regulatory Management

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	857	483	1,087	604
Rates (Penalties)	0	0	0	0
Activity Revenue	2,893	2,616	3,675	1,059
Other Income	5	0	5	5
Total operating revenues	3,755	3,099	4,767	1,668
Activity costs (excl. Depreciation)				
Other direct operating costs	1,657	1,654	2,154	499
Employee benefits	2,096	1,440	2,599	1,160
Finance costs	0	0	0	0
Total activity costs (excl. Depreciation)	3,753	3,094	4,753	1,659
Activity operating surplus/(deficit) (before Depreciation)	2	5	14	9
Depreciation	14	15	14	-1
Activity operating surplus/(deficit) (after Depreciation)	-12	-10	0	10
Capital funding revenues				
0	0	0	0	0
Total capital funding revenues	0	0	0	0
Accounting operating surplus/(deficit)	-12	-10	0	10
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	-12	-10	0	10

Kaipara District Council
Prospective Statement of Capital Performance
 Regulatory Management

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	2	5	14	9
0	0	0	0	0
Loans	0	0	0	0
Sale of assets	0	0	0	0
Total capital funding	2	5	14	9
Capital Payments				
Capital expenditure - to meet additional demand	0	0	0	0
Capital expenditure - to improve the level of service	0	0	0	0
Capital expenditure - to replace existing assets	0	0	0	0
Operating funds	2	5	14	9
Provisions	0	0	0	0
Total capital payments	2	5	14	9
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Prospective Statement of Financial Performance
Sewerage and the Treatment and Disposal of Sewage

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	1,925	2,586	2,050	-536
Rates (Targeted)	5,208	5,775	5,561	-214
Activity Revenue	9	10	9	-1
Investment Income	0	0	0	0
Total operating revenues	7,142	8,371	7,621	-750
Activity costs (excl. Depreciation)				
Other direct operating costs	3,319	3,242	3,299	57
Employee benefits	0	0	0	0
Finance costs	2,816	3,685	2,860	-826
Total activity costs (excl. Depreciation)	6,135	6,927	6,159	-768
Activity operating surplus/(deficit) (before Depreciation)	1,007	1,444	1,462	18
Depreciation	1,302	1,403	1,321	-81
Activity operating surplus/(deficit) (after Depreciation)	-296	41	141	100
Capital funding revenues				
Subsidies and Grants - Capital	0	0	0	0
Contributions	350	350	350	0
Total capital funding revenues	350	350	350	0
Accounting operating surplus/(deficit)	54	391	491	100
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	-130	-130	-130	0
Comprehensive Surplus/(Deficit)	-76	261	361	100

Kaipara District Council
Prospective Statement of Capital Performance
 Sewerage and the Treatment and Disposal of Sewage

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	1,007	1,444	1,462	18
Subsidies and Grants - Capital	0	0	0	0
Contributions	350	350	350	0
Loans	-26	-628	-719	-91
Sale of assets	0	0	0	0
Total capital funding	1,330	1,165	1,093	-72
Capital Payments				
Capital expenditure - to meet additional demand	579	43	390	347
Capital expenditure - to improve the level of service	174	37	35	-2
Capital expenditure - to replace existing assets	493	481	450	-31
Operating funds	84	604	218	-386
Provisions	0	0	0	0
Total capital payments	1,330	1,165	1,093	-72
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Prospective Statement of Financial Performance
Solid Waste

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	828	1,052	1,211	159
Activity Revenue	79	67	79	11
Investment Income	0	0	0	0
Total operating revenues	906	1,119	1,289	170
Activity costs (excl. Depreciation)				
Other direct operating costs	-592	366	975	610
Employee benefits	1,190	431	0	-431
Finance costs	25	26	23	-3
Total activity costs (excl. Depreciation)	623	822	998	176
Activity operating surplus/(deficit) (before Depreciation)	283	297	291	-6
Depreciation	0	0	6	6
Activity operating surplus/(deficit) (after Depreciation)	283	297	285	-12
Capital funding revenues				
Contributions	0	0	0	0
Total capital funding revenues	0	0	0	0
Accounting operating surplus/(deficit)	283	297	285	-12
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	131	133	133	0
Comprehensive Surplus/(Deficit)	414	430	418	-12

Kaipara District Council
Prospective Statement of Capital Performance
Solid Waste

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	283	297	291	-6
Contributions	0	0	0	0
Loans	-33	-34	-35	-1
Sale of assets	0	0	0	0
Total capital funding	250	263	256	-7
Capital Payments				
Capital expenditure - to meet additional demand	0	0	0	0
Capital expenditure - to improve the level of service	0	0	600	600
Capital expenditure - to replace existing assets	0	0	0	0
Operating funds	250	263	-344	-607
Provisions	0	0	0	0
Total capital payments	250	263	256	-7
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Prospective Statement of Financial Performance
Stormwater Drainage

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	162	193	207	14
Rates (Targeted)	1,079	1,320	1,368	48
Activity Revenue	0	0	0	0
Investment Income	0	0	0	0
Total operating revenues	1,241	1,513	1,575	62
Activity costs (excl. Depreciation)				
Other direct operating costs	631	619	733	114
Employee benefits	0	0	0	0
Finance costs	226	229	189	-40
Total activity costs (excl. Depreciation)	857	848	923	74
Activity operating surplus/(deficit) (before Depreciation)	385	664	652	-12
Depreciation	369	394	370	-24
Activity operating surplus/(deficit) (after Depreciation)	15	271	282	11
Capital funding revenues				
Contributions	16	15	14	-1
Total capital funding revenues	16	15	14	-1
Accounting operating surplus/(deficit)	31	285	296	11
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	31	285	296	11

Kaipara District Council
Prospective Statement of Capital Performance
Stormwater Drainage

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	385	664	652	-12
Contributions	16	15	14	-1
Loans	-323	-314	-314	0
Sale of assets	0	0	0	0
Total capital funding	78	365	352	-13
Capital Payments				
Capital expenditure - to meet additional demand	38	40	38	-3
Capital expenditure - to improve the level of service	10	0	0	0
Capital expenditure - to replace existing assets	210	342	320	-22
Operating funds	-180	-17	-5	12
Provisions	0	0	0	0
Total capital payments	78	365	352	-13
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Prospective Statement of Financial Performance
The Provision of Roads and Footpaths

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	9,450	9,734	8,997	-737
Rates (Targeted)	390	404	390	-14
Subsidies and Grants - Operational	5,226	4,795	5,845	1,049
Activity Revenue	0	0	0	0
Investment Income	0	0	0	0
Other Income	0	0	0	0
Total operating revenues	15,066	14,934	15,232	298
Activity costs (excl. Depreciation)				
Other direct operating costs	11,886	12,758	10,148	-2,610
Employee benefits	0	0	1,237	1,237
Finance costs	60	62	55	-7
Total activity costs (excl. Depreciation)	11,946	12,820	11,440	-1,380
Activity operating surplus/(deficit) (before Depreciation)	3,119	2,114	3,792	1,678
Depreciation	6,175	6,425	6,233	-193
Activity operating surplus/(deficit) (after Depreciation)	-3,056	-4,311	-2,441	1,870
Capital funding revenues				
Subsidies and Grants - Capital	6,241	5,959	7,968	2,009
Contributions	324	36	325	289
Total capital funding revenues	6,565	5,995	8,293	2,298
Accounting operating surplus/(deficit)	3,509	1,683	5,852	4,168
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	3,509	1,683	5,852	4,168

Kaipara District Council
Prospective Statement of Capital Performance
The Provision of Roads and Footpaths

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	3,119	2,114	3,792	1,678
Subsidies and Grants - Capital	6,241	5,959	7,968	2,009
Contributions	324	36	325	289
Loans	-78	-80	-82	-2
Sale of assets	0	0	0	0
Total capital funding	9,607	8,029	12,002	3,973
Capital Payments				
Capital expenditure - to meet additional demand	310	455	562	107
Capital expenditure - to improve the level of service	1,186	1,630	3,013	1,383
Capital expenditure - to replace existing assets	9,125	8,699	10,081	1,382
Operating funds	-1,014	-2,755	-1,653	1,101
Provisions	0	0	0	0
Total capital payments	9,607	8,029	12,002	3,973
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Prospective Statement of Financial Performance
Water Supply

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Operating revenues				
Rates (General)	0	0	0	0
Rates (Targeted)	2,866	2,860	3,239	379
Subsidies and Grants - Operational	0	0	0	0
Activity Revenue	23	25	15	-9
Investment Income	0	0	0	0
Other Income	0	0	0	0
Total operating revenues	2,890	2,885	3,254	370
Activity costs (excl. Depreciation)				
Other direct operating costs	1,295	1,200	1,726	525
Employee benefits	0	0	0	0
Finance costs	305	315	278	-37
Total activity costs (excl. Depreciation)	1,600	1,516	2,004	488
Activity operating surplus/(deficit) (before Depreciation)	1,289	1,369	1,251	-118
Depreciation	1,126	1,203	1,129	-74
Activity operating surplus/(deficit) (after Depreciation)	163	166	122	-45
Capital funding revenues				
Contributions	0	0	0	0
Total capital funding revenues	0	0	0	0
Accounting operating surplus/(deficit)	163	166	122	-45
Other gains/(losses)				
Revaluation gains/(losses)	0	0	0	0
Provisions	0	0	0	0
Comprehensive Surplus/(Deficit)	163	166	122	-45

Kaipara District Council
Prospective Statement of Capital Performance
 Water Supply

For period commencing: July	Annual Plan 2016-2017 \$'000	LTP 2017-2018 \$'000	Annual Plan 2017-2018 \$'000	Variance 2017-2018 \$'000
Capital funding				
Activity Operating Surplus/(Deficit) (before Depreciation)	1,289	1,369	1,251	-118
Contributions	0	0	0	0
Loans	-347	-354	-77	277
Sale of assets	0	0	0	0
Total capital funding	943	1,015	1,174	158
Capital Payments				
Capital expenditure - to meet additional demand	10	0	0	0
Capital expenditure - to improve the level of service	33	11	296	285
Capital expenditure - to replace existing assets	940	995	781	-214
Operating funds	-40	10	97	87
Provisions	0	0	0	0
Total capital payments	943	1,015	1,174	158
Surplus/(deficit) after capital expenditure	0	0	0	0

Kaipara District Council
Funding Impact Statement
 Whole of Council

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	21,839	22,231	22,229	-2
Targeted rates	10,449	11,283	11,478	195
Subsidies and grants for operating purposes	5,302	4,847	5,895	1,048
Fees and charges	4,043	4,115	4,799	683
Interest and dividends from investments	25	50	20	-30
Local authorities fuel tax, fines, infringement fees and other receipts	278	315	282	-33
Total operating funding	41,936	42,841	44,702	1,861
Application of operating funding				
Payments to staff and suppliers	31,601	31,803	33,086	1,284
Finance costs	3,440	4,166	3,369	-798
Other operating funding applications	0	0	0	0
Total applications of operating funding	35,041	35,969	36,455	486
Surplus (deficit) of operating funding	6,895	6,872	8,248	1,375

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000

Capital funding

Sources of capital funding

Subsidies and grants for capital expenditure	6,355	5,959	7,968	-2,009
Development and financial contributions	1,190	925	1,188	-263
Increase (decrease) in debt	1,313	68	-2,509	-2,577
Gross proceeds from sale of assets	150	150	150	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	9,008	7,102	6,797	-305

Applications of capital funding

Capital expenditure				
- to meet additional demand	1,167	538	1,340	802
Capital expenditure				
- to improve the level of service	2,788	2,321	5,198	2,877
Capital expenditure				
- to replace existing assets	11,908	10,971	12,320	1,348
Increase (decrease) in reserves	40	144	-3,812	-3,956
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	15,903	13,975	15,045	1,071

Surplus (deficit) of capital funding	-6,895	-6,872	-8,248	-1,376
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Funding Balance	0	0	0	0
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Kaipara District Council

Funding Impact Statement - Activities

Community Activities

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	3,492	3,414	3,548	134
Targeted rates	282	282	282	0
Subsidies and grants for operating purposes	50	52	50	-2
Fees and charges	753	1,197	852	-344
Internal charges and overheads recovered	298	350	318	-32
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	4,875	5,294	5,050	-244
Application of operating funding				
Payments to staff and suppliers	3,773	4,009	3,923	-86
Finance costs	62	61	55	-6
Internal charges and overheads applied	755	883	800	-83
Other operating funding applications	0	0	0	0
Total applications of operating funding	4,590	4,953	4,777	-176
Surplus (deficit) of operating funding	285	341	272	-69

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Capital funding				
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	500	525	500	-25
Increase (decrease) in debt	6	-101	-105	-4
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	506	423	395	-28
Applications of capital funding				
Capital expenditure				
- to meet additional demand	230	0	350	350
Capital expenditure				
- to improve the level of service	815	489	1,065	576
Capital expenditure				
- to replace existing assets	313	223	333	109
Increase (decrease) in reserves	-566	52	-1,080	-1,132
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	791	764	667	-97
Surplus (deficit) of capital funding	-285	-341	-272	69
Funding Balance	0	0	0	0

Kaipara District Council

Funding Impact Statement - Activities

District Leadership

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	4,928	4,530	4,998	468
Targeted rates	0	0	0	0
Subsidies and grants for operating purposes	26	0	0	0
Fees and charges	159	68	160	92
Internal charges and overheads recovered	5,220	5,229	5,967	738
Local authorities fuel tax, fines, infringement fees and other receipts	298	365	297	-68
Total operating funding	10,631	10,191	11,422	1,230
Application of operating funding				
Payments to staff and suppliers	10,195	9,707	10,964	1,257
Finance costs	-54	-212	-91	121
Internal charges and overheads applied	219	230	260	29
Other operating funding applications	0	0	0	0
Total applications of operating funding	10,361	9,725	11,132	1,407
Surplus (deficit) of operating funding	271	467	289	-177

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Capital funding				
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	236	-161	-1,177	-1,015
Gross proceeds from sale of assets	150	150	150	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	386	-11	-1,027	-1,015
Applications of capital funding				
Capital expenditure				
- to meet additional demand	0	0	0	0
Capital expenditure				
- to improve the level of service	401	154	149	-5
Capital expenditure				
- to replace existing assets	241	231	226	-5
Increase (decrease) in reserves	15	71	-1,112	-1,183
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	657	456	-737	-1,193
Surplus (deficit) of capital funding	-271	-467	-290	177
Funding Balance	0	0	0	0

Kaipara District Council
Funding Impact Statement - Activities
 Emergency Management

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	183	223	117	-106
Targeted rates	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	118	125	0	-125
Internal charges and overheads recovered	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	302	348	117	-231
Application of operating funding				
Payments to staff and suppliers	260	300	100	-199
Finance costs	0	0	0	0
Internal charges and overheads applied	42	48	16	-32
Other operating funding applications	0	0	0	0
Total applications of operating funding	302	348	117	-231
Surplus (deficit) of operating funding	0	0	0	0

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000

Capital funding

Sources of capital funding

Subsidies and grants for capital expenditure	115	0	0	0
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	115	0	0	0

Applications of capital funding

Capital expenditure				
- to meet additional demand	0	0	0	0
Capital expenditure				
- to improve the level of service	0	0	0	0
Capital expenditure				
- to replace existing assets	153	0	0	0
Increase (decrease) in reserves	-38	0	0	0
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	115	0	0	0

Surplus (deficit) of capital funding

Funding Balance

	0	0	0	0
	0	0	0	0

Kaipara District Council

Funding Impact Statement - Activities

Flood Protection and Control Works

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	14	15	15	-1
Targeted rates	623	642	638	-4
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	8	8	8	0
Internal charges and overheads recovered	4	4	4	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	650	670	665	-5
Application of operating funding				
Payments to staff and suppliers	339	433	367	-65
Finance costs	0	0	0	0
Internal charges and overheads applied	59	67	74	7
Other operating funding applications	0	0	0	0
Total applications of operating funding	397	500	441	-58
Surplus (deficit) of operating funding	253	171	223	53

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Capital funding				
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	0	0	0	0
Applications of capital funding				
Capital expenditure				
- to meet additional demand	0	0	0	0
Capital expenditure				
- to improve the level of service	170	0	40	40
Capital expenditure				
- to replace existing assets	434	0	130	130
Increase (decrease) in reserves	-351	171	53	-117
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	253	171	223	53
Surplus (deficit) of capital funding	-253	-171	-223	-53
Funding Balance	0	0	0	0

Kaipara District Council
Funding Impact Statement - Activities
 Regulatory Management

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	857	483	1,087	604
Targeted rates	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	2,893	2,616	3,675	1,059
Internal charges and overheads recovered	623	599	389	-210
Local authorities fuel tax, fines, infringement fees and other receipts	5	0	5	5
Total operating funding	4,378	3,698	5,156	1,458
Application of operating funding				
Payments to staff and suppliers	3,369	2,725	4,155	1,429
Finance costs	0	0	0	0
Internal charges and overheads applied	1,007	968	987	20
Other operating funding applications	0	0	0	0
Total applications of operating funding	4,376	3,693	5,142	1,449
Surplus (deficit) of operating funding	2	5	14	9

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Capital funding				
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	0	0	0	0
Applications of capital funding				
Capital expenditure				
- to meet additional demand	0	0	0	0
Capital expenditure				
- to improve the level of service	0	0	0	0
Capital expenditure				
- to replace existing assets	0	0	0	0
Increase (decrease) in reserves	2	5	14	9
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	2	5	14	9
Surplus (deficit) of capital funding	-2	-5	-14	-9
Funding Balance	0	0	0	0

Kaipara District Council

Funding Impact Statement - Activities

Sewerage and the Treatment and Disposal of Sewage

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	1,925	2,586	2,050	-536
Targeted rates	5,208	5,775	5,561	-214
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	9	10	9	-1
Internal charges and overheads recovered	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	7,142	8,371	7,621	-750
Application of operating funding				
Payments to staff and suppliers	2,430	2,361	2,317	-43
Finance costs	2,816	3,685	2,860	-826
Internal charges and overheads applied	889	881	982	101
Other operating funding applications	0	0	0	0
Total applications of operating funding	6,135	6,927	6,159	-768
Surplus (deficit) of operating funding	1,007	1,444	1,462	18

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Capital funding				
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	350	350	350	0
Increase (decrease) in debt	-26	-628	-719	-91
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	323	-279	-370	-91
Applications of capital funding				
Capital expenditure				
- to meet additional demand	579	43	390	347
Capital expenditure				
- to improve the level of service	174	37	35	-2
Capital expenditure				
- to replace existing assets	493	481	450	-31
Increase (decrease) in reserves	84	604	218	-386
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	1,330	1,165	1,093	-72
Surplus (deficit) of capital funding	-1,007	-1,444	-1,462	-18
Funding Balance	0	0	0	0

Kaipara District Council

Funding Impact Statement - Activities

Solid Waste

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000

Operating funding

Sources of operating funding

General rates, uniform annual general charges, rate penalties	828	1,052	1,211	159
Targeted rates	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	79	67	79	11
Internal charges and overheads recovered	552	539	0	-539
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	1,459	1,658	1,289	-368

Application of operating funding

Payments to staff and suppliers	1,021	1,201	732	-470
Finance costs	25	26	23	-3
Internal charges and overheads applied	130	134	244	110
Other operating funding applications	0	0	0	0
Total applications of operating funding	1,176	1,361	998	-363

Surplus (deficit) of operating funding

283	297	291	-6
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For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Capital funding				
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	-33	-34	-35	-1
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	-33	-34	-35	-1
Applications of capital funding				
Capital expenditure				
- to meet additional demand	0	0	0	0
Capital expenditure				
- to improve the level of service	0	0	600	600
Capital expenditure				
- to replace existing assets	0	0	0	0
Increase (decrease) in reserves	250	263	-344	-607
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	250	263	256	-7
Surplus (deficit) of capital funding	-283	-297	-291	6
Funding Balance	0	0	0	0

Kaipara District Council

Funding Impact Statement - Activities

Stormwater Drainage

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	162	193	207	14
Targeted rates	1,079	1,320	1,368	48
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	0	0	0	0
Internal charges and overheads recovered	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	1,241	1,513	1,575	62
Application of operating funding				
Payments to staff and suppliers	445	433	508	75
Finance costs	226	229	189	-40
Internal charges and overheads applied	186	186	225	39
Other operating funding applications	0	0	0	0
Total applications of operating funding	857	848	923	74
Surplus (deficit) of operating funding	385	664	652	-12

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Capital funding				
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	16	15	14	-1
Increase (decrease) in debt	-323	-314	-314	0
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	-307	-299	-300	-1
Applications of capital funding				
Capital expenditure				
- to meet additional demand	38	40	38	-3
Capital expenditure				
- to improve the level of service	10	0	0	0
Capital expenditure				
- to replace existing assets	210	342	320	-22
Increase (decrease) in reserves	-180	-17	-5	12
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	78	365	352	-13
Surplus (deficit) of capital funding	-385	-665	-652	12
Funding Balance	0	0	0	0

Kaipara District Council

Funding Impact Statement - Activities

The Provision of Roads and Footpaths

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	9,450	9,734	8,997	-737
Targeted rates	390	404	390	-14
Subsidies and grants for operating purposes	5,226	4,795	5,845	1,049
Fees and charges	0	0	0	0
Internal charges and overheads recovered	0	0	2,528	2,528
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	15,066	14,934	17,759	2,826
Application of operating funding				
Payments to staff and suppliers	8,939	9,890	10,158	268
Finance costs	60	62	55	-7
Internal charges and overheads applied	2,948	2,868	3,755	887
Other operating funding applications	0	0	0	0
Total applications of operating funding	11,946	12,820	13,968	1,148
Surplus (deficit) of operating funding	3,119	2,114	3,792	1,678

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000

Capital funding

Sources of capital funding

Subsidies and grants for capital expenditure	6,241	5,959	7,968	2,009
Development and financial contributions	324	36	325	289
Increase (decrease) in debt	-78	-80	-82	-2
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	6,487	5,915	8,211	2,296

Applications of capital funding

Capital expenditure				
- to meet additional demand	310	455	562	107
Capital expenditure				
- to improve the level of service	1,186	1,630	3,013	1,383
Capital expenditure				
- to replace existing assets	9,125	8,699	10,081	1,382
Increase (decrease) in reserves	-1,014	-2,755	-1,653	1,101
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	9,607	8,029	12,002	3,973

Surplus (deficit) of capital funding

	-3,119	-2,114	-3,792	-1,678
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Funding Balance

	0	0	0	0
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Kaipara District Council

Funding Impact Statement - Activities

Water Supply

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	0	0	0	0
Targeted rates	2,866	2,860	3,239	379
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	23	25	15	-9
Internal charges and overheads recovered	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	2,890	2,885	3,254	370
Application of operating funding				
Payments to staff and suppliers	830	745	1,126	381
Finance costs	305	315	278	-37
Internal charges and overheads applied	465	456	600	144
Other operating funding applications	0	0	0	0
Total applications of operating funding	1,600	1,516	2,004	488
Surplus (deficit) of operating funding	1,289	1,369	1,251	-118

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Capital funding				
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	-347	-354	-77	277
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	-347	-354	-77	277
Applications of capital funding				
Capital expenditure				
- to meet additional demand	10	0	0	0
Capital expenditure				
- to improve the level of service	33	11	296	285
Capital expenditure				
- to replace existing assets	940	995	781	-214
Increase (decrease) in reserves	-40	10	97	87
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	943	1,015	1,174	158
Surplus (deficit) of capital funding	-1,289	-1,369	-1,251	118
Funding Balance	0	0	0	0

Kaipara District Council

Statement of Comprehensive Revenue and Expense

Whole of Council

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Revenue				
Rates	32,288	33,514	33,707	-194
Subsidies and grants	11,657	10,806	13,863	-3,057
Activity Revenue	4,043	4,115	4,799	-683
Contributions	1,190	925	1,188	-263
Investments and other income	392	459	391	68
Total revenue	49,570	49,818	53,948	-4,129
Expenses				
Activity costs	22,987	24,821	23,625	-1,197
Employee benefits	8,614	6,986	9,466	2,480
Finance costs	3,440	4,166	3,369	-798
Depreciation	9,600	10,137	9,755	-381
Total expenses	44,640	46,110	46,215	105
Surplus/(deficit) for the period	4,930	3,708	7,733	-4,234
Other comprehensive revenue and expense (Items that will not be reclassified subsequently to surplus or deficit)				
Gain/(loss) on revaluation	13,571	14,824	14,922	-98
Total comprehensive revenue and expense for the period	18,501	18,532	22,654	-4,332

Kaipara District Council
Statement of Financial Position

As at	Annual Plan	LTP	Annual Plan	Variance
30 June	2016-2017	2017-2018	2017-2018	LTP to AP
	\$'000	\$'000	\$'000	2017-2018
				\$'000
Net assets/equity				
Accumulated comprehensive revenue and expense	375,619	379,998	390,252	10,254
Asset revaluation reserves	210,459	199,583	225,381	25,798
Restricted reserves	5,692	5,618	5,692	74
Council created reserves	-18,408	-18,444	-19,324	-880
Total net assets/equity	573,362	566,755	602,000	35,246
<i>represented by</i>				
Current assets				
Cash and Cash Equivalents	682	410	583	173
Accrued Revenue	1,946	2,700	1,946	-754
Non Current Assets Held for Sale	210	0	186	186
Other Financial Assets - Current	115	2	115	113
Trade and Other Receivables	7,410	8,100	7,868	-232
Total current assets	10,363	11,212	10,698	-514
<i>less</i>				
Current liabilities				
Employee Entitlements	413	438	452	15
Provisions - Current	188	0	139	139
Trade and Other Payables	9,386	7,884	9,983	2,099
Public debt	1,064	3,539	21,748	18,210
Total current liabilities	11,051	11,861	32,323	20,462
Working capital /(deficit)	-688	-648	-21,625	-20,977
<i>plus</i>				
Non current assets				
Property, plant, equipment	643,649	638,145	669,906	31,761
Biological Assets	2,786	2,557	3,644	1,087
Cash and Cash Equivalents - Non current	560	0	688	688
Derivative Financial Assets	0	85	0	-85
Other Financial Assets - Non Current	273	148	276	128
Total non current assets	647,268	640,934	674,514	106,990
<i>less</i>				
Non current liabilities				
Public debt	63,684	67,136	39,874	-27,262
Derivative Financial Liabilities	5,243	2,648	6,448	3,800
Provisions - Non Current	4,291	3,748	4,567	819
Total non current liabilities	73,218	73,531	50,889	-22,642
Net assets	573,362	566,755	602,000	35,246

Kaipara District Council

Statement of Changes in Net Assets/Equity

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
Balance at 1 July	555,128	548,223	579,346	31,123
Comprehensive revenue and expense				
Surplus/(deficit) for the period	4,930	3,708	7,733	4,025
Other comprehensive revenue and expense				
Surplus on Revaluation of Infrastructure	13,571	14,824	14,922	98
Total comprehensive revenue and expense	18,501	18,532	22,654	4,122
Balance at 30 June	573,629	566,755	602,000	35,246

Kaipara District Council
Prospective Statement of Cash Flows

For period commencing:	Annual Plan	LTP	Annual Plan
1 July	2016-2017	2017-2018	2017-2018
	\$'000	\$'000	\$'000
Operating Activities			
Cash provided from:			
Rates	32,288	33,514	33,707
Fees, Charges and Other	5,510	5,355	6,268
Grants and Subsidies	11,657	10,806	13,863
Interest Received	25	50	20
<i>sub total</i>	<u>49,481</u>	<u>49,725</u>	<u>53,859</u>
Cash applied to:			
Suppliers and Employees	31,552	31,810	34,311
Taxes (including the net effect of GST)	0	0	0
Interest Expense	3,440	4,166	3,367
<i>sub total</i>	<u>34,992</u>	<u>35,976</u>	<u>37,678</u>
Net Cash from/(to) Operating Activities	<u>14,489</u>	<u>13,749</u>	<u>16,180</u>
Investing Activities			
Cash provided from:			
Sale of Property, Plant and Equipment	150	150	150
<i>sub total</i>	<u>150</u>	<u>150</u>	<u>150</u>
Cash applied to:			
Property, Plant and Equipment Purchases	15,863	13,830	18,857
<i>sub total</i>	<u>15,863</u>	<u>13,830</u>	<u>18,857</u>
Net Cash from/(to) Investing Activities	<u>-15,713</u>	<u>-13,680</u>	<u>-18,707</u>
Financing Activities			
Loan Repayments (Net)	-213	-1,875	2,508
Net Cash from/(to) Financing Activities	<u>-213</u>	<u>-1,875</u>	<u>2,508</u>
Net Increase/(Decrease) in cash held	<u>-1,436</u>	<u>-1,807</u>	<u>-18</u>
Cash at 1 July	2,119	2,216	682
Cash at 30 June	682	410	583

Kaipara District Council
Targeted Rates for metered water supply

For period commencing:	Annual Plan	LTP	Annual Plan	Variance LTP to AP
1 July	2016-2017	2017-2018	2017-2018	2017-2018
	\$'000	\$'000	\$'000	\$'000
Targeted Rates for metered water supply				
Water Supply	2,866	2,860	3,239	-379
<i>Total Targeted Rates for metered water supply</i>	2,866	2,860	3,239	-379

Kaipara District Council
Statement of Financial Reserves

For the year ended:	Annual Plan	LTP	Annual Plan
30 June	2016-2017	2017-2018	2017-2018
	\$'000	\$'000	\$'000
Accumulated Funds			
Opening Balance	370,863	376,434	391,865
Transfers In	5,002	3,777	7,266
Transfers Out	-8,137	-7,847	-8,879
Accumulated Funds	<u>375,311</u>	<u>379,998</u>	<u>390,252</u>
Asset Revaluation Reserves			
Opening Balance	196,754	184,759	210,459
Transfers In	13,571	14,824	14,922
Transfers Out	134	0	0
Asset Revaluation Reserves	<u>210,459</u>	<u>199,583</u>	<u>225,381</u>
Restricted Reserves			
Opening Balance	5,826	5,618	5,692
Transfers In	0	0	0
Transfers Out	-134	0	0
Restricted Reserves	<u>5,692</u>	<u>5,618</u>	<u>5,692</u>
Council Created Reserves			
Opening Balance	-18,448	-18,588	-18,593
Transfers In	5,807	6,105	6,365
Transfers Out	-5,767	-5,961	-7,279
Council Created Reserves	<u>-18,408</u>	<u>-18,444</u>	<u>-19,506</u>

Kaipara District Council
Statement of Reserves Funds

For the year ended:	Community Activities	Regulatory Management	Emergency Management	Flood Protection and Control Works	District Leadership	Solid Waste	The Provision of Roads and Footpaths	Sewerage and the Treatment and Disposal of Sewage	Stormwater Drainage	Water Supply	Total Reserves Funds
	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000	2017-2018 \$'000
30 June											
Council Created Reserves											
Depreciation Reserve											
Opening Balance	55	0	26	29	-1,141	0	2,052	718	190	768	2,697
Deposited	167	14	0	104	410	6	2,431	569	312	878	4,891
Withdrawn	-333	0	0	-20	-226	0	-2,431	-345	-293	-781	-4,428
Closing Balance	-110	14	26	113	-957	6	2,052	942	209	866	3,160
Development Contribution Reserve											
Opening Balance	0	0	0	0	-12	0	86	-25,121	16	29	-25,003
Deposited	0	0	0	0	0	0	285	350	14	0	648
Withdrawn	0	0	0	0	0	0	-409	-390	-38	0	-838
Closing Balance	0	0	0	0	-12	0	-39	-25,162	-8	29	-25,193
Financial Contribution Reserve											
Opening Balance	2,763	0	0	0	0	0	576	0	0	0	3,339
Deposited	500	0	0	0	0	0	40	0	0	0	541
Withdrawn	-1,485	0	0	0	70	0	0	0	0	0	-1,415
Closing Balance	1,778	0	0	0	70	0	616	0	0	0	2,465
Provision Expenditure Reserve											
Opening Balance	0	0	0	0	0	503	0	56	0	0	559
Deposited	0	0	0	0	0	250	0	34	0	0	284
Withdrawn	0	0	0	0	0	-600	0	0	0	0	-600
Closing Balance	0	0	0	0	0	153	0	90	0	0	243
Restricted Council Reserves											
Restricted Reserve											
Opening Balance	0	0	0	0	5,692	0	0	0	0	0	5,692
Deposited	0	0	0	0	0	0	0	0	0	0	0
Withdrawn	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	0	0	0	0	5,692	0	0	0	0	0	5,692

Kaipara District Council
Annual Plan 2017/2018

Attachment 4

Proposed capital expenditure programme - summary	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Whole of Council	18,858	13,830	5,028
Community Activities	1,748	712	1,036
District Leadership	375	385	(10)
Water Supply	1,077	1,006	71
Sewerage and the Treatment and Disposal of Sewage	875	561	314
Stormwater Drainage	358	382	(25)
Flood Protection and Control Works	170		170
Solid Waste	600		600
The Provision of Roads and Footpaths	13,656	10,784	2,872

Kaipara District Council
Annual Plan 2017-2018

Attachment 5

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Whole of Council	18,857	13,830	5,027
Community Activities	1,748	712	1,036
Kai Iwi Lakes: Campground	150	157	(7)
Kai Iwi facilities	✓	✓	
Community Housing General	15	16	(1)
Community Housing renewals	✓	✓	
District Parks and Reserves	230	232	(2)
Playgrounds new	✓	✓	
Playgrounds renewals	✓	✓	
Taharoa Domain - implement Reserve Management Plan	✓		
Park Improvements (furniture/carpark/lighting/paths)	✓		
Community Infrastructure - District	✓		
Reserves acquisitions		✓	
District Public Toilet Amenities	180	190	(10)
Public toilets - Jaycee Park	✓		
Public toilets renewals - Glinks Gully and Pahi	✓		
Public toilets new		✓	
Public toilets renewals		✓	
Libraries	63	65	(3)
Library book replacements	✓	✓	
Mangawhai Parks and Reserves	530		530
Community infrastructure - Mangawhai	✓		
Mangawhai Community Park - implement Master Plan	✓		
Mangawhai Heads to Alamar Crescent walkway	✓		
Walkway capacity projects for tracks and walkway		✓	
Dargaville Halls	50	52	(2)
Building renewal and earthquake stabilisation	✓	✓	
Taharoa Domain	190		190
Implement Reserve Management Plan	✓		
New tractor	✓		
Public toilets - Lake Waikare	✓		
Harding Park	100		100
Implement Reserve Management Plan	✓		
Dargaville Parks and Reserves	240		240
Community infrastructure - Dargaville	✓		
Cycleway/Walkway - develop and implement strategy	✓		
Dargaville Placemaking - additional costs	✓		

Kaipara District Council
Annual Plan 2017-2018

Attachment 5

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
District Leadership	375	385	(10)
Communications and Customer Services	21	21	0
Replaced equipment	✓	✓	
Information Services	199	165	34
Data Warehouse and Management Reporting		✓	
Library systems		✓	
Replaced equipment	✓	✓	
Electronic Document and Records Management	✓		
Magawhai server room and recabling	✓		
New equipment	✓		
NTA development	✓		
Agenda/report management		✓	
Website development		✓	
Council Offices: Dargaville	55	93	(38)
Civic buildings renewals	✓	✓	
Dargaville offices equipment renewal	✓	✓	
Corporate Services	100	106	(6)
Fleet replacement	✓	✓	
Water Supply	1,076	1,006	70
Dargaville Water Supply	839	790	49
Baylys trunk main Stage 2: Replace 3km of balance 5km 150mm AC	✓	✓	
P5: AC 300mm renewal - Beach Road - 406m	✓	✓	
Take consent compliance	✓	✓	
Compliance NZDWS (renewal)	✓	✓	
Backwash discharge WTP	✓		
Maungatoroto Water Supply	193	167	26
NZDWS compliance	✓	✓	
Water take consent compliance	✓	✓	
Backwash discharge WTP	✓		
AC 200mm renewal - raw water main - 2nd 400m of 8km		✓	
Mangawhai Water Supply	1	2	(1)
Water take consent compliance	✓	✓	
Ruawai Water Supply	42	45	(4)
NZDWS compliance	✓	✓	
Replace balance (4th Stage) 3km retic of 100-150mm dia to meet fire flow	✓	✓	
Glinks Gully Water Supply	1	2	(1)
Water take consent compliance	✓	✓	

Kaipara District Council
Annual Plan 2017-2018

Attachment 5

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Sewerage and the Treatment and Disposal of Sewage	875	561	314
Dargaville Wastewater Scheme	430	458	(28)
P8: AC 150mm renewal - Gordon; Bowen; Churchill; Jervois; Onslow; Grey Streets - 1500m	✓		
P9a: AC 150mm renewal - Montgomery Avenue; Huia and Tui Crescents - 1000m	✓		
Pump stations renewal - pumps; electrical and mechanical	✓	✓	
Renewal of reticulation areas		✓	
Mangawhai Wastewater Scheme	390	45	345
Additional capacity for growth - Council contribution	✓		
Upgrade PS-VA	✓		
Disposal system improvements and expansion		✓	
Kiwaka Wastewater Scheme	3		3
Environmental compliance	✓		
Maungaturoto Wastewater Scheme	53	58	(6)
Environmental compliance	✓		
Pump station storage	✓	✓	
Reticulation renewal	✓	✓	
Stormwater Drainage	358	382	(25)
Dargaville Stormwater Scheme	250	265	(15)
P3: Conc pipe (no joint) renewal - Haimona Street - dia 225; 375; 425mm; length 600m	✓		
Pipeline renewal - various		✓	
Baylys Stormwater Scheme	20	22	(2)
Renewals	✓	✓	
Mangawhai Stormwater Scheme	88	95	(8)
Additional capacity for growth - Council contribution	✓		
All asset rouns renewal and consent related projects (renewal)	✓	✓	
Flood Protection and Control Works	170	0	170
Land Drainage:- District Wide	30		30
Floodgate replacements	✓		
Raupo Land Drainage Scheme	140		140
Stopbank improvements	✓		
Floodgate replacement	✓		
Solid Waste	600	0	600
District Closed Landfills	600		600
Awakino consent	✓		
Hakaru leachate improvements	✓		

Kaipara District Council
Annual Plan 2017-2018

Attachment 5

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
The Provision of Roads and Footpaths			
Bridges and Structures	836	452	384
Bridges and structures	✓		
Kaikohe Road bridge No 89	✓		
Settlement Road bridge No 249	✓		
266 Taipuha Station Road bridge		✓	
NZTA revision		✓	
Possible sites yet unidentified		✓	
Road Works: Unsealed	2,125	2,078	47
Tokatoka Road	✓		
Testing various sites	✓		
Bickerstaffe Road	✓		
Causer Road	✓		
FR Avoca Road	✓		
FR Waihue Road	✓		
FR Waimata Road	✓		
Gorge Road	✓		
Oparakau Road	✓		
Pouto Road section	✓		
Kirikopuni Valley Road		✓	
Hoanga Road		✓	
Mangatu Road		✓	
Maropiu Road		✓	
Maropu Settlement Road		✓	
Mititai Road		✓	
Mt Wesley Coast Road		✓	
NZTA revision		✓	
Road renewal - forestry related		✓	
Settlement Road		✓	
Te Kowhai Road		✓	
Turiwiri West Road		✓	
Waihue Road		✓	
Road Works: Minor Improvements	4,761	2,505	2,256
Cames Road route treatment	✓		
Cove Road E&W barrier kerb - west	✓		
Cove Road E&W guardrail - east	✓		
Cove Road E&W signs and delineation - west	✓		
Pouto Road sighthtrails; guardrails	✓		
Settlement Road	✓		
Tinopai Road - seal widening	✓		
Bee Bush / Aropohue / Hoyle Intersection	✓		
Collector roads safety improvements	✓		
Eveline Street turning area improve drainage	✓		
Garbolino Road Slip	✓		
Guardrail replacements	✓		
LED conversion of streetlights	✓		

Kaipara District Council
Annual Plan 2017-2018

Attachment 4

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
The Provision of Roads and Footpaths			
Mangawhai Road seal widening associated with rehab	✓		
Mangawhai Road slip #1 RP727-790	✓		
Mangawhai town improvements	✓		
Molesworth Drive path Stage 1	✓		
Opanake Road Slip (1) RP 1230	✓		
Opanake Road Slip (2) RP 2208	✓		
Opanake Road Slip (2) RP 4434-4460	✓		
Opanake Road Slip (2) RP 8511	✓		
Paparoa-Oakleigh Road corner easing #1 RP6770	✓		
Paparoa-Oakleigh Road corner easing #2 RP3500	✓		
Paparoa-Oakleigh Road corner easing #3 RP4000	✓		
Paparoa-Oakleigh Road corner easing #4 RP5800	✓		
Primary collectors signage and delineation	✓		
Tara Road footpath safety improvement	✓		
Tara Road flooding	✓		
Tara Road flooding investigation	✓		
Turkey Flat/Tatarariki/Spur Road intersection	✓		
Waihue Road pavement widening	✓		
Waihue Road Slip c/over from 2016/2017	✓		
Baylys Coast Road hazard identification		✓	
Cames Road route treatment		✓	
Cove Road E&W barrier kerb - west		✓	
Cove Road E&W guardrail - east		✓	
Cove Road E&W signs and delineation - west		✓	
Mangatu Road - in association with heavy metalling		✓	
Mangawhai Road - seal widening		✓	
Miscellaneous - Sites yet to be determined (potential bridge/culvert replacements)		✓	
Parore West Road/Waihue Road intersection		✓	
Pouto Road sighthtrails, guardrails		✓	
Settlement Road		✓	
Tinopai Road - seal widening		✓	
Waihue Road - in association with heavy metalling		✓	
Footpaths and Berms	62	62	0
Paparoa parking area to wharf	✓	✓	
Emergency Works and Preventative Maintenance	320	311	9
Emergency works (local share)	✓		
Potential future sites (Storm damage)	✓	✓	
Mangawhai Road 1		✓	
Mangawhai Road 2		✓	
Roading Community Programmes and Road Safety	130	129	1
Road Safety Promotion (Roadsafe Northland)	✓	✓	
Roading Infrastructure: Unsubsidised	760	724	36
Settlement Road - seal extension	✓	✓	
TBA - seal widening	✓	✓	
Settlement Road seal extension	✓	✓	
Removal of dangerous trees	✓		

Kaipara District Council
Annual Plan 2017-2018

Attachment 4

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
The Provision of Roads and Footpaths			
Road Works: Drainage	410	424	(14)
Various - major drainage	✓	✓	
NZTA Revision		✓	
Road Works: Sealed Resurfacing	1,164	1,208	(44)
Various roads	✓		
Various sites	✓	✓	
NZTA Revision		✓	
Road Works: Sealed	2,898	2,695	203
Ararua Road	✓	✓	
Tinopai Road	✓	✓	
Dunn Road	✓	✓	
2017/2018 pre-reseal catch up round	✓		
Mangawhai Road RP700-1393	✓	✓	
Robertson Road RP202-1057	✓	✓	
Waihue Road (1) RP9330-10170	✓	✓	
Waihue Road (2) RP10596-10961	✓		
NZTA Revision		✓	
Oneriri Road		✓	
Onslow Road		✓	
Rehabilitation and drainage renewals		✓	
West Coast Road		✓	
Traffic Services	190	196	(6)
Traffic Services	✓		
NZTA Revision		✓	
	13,656	10,784	2,872

Summary

2017-2018 proposed rates summary (uniform annual general charge \$748)
Effect of changes to Rating by Category

Rates set (incl GST)*	2016/2017	2017/2018 LTP Y3		2017/2018 - UAGC \$748		Total \$	
	\$	Movement \$	%	Movement \$	%		
Commercial	905,800	84,100	9.3%	989,900	70,300	7.8%	976,100
Dairy	3,786,900	-60,500	-1.6%	3,726,400	-45,400	-1.2%	3,741,500
Forestry exotic	790,100	5,000	0.6%	795,100	-10,200	-1.3%	779,900
Forestry indigenous	29,000	1,200	4.1%	30,200	1,300	4.5%	30,300
Horticultural	349,600	500	0.1%	350,100	600	0.2%	350,200
Industrial	437,900	28,000	6.4%	465,900	22,700	5.2%	460,600
Lifestyle <2 ha	2,538,200	130,000	5.1%	2,668,200	127,400	5.0%	2,665,600
Lifestyle >=2 ha	3,876,200	53,800	1.4%	3,930,000	58,500	1.5%	3,934,700
Mining	18,200	300	1.6%	18,500	300	1.6%	18,500
Other	444,100	90,000	20.3%	534,100	82,100	18.5%	526,200
Pastoral	5,731,600	-38,800	-0.7%	5,692,800	-13,200	-0.2%	5,718,400
Residential	13,985,600	1,076,800	7.7%	15,062,400	907,400	6.5%	14,893,000
Specialty	28,000	-100	-0.4%	27,900	0	0.0%	28,000
Utilities	50,300	3,300	6.6%	53,600	2,800	5.6%	53,100
.							
Total incl GST	32,971,500	1,373,600	4.17%	34,345,100	1,204,600	3.65%	34,176,100
Total excl GST	28,670,900			29,865,300			29,718,300

* General rates and targeted rates (excludes water by metre)

Summary

2017-2018 proposed rates summary (uniform annual general charge \$748)
Effect of changes to Rating by Average Property

Rates set (incl GST) *	2016/2017 \$	2017/2018 LTP Y3		2017/2018 - UAGC \$748		
		Movement \$ %	Total \$	Movement \$ %	Total \$	
<u>Residential</u>						
Mangawhai	2,960	146 4.9%	3,106	108 3.7%	3,068	
Dargaville	1,960	182 9.3%	2,142	154 7.9%	2,114	
Maungaturoto	1,978	229 11.6%	2,207	165 8.3%	2,143	
Baylys	1,174	100 8.5%	1,274	102 8.7%	1,276	
Te Kopuru	1,395	211 15.1%	1,606	101 7.3%	1,496	
Ruawai	957	43 4.5%	999	38 4.0%	995	
Tinopai	1,054	34 3.3%	1,088	33 3.1%	1,086	
Paparoa	937	38 4.0%	975	35 3.8%	973	
Kaiwaka	1,869	218 11.7%	2,087	220 11.8%	2,089	
Pahi	1,006	36 3.6%	1,042	34 3.4%	1,040	
Glinks Gully	2,501	83 3.3%	2,584	77 3.1%	2,578	
<u>Lifestyle</u>						
Mangawhai >=2 ha	2,203	-58 -2.6%	2,146	41 1.9%	2,244	
Kaiwaka >=2 ha	1,563	20 1.3%	1,583	22 1.4%	1,585	
Maungaturoto >=2 ha	1,701	17 1.0%	1,718	19 1.1%	1,720	
Paparoa >=2 ha	1,188	31 2.6%	1,219	30 2.5%	1,218	

* General rates and targeted rates (excludes water by metre)

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes									\$ change	% change	
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)	Total				
Residential property in Mangawhai – land value \$131,000																					
Lower value property	390	708	-	-	119	1,108	-	74	2,400	382	748	132	1,168	0	72	0	2,502	103	4%		
Residential property in Mangawhai – land value \$185,000																					
Median value property	551	708	-	-	169	1,108	-	74	2,610	540	748	187	1,168	0	72	0	2,714	105	4%		
Residential property in Mangawhai – land value \$275,000																					
Average value property	820	708	-	-	251	1,108	-	74	2,960	802	748	278	1,168	0	72	0	3,068	108	4%		
Residential property in Mangawhai – land value \$770,000																					
Extra high value property	2,295	708	-	-	702	1,108	-	74	4,886	2,247	748	778	1,168	0	72	0	5,013	126	3%		
Residential property in Dargaville – land value \$51,000																					
Lower value property	152	708	-	-	141	924	-	0	1,925	149	748	207	969	0	0	0	2,072	147	8%		
Residential property in Dargaville – land value \$59,000																					
Median value property	176	708	-	-	163	924	-	0	1,971	172	748	239	969	0	0	0	2,128	157	8%		
Residential property in Dargaville – land value \$57,000																					
Average value property	170	708	-	-	157	924	-	0	1,960	166	748	231	969	0	0	0	2,114	154	8%		
Residential property in Dargaville – land value \$81,000																					
Extra high value property	241	708	-	-	224	924	-	0	2,097	236	748	328	969	0	0	0	2,281	184	9%		
Residential property in Maungaturoto – land value \$73,000																					
Lower value property	218	708	-	-	-	1,108	-	-70	1,963	213	748	0	1,168	0	0	0	2,129	165	8%		
Residential property in Maungaturoto – land value \$76,000																					
Median value property	226	708	-	-	-	1,108	-	-70	1,972	222	748	0	1,168	0	0	0	2,137	165	8%		
Residential property in Maungaturoto – land value \$78,000																					
Average value property	232	708	-	-	-	1,108	-	-70	1,978	228	748	0	1,168	0	0	0	2,143	165	8%		
Residential property in Maungaturoto – land value \$90,000																					
Extra high value property	268	708	-	-	-	1,108	-	-70	2,014	263	748	0	1,168	0	0	0	2,178	164	8%		
Residential property in Baylys – land value \$71,000																					
Lower value property	212	708	-	-	126	-	-	0	1,046	207	748	176	0	0	0	0	1,131	85	8%		
Residential property in Baylys – land value \$85,000																					
Median value property	253	708	-	-	151	-	-	0	1,112	248	748	210	0	0	0	0	1,206	94	8%		
Residential property in Baylys – land value \$98,000																					
Average value property	292	708	-	-	174	-	-	0	1,174	286	748	242	0	0	0	0	1,276	102	9%		
Residential property in Baylys – land value \$153,000																					
Extra high value property	456	708	-	-	271	-	-	0	1,435	446	748	378	0	0	0	0	1,573	137	10%		

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes									\$ change	% change
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)	Total			
	Residential property in Te Kopuru – land value \$30,000																			
Lower value property	89	708	-	-	43	533	-	0	1,373	88	748	59	577	0	0	0	1,472	99	7%	
	Residential property in Te Kopuru – land value \$34,000																			
Median value property	101	708	-	-	49	533	-	0	1,391	99	748	67	577	0	0	0	1,491	101	7%	
	Residential property in Te Kopuru – land value \$35,000																			
Average value property	104	708	-	-	50	533	-	0	1,395	102	748	69	577	0	0	0	1,496	101	7%	
	Residential property in Te Kopuru – land value \$53,000																			
Extra high value property	158	708	-	-	76	533	-	0	1,474	155	748	105	577	0	0	0	1,585	110	7%	

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes								\$ change	% change
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)	Total		
Residential property in Ruawai – land value \$25,000																			
Lower value property	75	708	-	-	-	-	122	37	941	73	748	0	0	122	36	0	979	38	4%
Residential property in Ruawai – land value \$27,000																			
Median value property	80	708	-	-	-	-	132	37	957	79	748	0	0	132	36	0	995	38	4%
Residential property in Ruawai – land value \$27,000																			
Average value property	80	708	-	-	-	-	132	37	957	79	748	0	0	132	36	0	995	38	4%
Residential property in Ruawai – land value \$32,000																			
Extra high value property	95	708	-	-	-	-	156	37	996	93	748	0	0	156	36	0	1,034	38	4%
Residential property in Tinopai – land value \$90,000																			
Lower value property	268	708	-	-	-	-	-	0	976	263	748	0	0	0	0	0	1,011	34	4%
Residential property in Tinopai – land value \$113,000																			
Median value property	337	708	-	-	-	-	-	0	1,045	330	748	0	0	0	0	0	1,078	33	3%
Residential property in Tinopai – land value \$116,000																			
Average value property	346	708	-	-	-	-	-	0	1,054	338	748	0	0	0	0	0	1,086	33	3%
Residential property in Tinopai – land value \$185,000																			
Extra high value property	551	708	-	-	-	-	-	0	1,259	540	748	0	0	0	0	0	1,288	28	2%
Residential property in Paparua – land value \$69,000																			
Lower value property	206	708	-	-	-	-	-	0	914	201	748	0	0	0	0	0	949	36	4%
Residential property in Paparua – land value \$74,000																			
Median value property	221	708	-	-	-	-	-	0	929	216	748	0	0	0	0	0	964	35	4%
Residential property in Paparua – land value \$77,000																			
Average value property	229	708	-	-	-	-	-	0	937	225	748	0	0	0	0	0	973	35	4%
Residential property in Paparua – land value \$113,000																			
Extra high value property	337	708	-	-	-	-	-	0	1,045	330	748	0	0	0	0	0	1,078	33	3%
Residential property in Kaiwaka – land value \$62,000																			
Lower value property	185	708	-	-	70	837	-	0	1,799	181	748	79	1,016	0	0	-8	2,017	217	12%
Residential property in Kaiwaka – land value \$65,000																			
Median value property	194	708	-	-	73	837	-	0	1,811	190	748	83	1,016	0	0	-8	2,029	218	12%
Residential property in Kaiwaka – land value \$79,000																			
Average value property	235	708	-	-	89	837	-	0	1,869	231	748	101	1,016	0	0	-7	2,089	220	12%
Residential property in Kaiwaka – land value \$113,000																			
Extra high value property	337	708	-	-	127	837	-	0	2,009	330	748	145	1,016	0	0	-5	2,234	226	11%

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes									\$ change	% change
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)	Total			
Residential property in Pahi – land value \$83,000																				
Lower value property	247	708	-	-	-	-	-	0	955	242	748	0	0	0	0	0	990	35	4%	
Residential property in Pahi – land value \$95,000																				
Median value property	283	708	-	-	-	-	-	0	991	277	748	0	0	0	0	0	1,025	34	3%	
Residential property in Pahi – land value \$100,000																				
Average value property	298	708	-	-	-	-	-	0	1,006	292	748	0	0	0	0	0	1,040	34	3%	
Residential property in Pahi – land value \$162,000																				
Extra high value property	483	708	-	-	-	-	-	0	1,191	473	748	0	0	0	0	0	1,221	30	3%	
Residential property in Ginks Gully – land value \$235,000																				
Lower value property	700	708	-	-	-	1,108	-	0	2,516	686	748	0	1,159	0	0	0	2,593	76	3%	
Residential property in Ginks Gully – land value \$245,000																				
Median value property	730	708	-	-	-	1,108	-	0	2,546	715	748	0	1,159	0	0	0	2,622	76	3%	
Residential property in Ginks Gully – land value \$230,000																				
Average value property	685	708	-	-	-	1,108	-	0	2,501	671	748	0	1,159	0	0	0	2,578	77	3%	
Residential property in Ginks Gully – land value \$255,000																				
Extra high value property	760	708	-	-	-	1,108	-	0	2,576	744	748	0	1,159	0	0	0	2,651	75	3%	
Lifestyle property in Mangawhai – land value \$165,000, 0.47ha																				
Lower value property	492	708	-	-	150	-	74	1,424	481	748	167	0	0	74	0	0	1,470	46	3%	
Lifestyle property in Mangawhai – land value \$205,000, 0.59ha																				
Median value property	611	708	-	-	187	-	74	1,580	598	748	207	0	0	74	0	0	1,627	48	3%	
Lifestyle property in Mangawhai – land value \$257,000, 2.5ha																				
Average value property	1,187	708	-	-	234	-	74	2,203	1,162	748	260	0	0	74	0	0	2,244	41	2%	
Lifestyle property in Mangawhai – land value \$650,000, 9.5ha																				
Extra high value property	3,003	708	-	-	593	-	74	4,377	2,940	748	657	0	0	74	0	0	4,419	42	1%	
Lifestyle property in Kaiwaka – land value \$145,000, 1.6ha																				
Lower value property	432	708	-	-	-	-	0	1,140	423	748	0	0	0	0	0	0	1,171	31	3%	
Lifestyle property in Kaiwaka – land value \$175,000, 1.6ha																				
Median value property	808	708	-	-	-	-	0	1,516	511	748	0	0	0	0	0	0	1,259	-258	-17%	
Lifestyle property in Kaiwaka – land value \$185,000, 5.9ha																				
Average value property	855	708	-	-	-	-	0	1,563	837	748	0	0	0	0	0	0	1,585	22	1%	
Lifestyle property in Kaiwaka – land value \$280,000, 9.1ha																				
Extra high value property	1,293	708	-	-	-	-	0	2,001	1,266	748	0	0	0	0	0	0	2,014	13	1%	

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes									\$ change	% change
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)	Total			
	Lifestyle property in Maungaturoto – land value \$98,000, 0.6ha																			
Lower value property	292	708	-	-	-	-	0	1,000	286	748	0	0	0	0	0	0	1,034	34	3%	
	Lifestyle property in Maungaturoto – land value \$116,000, 1.3ha																			
Median value property	346	708	-	-	-	-	0	1,054	338	748	0	0	0	0	0	0	1,086	33	3%	
	Lifestyle property in Maungaturoto – land value \$130,000, 1.8ha																			
Average value property	388	708	-	-	-	-	0	1,096	379	748	0	0	0	0	0	0	1,127	32	3%	
	Lifestyle property in Maungaturoto – land value \$215,000, 12.2ha																			
Extra high value property	993	708	-	-	-	-	0	1,701	972	748	0	0	0	0	0	0	1,720	19	1%	
	Lifestyle property in Molesworth – land value \$240,000, 1.9ha																			
Lower value property	715	708	-	-	-	-	74	1,497	700	748	0	0	0	0	72	0	1,520	23	2%	
	Lifestyle property in Molesworth – land value \$285,000, 4.0ha																			
Median value property	1,317	708	-	-	-	-	74	2,098	1,289	748	0	0	0	0	72	0	2,109	11	1%	
	Lifestyle property in Molesworth – land value \$430,000, 1.5ha																			
Average value property	1,986	708	-	-	-	-	74	2,768	1,255	748	0	0	0	0	72	0	2,075	-693	-25%	
	Lifestyle property in Molesworth – land value \$1950,000, 5.0ha																			
Extra high value property	9,008	708	-	-	-	-	74	9,790	8,820	748	0	0	0	0	72	0	9,640	-150	-2%	
	Lifestyle property in Paparoa – land value \$76,000, 0.59ha																			
Lower value property	226	708	-	-	-	-	0	934	222	748	0	0	0	0	0	0	970	35	4%	
	Lifestyle property in Paparoa – land value \$91,000, 3.5ha																			
Median value property	420	708	-	-	-	-	0	1,128	412	748	0	0	0	0	0	0	1,160	31	3%	
	Lifestyle property in Paparoa – land value \$104,000, 4.0ha																			
Average value property	480	708	-	-	-	-	0	1,188	470	748	0	0	0	0	0	0	1,218	30	3%	
	Lifestyle property in Paparoa – land value \$229,000, 10.0ha																			
Extra high value property	1,058	708	-	-	-	-	0	1,766	1,036	748	0	0	0	0	0	0	1,784	18	1%	
	Pastoral property in Waipoua – land value \$301,000																			
Lower value property	1,390	708	-	-	-	-	0	2,098	1,361	748	0	0	0	0	0	0	2,109	11	1%	
	Pastoral property in Kaihu – land value \$470,000, 100ha																			
Median value property	2,171	708	-	-	-	-	0	2,879	2,126	748	0	0	0	0	0	0	2,874	-5	0%	
	Pastoral property in Pouto Peninsula – land value \$665,000, 67ha																			
Average value property	3,072	708	-	-	-	-	329	4,109	3,008	748	0	0	350	0	0	0	4,106	-3	0%	
	Pastoral property in Kaiwaka – land value \$1,890,000, 235ha																			
Extra high value property	8,731	708	-	-	-	-	0	9,439	8,548	748	0	0	0	0	0	0	9,296	-142	-2%	

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes									\$ change	% change
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)	Total			
	Dairy property in Maungaturoto – land value \$530,000, 51ha																			
Lower value property	2,448	708	-	-	-	-	0	3,156	2,397	748	0	0	310	0	0	0	3,455	299	9%	
	Dairy property in Tokatoka – land value \$790,000, 70ha																			
Median value property	3,649	708	-	-	-	1,833	37	6,227	3,573	748	0	0	1,875	36	0	0	6,232	5	0%	
	Dairy property in Pouto – land value \$950,000, 76ha																			
Average value property	4,388	708	-	-	-	2,205	0	7,301	4,297	748	0	0	795	0	0	0	5,840	-1,461	-20%	
	Dairy property in Ruawai – land value \$2,770,000, 247ha																			
Extra high value property	12,796	708	-	-	-	766	0	14,270	12,529	748	0	0	3,809	36	0	0	17,122	2,852	20%	
	Horticultural property in Central – land value \$320,000																			
Average value property	1,478	708	-	-	-	227	0	2,413	1,447	748	0	0	225	0	0	0	2,420	7	0%	
	Forestry Exotic property in Waipoua – land value \$360,000, 293ha																			
Average value property	1,663	708	-	-	-	-	2,818	5,189	1,628	748	0	0	0	2,908	0	0	5,284	95	2%	
	Commercial property in Dargaville – land value \$77,000																			
Lower value property	356	708	-	-	213	924	0	2,201	348	748	312	969	0	0	0	0	2,377	176	8%	
	Commercial property in Dargaville – land value \$120,000																			
Median value property	554	708	-	-	331	1,387	0	2,980	543	748	486	1,453	0	0	0	0	3,230	250	8%	
	Commercial property in Dargaville – land value \$150,000																			
Average value property	693	708	-	-	414	1,849	0	3,664	678	748	608	1,938	0	0	0	0	3,972	308	8%	
	Commercial property in Dargaville – land value \$365,000																			
Extra high value property	1,686	708	-	-	1,008	3,697	0	7,099	1,651	748	1,478	3,876	0	0	0	0	7,753	654	9%	
	Commercial property in Maugaturoto – land value \$93,000																			
Average value property	430	708	-	-	-	702	0	1,840	421	748	0	1,168	0	0	-325	0	2,012	172	9%	
	Commercial property in Mangawhai – land value \$410,000																			
Average value property	1,894	708	-	-	374	2,216	74	5,265	1,854	748	415	2,335	0	72	0	0	5,424	159	3%	
	Industrial property in Dargaville – land value \$115,000																			
Average value property	531	708	-	-	317	924	0	2,481	520	748	466	969	0	0	0	0	2,703	222	9%	

Summary

**Illustrative rates summary (comparing the Uniform General Charge of \$708 and \$728 with \$748)
Effect of changes to Rating by Category**

Rates set (incl GST)*	2016/2017	2017/2018 LTP Y3		2017/2018 - UAGC \$748		2017/2018 - UAGC \$728		2017/2018 - Curr UAGC \$708	
	\$	Movement \$ %	Total \$	Movement \$ %	Total \$	Movement \$ %	Total \$	Movement \$ %	Total \$
Commercial	905,800	84,100 9.3%	989,900	70,300 7.8%	976,100	68,700 7.6%	974,500	67,000 7.4%	972,800
Dairy	3,786,900	-60,500 -1.6%	3,726,400	-45,400 -1.2%	3,741,500	-800 0.0%	3,786,100	43,900 1.2%	3,830,800
Forestry exotic	790,100	5,000 0.6%	795,100	-10,200 -1.3%	779,900	-7,600 -1.0%	782,500	-5,000 -0.6%	785,100
Forestry indigenous	29,000	1,200 4.1%	30,200	1,300 4.5%	30,300	1,200 4.1%	30,200	1,000 3.4%	30,000
Horticultural	349,600	500 0.1%	350,100	600 0.2%	350,200	2,200 0.6%	351,800	3,700 1.1%	353,300
Industrial	437,900	28,000 6.4%	465,900	22,700 5.2%	460,600	21,000 4.8%	458,900	19,300 4.4%	457,200
Lifestyle <2 ha	2,538,200	130,000 5.1%	2,668,200	127,400 5.0%	2,665,600	104,700 4.1%	2,642,900	82,000 3.2%	2,620,200
Lifestyle >=2 ha	3,876,200	53,800 1.4%	3,930,000	58,500 1.5%	3,934,700	54,200 1.4%	3,930,400	50,000 1.3%	3,926,200
Mining	18,200	300 1.6%	18,500	300 1.6%	18,500	100 0.5%	18,300	0 0.0%	18,200
Other	444,100	90,000 20.3%	534,100	82,100 18.5%	526,200	80,600 18.1%	524,700	79,100 17.8%	523,200
Pastoral	5,731,600	-38,800 -0.7%	5,692,800	-13,200 -0.2%	5,718,400	50,100 0.9%	5,781,700	113,300 2.0%	5,844,900
Residential	13,985,600	1,076,800 7.7%	15,062,400	907,400 6.5%	14,893,000	827,800 5.9%	14,813,400	748,200 5.3%	14,733,900
Specialty	28,000	-100 -0.4%	27,900	0 0.0%	28,000	100 0.4%	28,100	300 1.1%	28,300
Utilities	50,300	3,300 6.6%	53,600	2,800 5.6%	53,100	2,300 4.6%	52,600	1,700 3.4%	52,000
Total incl GST	32,971,500	1,373,600 4.17%	34,345,100	1,204,600 3.65%	34,176,100	1,204,600 3.7%	34,176,100	1,204,500 3.7%	34,176,000
Total excl GST	28,670,900		29,865,300		29,718,300		29,718,300		29,718,300

* General rates and targeted rates (excludes water by metre)

Summary

**Illustrative rates summary (comparing the Uniform General Charge of \$708 and \$728 with \$748)
Effect of changes to Rating by Average Property**

Rates set (incl GST) *	2016/2017	2017/2018 LTP Y3			2017/2018 - UAGC \$748			2017/2018 - UAGC \$728			2017/2018 - Curr UAGC \$708		
	\$	Movement		Total	Movement		Total	Movement		Total	Movement		Total
		\$	%	\$	\$	%	\$	\$	%	\$	\$	%	\$
<u>Residential</u>													
Mangawhai	2,960	146	4.9%	3,106	108	3.7%	3,068	103	3.5%	3,063	98	3.3%	3,058
Dargaville	1,960	182	9.3%	2,142	154	7.9%	2,114	138	7.0%	2,097	121	6.2%	2,080
Maungaturoto	1,978	229	11.6%	2,207	165	8.3%	2,143	149	7.5%	2,127	133	6.7%	2,112
Baylys	1,174	100	8.5%	1,274	102	8.7%	1,276	88	7.5%	1,262	73	6.2%	1,247
Te Kopuru	1,395	211	15.1%	1,606	101	7.3%	1,496	83	6.0%	1,478	65	4.7%	1,460
Ruawai	957	43	4.5%	999	38	4.0%	995	20	2.1%	976	1	0.1%	958
Tinopai	1,054	34	3.3%	1,088	33	3.1%	1,086	19	1.8%	1,073	5	0.5%	1,059
Paparoa	937	38	4.0%	975	35	3.8%	973	19	2.1%	957	4	0.4%	941
Kaiwaka	1,869	218	11.7%	2,087	220	11.8%	2,089	204	10.9%	2,073	189	10.1%	2,058
Pahi	1,006	36	3.6%	1,042	34	3.4%	1,040	19	1.9%	1,025	5	0.5%	1,011
Glinks Gully	2,501	83	3.3%	2,584	77	3.1%	2,578	69	2.8%	2,570	62	2.5%	2,563
<u>Lifestyle</u>													
Mangawhai >=2 ha	2,203	-58	-2.6%	2,146	41	1.9%	2,244	42	1.9%	2,246	44	2.0%	2,247
Kaiwaka >=2 ha	1,563	20	1.3%	1,583	22	1.4%	1,585	18	1.1%	1,580	13	0.8%	1,576
Maungaturoto >=2 ha	1,701	17	1.0%	1,718	19	1.1%	1,720	17	1.0%	1,719	15	0.9%	1,717
Paparoa >=2 ha	1,188	31	2.6%	1,219	30	2.5%	1,218	19	1.6%	1,207	7	0.6%	1,196

* General rates and targeted rates (excludes water by metre)

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes									\$ change	% change	
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)	Total				
Residential property in Mangawhai – land value \$131,000																					
Lower value property	390	708	-	-	119	1,108	-	74	2,400	389	728	132	1,168	0	72	0	2,489	90	4%		
Residential property in Mangawhai – land value \$185,000																					
Median value property	551	708	-	-	169	1,108	-	74	2,610	550	728	187	1,168	0	72	0	2,704	95	4%		
Residential property in Mangawhai – land value \$275,000																					
Average value property	820	708	-	-	251	1,108	-	74	2,960	817	728	278	1,168	0	72	0	3,063	103	3%		
Residential property in Mangawhai – land value \$770,000																					
Extra high value property	2,295	708	-	-	702	1,108	-	74	4,886	2,288	728	778	1,168	0	72	0	5,035	148	3%		
Residential property in Dargaville – land value \$51,000																					
Lower value property	152	708	-	-	141	924	-	0	1,925	152	728	207	969	0	0	0	2,055	130	7%		
Residential property in Dargaville – land value \$59,000																					
Median value property	176	708	-	-	163	924	-	0	1,971	175	728	239	969	0	0	0	2,111	140	7%		
Residential property in Dargaville – land value \$57,000																					
Average value property	170	708	-	-	157	924	-	0	1,960	169	728	231	969	0	0	0	2,097	138	7%		
Residential property in Dargaville – land value \$81,000																					
Extra high value property	241	708	-	-	224	924	-	0	2,097	241	728	328	969	0	0	0	2,266	168	8%		
Residential property in Maungaturoto – land value \$73,000																					
Lower value property	218	708	-	-	-	1,108	-	-70	1,963	217	728	0	1,168	0	0	0	2,112	149	8%		
Residential property in Maungaturoto – land value \$76,000																					
Median value property	226	708	-	-	-	1,108	-	-70	1,972	226	728	0	1,168	0	0	0	2,121	149	8%		
Residential property in Maungaturoto – land value \$78,000																					
Average value property	232	708	-	-	-	1,108	-	-70	1,978	232	728	0	1,168	0	0	0	2,127	149	8%		
Residential property in Maungaturoto – land value \$90,000																					
Extra high value property	268	708	-	-	-	1,108	-	-70	2,014	267	728	0	1,168	0	0	0	2,163	149	7%		
Residential property in Baylys – land value \$71,000																					
Lower value property	212	708	-	-	126	-	-	0	1,046	211	728	176	0	0	0	0	1,115	69	7%		
Residential property in Baylys – land value \$85,000																					
Median value property	253	708	-	-	151	-	-	0	1,112	253	728	210	0	0	0	0	1,191	79	7%		
Residential property in Baylys – land value \$98,000																					
Average value property	292	708	-	-	174	-	-	0	1,174	291	728	242	0	0	0	0	1,262	88	7%		
Residential property in Baylys – land value \$153,000																					
Extra high value property	456	708	-	-	271	-	-	0	1,435	455	728	378	0	0	0	0	1,561	126	9%		

Sample properties

	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)	Total	\$ change	% change	
	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes										
	Residential property in Te Kopuru – land value \$30,000																			
Lower value property	89	708	-	-	43	533	-	0	1,373	89	728	59	577	0	0	0	1,453	80	6%	
	Residential property in Te Kopuru – land value \$34,000																			
Median value property	101	708	-	-	49	533	-	0	1,391	101	728	67	577	0	0	0	1,473	83	6%	
	Residential property in Te Kopuru – land value \$35,000																			
Average value property	104	708	-	-	50	533	-	0	1,395	104	728	69	577	0	0	0	1,478	83	6%	
	Residential property in Te Kopuru – land value \$53,000																			
Extra high value property	158	708	-	-	76	533	-	0	1,474	158	728	105	577	0	0	0	1,567	93	6%	

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes							\$ change	% change	
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)			Total
Residential property in Ruawai – land value \$25,000																			
Lower value property	75	708	-	-	-	-	122	37	941	74	728	0	0	122	36	0	961	20	2%
Residential property in Ruawai – land value \$27,000																			
Median value property	80	708	-	-	-	-	132	37	957	80	728	0	0	132	36	0	976	20	2%
Residential property in Ruawai – land value \$27,000																			
Average value property	80	708	-	-	-	-	132	37	957	80	728	0	0	132	36	0	976	20	2%
Residential property in Ruawai – land value \$32,000																			
Extra high value property	95	708	-	-	-	-	156	37	996	95	728	0	0	156	36	0	1,016	20	2%
Residential property in Tinopai – land value \$90,000																			
Lower value property	268	708	-	-	-	-	-	0	976	267	728	0	0	0	0	0	995	19	2%
Residential property in Tinopai – land value \$113,000																			
Median value property	337	708	-	-	-	-	-	0	1,045	336	728	0	0	0	0	0	1,064	19	2%
Residential property in Tinopai – land value \$116,000																			
Average value property	346	708	-	-	-	-	-	0	1,054	345	728	0	0	0	0	0	1,073	19	2%
Residential property in Tinopai – land value \$185,000																			
Extra high value property	551	708	-	-	-	-	-	0	1,259	550	728	0	0	0	0	0	1,278	18	1%
Residential property in Paparoa – land value \$69,000																			
Lower value property	206	708	-	-	-	-	-	0	914	205	728	0	0	0	0	0	933	19	2%
Residential property in Paparoa – land value \$74,000																			
Median value property	221	708	-	-	-	-	-	0	929	220	728	0	0	0	0	0	948	19	2%
Residential property in Paparoa – land value \$77,000																			
Average value property	229	708	-	-	-	-	-	0	937	229	728	0	0	0	0	0	957	19	2%
Residential property in Paparoa – land value \$113,000																			
Extra high value property	337	708	-	-	-	-	-	0	1,045	336	728	0	0	0	0	0	1,064	19	2%
Residential property in Kaiwaka – land value \$62,000																			
Lower value property	185	708	-	-	70	837	-	0	1,799	184	728	79	1,016	0	0	-8	2,000	201	11%
Residential property in Kaiwaka – land value \$65,000																			
Median value property	194	708	-	-	73	837	-	0	1,811	193	728	83	1,016	0	0	-8	2,013	201	11%
Residential property in Kaiwaka – land value \$79,000																			
Average value property	235	708	-	-	89	837	-	0	1,869	235	728	101	1,016	0	0	-7	2,073	204	11%
Residential property in Kaiwaka – land value \$113,000																			
Extra high value property	337	708	-	-	127	837	-	0	2,009	336	728	145	1,016	0	0	-5	2,220	212	11%

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes							\$ change	% change	
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)			Total
Residential property in Pahi – land value \$83,000																			
Lower value property	247	708	-	-	-	-	-	0	955	247	728	0	0	0	0	0	975	19	2%
Residential property in Pahi – land value \$95,000																			
Median value property	283	708	-	-	-	-	-	0	991	282	728	0	0	0	0	0	1,010	19	2%
Residential property in Pahi – land value \$100,000																			
Average value property	298	708	-	-	-	-	-	0	1,006	297	728	0	0	0	0	0	1,025	19	2%
Residential property in Pahi – land value \$162,000																			
Extra high value property	483	708	-	-	-	-	-	0	1,191	481	728	0	0	0	0	0	1,209	19	2%
Residential property in Ginks Gully – land value \$235,000																			
Lower value property	700	708	-	-	-	1,108	-	0	2,516	698	728	0	1,159	0	0	0	2,585	69	3%
Residential property in Ginks Gully – land value \$245,000																			
Median value property	730	708	-	-	-	1,108	-	0	2,546	728	728	0	1,159	0	0	0	2,615	69	3%
Residential property in Ginks Gully – land value \$230,000																			
Average value property	685	708	-	-	-	1,108	-	0	2,501	684	728	0	1,159	0	0	0	2,570	69	3%
Residential property in Ginks Gully – land value \$255,000																			
Extra high value property	760	708	-	-	-	1,108	-	0	2,576	758	728	0	1,159	0	0	0	2,645	69	3%
Lifestyle property in Mangawhai – land value \$165,000, 0.47ha																			
Lower value property	492	708	-	-	150	-	-	74	1,424	490	728	167	0	0	74	0	1,459	35	2%
Lifestyle property in Mangawhai – land value \$205,000, 0.59ha																			
Median value property	611	708	-	-	187	-	-	74	1,580	609	728	207	0	0	74	0	1,619	39	2%
Lifestyle property in Mangawhai – land value \$257,000, 2.5ha																			
Average value property	1,187	708	-	-	234	-	-	74	2,203	1,184	728	260	0	0	74	0	2,246	42	2%
Lifestyle property in Mangawhai – land value \$650,000, 9.5ha																			
Extra high value property	3,003	708	-	-	593	-	-	74	4,377	2,995	728	657	0	0	74	0	4,454	77	2%
Lifestyle property in Kaiwaka – land value \$145,000, 1.6ha																			
Lower value property	432	708	-	-	-	-	-	0	1,140	431	728	0	0	0	0	0	1,159	19	2%
Lifestyle property in Kaiwaka – land value \$175,000, 1.6ha																			
Median value property	808	708	-	-	-	-	-	0	1,516	520	728	0	0	0	0	0	1,248	-268	-18%
Lifestyle property in Kaiwaka – land value \$185,000, 5.9ha																			
Average value property	855	708	-	-	-	-	-	0	1,563	852	728	0	0	0	0	0	1,580	18	1%
Lifestyle property in Kaiwaka – land value \$280,000, 9.1ha																			
Extra high value property	1,293	708	-	-	-	-	-	0	2,001	1,290	728	0	0	0	0	0	2,018	17	1%

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes									\$ change	% change
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)	Total			
	Lifestyle property in Maungaturoto – land value \$98,000, 0.6ha																			
Lower value property	292	708	-	-	-	-	0	1,000	291	728	0	0	0	0	0	0	1,019	19	2%	
	Lifestyle property in Maungaturoto – land value \$116,000, 1.3ha																			
Median value property	346	708	-	-	-	-	0	1,054	345	728	0	0	0	0	0	0	1,073	19	2%	
	Lifestyle property in Maungaturoto – land value \$130,000, 1.8ha																			
Average value property	388	708	-	-	-	-	0	1,096	386	728	0	0	0	0	0	0	1,114	19	2%	
	Lifestyle property in Maungaturoto – land value \$215,000, 12.2ha																			
Extra high value property	993	708	-	-	-	-	0	1,701	991	728	0	0	0	0	0	0	1,719	17	1%	
	Lifestyle property in Molesworth – land value \$240,000, 1.9ha																			
Lower value property	715	708	-	-	-	-	74	1,497	713	728	0	0	0	0	72	0	1,513	16	1%	
	Lifestyle property in Molesworth – land value \$285,000, 4.0ha																			
Median value property	1,317	708	-	-	-	-	74	2,098	1,313	728	0	0	0	0	72	0	2,113	15	1%	
	Lifestyle property in Molesworth – land value \$430,000, 1.5ha																			
Average value property	1,986	708	-	-	-	-	74	2,768	1,278	728	0	0	0	0	72	0	2,078	-690	-25%	
	Lifestyle property in Molesworth – land value \$1950,000, 5.0ha																			
Extra high value property	9,008	708	-	-	-	-	74	9,790	8,984	728	0	0	0	0	72	0	9,784	-6	0%	
	Lifestyle property in Paparoa – land value \$76,000, 0.59ha																			
Lower value property	226	708	-	-	-	-	0	934	226	728	0	0	0	0	0	0	954	19	2%	
	Lifestyle property in Paparoa – land value \$91,000, 3.5ha																			
Median value property	420	708	-	-	-	-	0	1,128	419	728	0	0	0	0	0	0	1,147	19	2%	
	Lifestyle property in Paparoa – land value \$104,000, 4.0ha																			
Average value property	480	708	-	-	-	-	0	1,188	479	728	0	0	0	0	0	0	1,207	19	2%	
	Lifestyle property in Paparoa – land value \$229,000, 10.0ha																			
Extra high value property	1,058	708	-	-	-	-	0	1,766	1,055	728	0	0	0	0	0	0	1,783	17	1%	
	Pastoral property in Waipoua – land value \$301,000																			
Lower value property	1,390	708	-	-	-	-	0	2,098	1,387	728	0	0	0	0	0	0	2,115	16	1%	
	Pastoral property in Kaihu – land value \$470,000, 100ha																			
Median value property	2,171	708	-	-	-	-	0	2,879	2,165	728	0	0	0	0	0	0	2,893	14	0%	
	Pastoral property in Pouto Peninsula – land value \$665,000, 67ha																			
Average value property	3,072	708	-	-	-	329	0	4,109	3,064	728	0	0	350	0	0	0	4,141	33	1%	
	Pastoral property in Kaiwaka – land value \$1.890,000, 235ha																			
Extra high value property	8,731	708	-	-	-	-	0	9,439	8,707	728	0	0	0	0	0	0	9,435	-3	0%	

Sample properties

	2016/2017 - Current year									2017/2018 - Revaluation, quantum and policy changes									\$ change	% change
	Value-based general rate	UAGC	Value-based roading rate	UAC - roading	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Remission (wastewater & stormwater)	Total			
	Dairy property in Maungaturoto – land value \$530,000, 51ha																			
Lower value property	2,448	708	-	-	-	-	0	3,156	2,442	728	0	0	310	0	0	0	3,480	324	10%	
	Dairy property in Tokatoka – land value \$790,000, 70ha																			
Median value property	3,649	708	-	-	-	1,833	37	6,227	3,640	728	0	0	1,875	36	0	0	6,279	51	1%	
	Dairy property in Pouto – land value \$950,000, 76ha																			
Average value property	4,388	708	-	-	-	2,205	0	7,301	4,377	728	0	0	795	0	0	0	5,900	-1,401	-19%	
	Dairy property in Ruawai – land value \$2,770,000, 247ha																			
Extra high value property	12,796	708	-	-	-	766	0	14,270	12,761	728	0	0	3,809	36	0	0	17,334	3,064	21%	
	Horticultural property in Central – land value \$320,000																			
Average value property	1,478	708	-	-	-	227	0	2,413	1,474	728	0	0	225	0	0	0	2,427	14	1%	
	Forestry Exotic property in Waipoua – land value \$360,000, 293ha																			
Average value property	1,663	708	-	-	-	-	2,818	5,189	1,659	728	0	0	0	2,908	0	0	5,294	105	2%	
	Commercial property in Dargaville – land value \$77,000																			
Lower value property	356	708	-	-	213	924	0	2,201	355	728	312	969	0	0	0	0	2,363	163	7%	
	Commercial property in Dargaville – land value \$120,000																			
Median value property	554	708	-	-	331	1,387	0	2,980	553	728	486	1,453	0	0	0	0	3,220	240	8%	
	Commercial property in Dargaville – land value \$150,000																			
Average value property	693	708	-	-	414	1,849	0	3,664	691	728	608	1,938	0	0	0	0	3,964	301	8%	
	Commercial property in Dargaville – land value \$365,000																			
Extra high value property	1,686	708	-	-	1,008	3,697	0	7,099	1,682	728	1,478	3,876	0	0	0	0	7,763	664	9%	
	Commercial property in Maugaturoto – land value \$93,000																			
Average value property	430	708	-	-	-	702	0	1,840	428	728	0	1,168	0	0	-325	0	1,999	159	9%	
	Commercial property in Mangawhai – land value \$410,000																			
Average value property	1,894	708	-	-	374	2,216	74	5,265	1,889	728	415	2,335	0	72	0	0	5,439	173	3%	
	Industrial property in Dargaville – land value \$115,000																			
Average value property	531	708	-	-	317	924	0	2,481	530	728	466	969	0	0	0	0	2,692	211	9%	



Funding Impact Statement - Rating Tools

Funding Impact Statement - Rating Tools

The Whole of Council Funding Impact Statement as required under the Local Government (Financial Reporting and Prudence) Regulations 2014 is set out below.

For period commencing:	Annual Plan	LTP	Annual Plan
1 July	2016-2017	2017-2018	2017-2018
	\$'000	\$'000	\$'000
Operating funding			
Sources of operating funding			
General rates, uniform annual general charges, rate penalties	21,839	22,231	22,229
Targeted rates	10,449	11,283	11,478
Subsidies and grants for operating purposes	5,302	4,847	5,895
Fees and charges	4,043	4,115	4,799
Interest and dividends from investments	25	50	20
Local authorities fuel tax, fines, infringement fees and other receipts	278	315	282
Total operating funding	41,936	42,841	44,702
Application of operating funding			
Payments to staff and suppliers	31,601	31,803	33,086
Finance costs	3,440	4,166	3,369
Other operating funding applications	0	0	0
Total applications of operating funding	35,041	35,969	36,455
Surplus (deficit) of operating funding	6,895	6,872	8,248

For period commencing:	Annual Plan	LTP	Annual Plan
1 July	2016-2017	2017-2018	2017-2018
	\$'000	\$'000	\$'000
Capital funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	6,355	5,959	7,968
Development and financial contributions	1,190	925	1,188
Increase (decrease) in debt	1,313	68	-2,509
Gross proceeds from sale of assets	150	150	150
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding	9,008	7,102	6,797
Applications of capital funding			
Capital expenditure - to meet additional demand	1,167	538	1,340
Capital expenditure - to improve the level of service	2,788	2,321	5,198
Capital expenditure - to replace existing assets	11,908	10,971	12,320
Increase (decrease) in reserves	40	144	-3,812
Increase (decrease) of investments	0	0	0
Total applications of capital funding	15,903	13,975	15,045
Surplus (deficit) of capital funding	-6,895	-6,872	-8,248
Funding Balance	0	0	0

The following information sets out the revenue and financing mechanisms that the Council will use, including information about the different rates the Council will set for 2017/2018.

The Definition of a Separately Used or Inhabited Part of a Rating Unit (SUIP)

Council will apply uniform charging on a Separately Used or Inhabited Part of a Rating Unit (SUIP) basis for the following rates:

- Wastewater Network Targeted Rates on residential properties.

Separately Used or Inhabited Part of a Rating Unit includes any portion inhabited or used by a person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement. For the purpose of this Policy, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as 'used'. For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one Separately Used or Inhabited Part.

The following are examples of rating units with more than one Separately Used or Inhabited Part where the above requirements are met:

- Single dwelling with flat attached;
- Two or more houses, flats or apartments on one Certificate of Title (rating unit);
- Business premise with flat above;
- Commercial building leased to multiple tenants;
- Farm property with more than one dwelling;
- Council property with more than one lessee; and
- Where part of a rating unit is subject to a right of exclusive occupation.

Background

General rates are appropriate for funding activities or providing services where there is a significant public good element or where a private good generates positive externalities or benefits for the wider community. General rates can also be appropriate in situations where funding a capital project, where imposing the cost on those who would benefit from the project, would otherwise place too great a burden on them.

Local authorities can set general rates either as a uniform or differential rate on property value (land, capital or annual value) and/or a Uniform Annual General Charge (UAGC) on a fixed amount per rating unit or SUIP.

Council will apply a differential rate in the dollar on land value. The UAGC will continue to be applied to each rating unit.

Activities Funded

All activities that are not funded by Fees and Charges, targeted rates, borrowings or any other income are funded out of the general rates. (Please refer to the Revenue and Financing Policy prepared for the Long Term Plan 2015/2025 for a full list of activities funded by general rates.)

Land Liable for the Rate

All land within the Kaipara District is liable for the rate.

Rates Differential Definitions

The Council has defined its rates differential categories using land use classifications.

The definition for each rates differential category is listed in the table below.

Differential Category	Definition
Residential and small sized lifestyle properties	All land that is used exclusively, or almost exclusively, for residential purposes including investment flats or used for lifestyle purposes and is less than two hectares.
Other	All land that is not defined elsewhere. It includes land used exclusively, or almost exclusively, for dairy, horticultural, forestry, pastoral and specialist purposes, commercial, industrial or mining purposes, and as a utility asset. Commercial includes rest homes and short stay accommodation such as motels and hotels.

How the rate is assessed

The general rate is assessed on all rating units in the district on the following basis:

- A fixed amount per rating unit of \$748.00 (UAGC) including GST. Please note this includes a \$173.84 (including GST) contribution towards the capital costs of the Mangawhai Community Wastewater Scheme (MCWWS);
- A differential rate in the dollar on land value.

Differential Category	Number of rating units (UAGC)	Rates Differential	Land value rate in the dollar for 2017/2018 (incl GST)	Revenue value-based rate (excl GST)	Revenue from UAGC (excl GST)
Residential and small sized lifestyle properties	8,739	100%	0.002918	\$3,381,200	\$5,684,200
Other	4,826	155%	0.004523	\$9,274,900	\$3,139,000
All properties	13,565	-		\$12,656,100	\$8,823,200

Where two or more contiguous rating units are owned by the same person or persons, and are used jointly as a single unit, the ratepayer is liable for only one UAGC, which is in line with section 20 of the Local Government (Rating) Act 2002.

In total, general rates will generate \$21.479 million (excluding GST) in 2017/2018. Collectively, general rates represent 65% of the Council's total rates revenue.

Targeted Rates

Targeted rates may be used to fund specific Council activities. Targeted rates are appropriate for services or activities where a specific group of ratepayers benefit from that service or where the revenue collected is targeted towards funding a specific type of expenditure.

Lump sum contributions will not be invited in relation to any of the Council's targeted rates.

Wastewater Targeted Rates – All Networks

Background

The Council provides wastewater collection and treatment systems in Dargaville, Glinks Gully, Te Kopuru, Maungaturoto, Kaiwaka and Mangawhai. It will set a targeted rate for each wastewater network on land connected or able to be connected to the relevant wastewater network. The six targeted rates will generate around \$5.2 million (excluding GST) in rates revenue in 2017/2018.

For 2017/2018, \$2.1 million of costs associated with the Mangawhai wastewater treatment plant, reticulation and dam are included in the calculation of the general rate. The remaining costs related to wastewater are separated into defined operating and defined capital costs. Defined operating costs are operational costs excluding interest and depreciation and defined capital costs are capital costs (i.e. including loan repayments) plus interest and funded depreciation.

For the purposes of calculating each targeted rate, except the Te Kopuru network, defined operating costs are aggregated across all wastewater schemes and divided by the total number of wastewater charges (connected equivalent) for properties connected and capable of connection to the networks. For 2017/2018, this figure is calculated at \$654.14(including GST). The defined capital costs for each respective network are added onto the average defined operating costs.

For affordability reasons, Council has calculated the targeted rate for the Te Kopuru network separately on a scheme basis pending an investigation of alternative options. Alternatives for Glinks Gully will also be investigated, however for affordability reasons this scheme has been calculated in the same manner as all other schemes (except Te Kopuru).

Activities funded

The expenses in maintaining the wastewater treatment plant, pump stations, reticulation repairs and minor upgrades including renewals of the respective systems.

Land liable for the rates

The targeted rates apply to all properties connected or capable of connection to the following wastewater networks:

- Dargaville
- Glinks Gully
- Te Kopuru
- Maungaturoto
- Kaiwaka
- Mangawhai

Maps of the respective wastewater networks can be viewed in the Appendix (pages 1 to 6) of this document.

How the rates are assessed

The rates are assessed on a differential basis. The Council has defined its differential categories using the use to which a rating unit is put (as a residence or not) and whether the service is provided or available. The liability factors used are per SUIP of a rating unit for properties used primarily as a residence, and per rating unit and per pan or urinal for all other properties.

The targeted rates are assessed on the following basis:

Properties not connected to the wastewater network as at 30 June 2017 but are capable of being connected (i.e. service available)

- A fixed amount per SUIP to all units used primarily as a residence; and
- A fixed amount per rating unit to all other units.

Properties that are connected to the wastewater network as at 30 June 2017 (i.e. service provided)

- A fixed amount per SUIP to all units used primarily as a residence;
- A fixed amount per rating unit to all other units; and
- An additional charge per pan (urinal or water closet) to all other units for each pan after the second.

Properties capable of connection are defined as being within 30 metres of a public sewerage drain to which it is capable of being effectively connected, either directly or through a private drain.

The fixed amount for units that are not connected to the relevant wastewater network as at 30 June 2017 but are capable of being connected is equivalent to 75% of the corresponding fixed amount applied to properties connected to the wastewater network.

The additional pan charge for connected non-residential units with three or more pans is equivalent to 50% of the corresponding fixed amount applied to properties connected to the wastewater network.

A table of the rates

Wastewater Network	Primary use of land	Units connected to the relevant wastewater network		Units capable of connection to the relevant wastewater network, as at 30 June 2017 ¹		Units connected to the relevant wastewater network, not primarily used as a residence ²		All units
		Number of units	Charge ³ (incl GST)	Number of units or SUIPs	Charge ³ (incl GST)	Number of pans	Charge per pan (incl GST)	Number of units Contribution to wastewater targeted rate (excl GST)
Dargaville	Residence	1,812	\$968.90	121	\$726.70	0		\$1,622,500
	Other	298	\$968.90	49	\$726.70	487	\$484.45	\$467,800
Total								\$2,090,300
Glinks Gully	Residence	24	\$1,158.80	1	\$869.10	0		\$24,900
	Other	1	\$1,158.80	0	\$869.10	0	\$579.40	\$1,000
Total								\$25,900
Kaiwaka	Residence	143	\$1,016.40	20	\$762.30	0		\$139,600
	Other	28	\$1,016.40	1	\$762.30	26	\$508.20	\$36,900
Total								\$176,500
Mangawhai	Residence	1,888	\$1,167.50	430	\$875.60	0		\$2,249,200
	Other	44	\$1,167.50	20	\$875.60	118	\$583.75	\$114,700
Total								\$2,363,900
Maungaturoto Township and Maungaturoto Station Village	Residence	320	\$1,167.50	25	\$875.60	0		\$343,900
	Other	62	\$1,167.50	16	\$875.60	96	\$583.75	\$123,900
Total								\$467,800
Te Kopuru	Residence	187	\$576.80	22	\$432.60	0		\$103,100
	Other	10	\$576.80	3	\$432.60	9	\$288.40	\$7,400
Total								\$110,500

¹ Situated within 30 metres of a public sewerage drain to which it is capable of being effectively connected, either directly or through a private drain.

² This is an additional pan charge for the third or more pan. It is in addition to the fixed amount per SUIP that applies to all connected properties of the relevant wastewater network as at 30 June 2017.

³ Fixed amount per SUIP for units used primarily as a residence and fixed amount per rating unit for other units. The fixed amount per SUIP and per rating unit are the same amount.

Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution A

Background

The Council introduced and reinstated six targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme. The Mangawhai Wastewater Capital Contribution A targeted rate applies to those who prior to 30 June 2013 had not previously been invoiced for any capital contribution, either as a targeted rate or as a development contribution and were charged the targeted rate in 2013/2014.

Activities funded

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2013, where there had been no previous targeted rate for the capital costs of the Scheme set on the property (previously known as a “one-off targeted rate”) or where Council had not invoiced the land for a development contribution.

A map of Mangawhai Wastewater Capital Contribution A and the affected properties can be viewed in the Appendix (pages 7 to 12) of this document.

How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$676.00 (including GST). This amount is calculated from a principal amount of \$8,397 (including GST), payable over 30 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate. In addition, a postponement policy has been adopted for those ratepayers with undeveloped sections who wish to defer payment to a later date.

The rate will generate around \$241,600 (excluding GST) in rates revenue in 2017/2018.

Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution D

Background

The Council introduced and reinstated six targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme. The Mangawhai Wastewater Capital Contribution D targeted rate represents the next instalment of 25 of the initial capital contribution to the Scheme for those who have been invoiced for previous instalments (or an equivalent amount).

Activities funded

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2012, whereas at 30 June 2013 the property had been invoiced for four instalments, amounting to \$2,186.50 including GST, (or the equivalent) and had not subsequently paid the initial capital contribution in full.

A map of the Mangawhai wastewater network and the affected properties can be viewed in the Appendix (pages 13 and 14) of this document.

How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$569.95 (including GST). This amount is calculated from a principal amount of \$6,210.50 (including GST), payable over 21 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$22,300 (excluding GST) in rates revenue in 2017/2018.

Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution E

Background

The Council introduced and reinstated six targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme. The Mangawhai Wastewater Capital Contribution E targeted rate represents the next instalment of 25 of the initial capital contribution to the Scheme for those who have been invoiced for previous instalments (or an equivalent amount).

Activities funded

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2012, whereas at 30 June 2013 the property had been invoiced for three previous instalments, amounting to \$1,668.90 including GST, (or the equivalent) and had not subsequently paid the initial capital contribution in full.

A map of the Mangawhai wastewater network and the affected properties can be viewed in the Appendix (pages 15 and 16) of this document.

How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$606.31 (including GST). This amount is calculated from a principal amount of \$6,728.10 (including GST), payable over 22 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$47,500 (excluding GST) in rates revenue in 2017/2018.

Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution F

Background

The Council introduced and reinstated six targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme. The Mangawhai Wastewater Capital Contribution F targeted rate represents the next instalment of 25 of the initial capital contribution to the Scheme for those who have been invoiced for previous instalments (or an equivalent amount).

Activities funded

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2012, whereas at 30 June 2013 the property had been invoiced for two previous instalments, amounting to \$1,135.70 including GST, (or the equivalent) and had not subsequently paid the initial capital contribution in full.

A map of the Mangawhai wastewater network and the affected properties can be viewed in the Appendix (pages 17 and 18) of this document.

How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$643.26 (including GST). This amount is calculated from a principal amount of \$7,261.30 (including GST), payable over 23 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$15,100 (excluding GST) in rates revenue in 2017/2018.

Stormwater Targeted Rates – All Networks

Background

Council provides urban stormwater networks in Baylys, Dargaville, Kaiwaka, Mangawhai and Te Kopuru. Stormwater systems predominantly incorporated into the road network are provided in Glinks Gully, Kelly's Bay, Pahi, Whakapirau, Tinopai, Papanoa and Maungaturoto. Stormwater for Ruawai is incorporated in the Raupo Drainage District.

Council has set rates so that 10% of the stormwater network costs are funded by all ratepayers through the general rate. The remaining 90% of costs continue to be funded by the targeted rate.

Operating costs for stormwater (except interest and depreciation) are split evenly between individual networks based upon land values. The operating costs (excluding interest and depreciation) are then combined with the capital costs (including interest, funded depreciation and loan repayments) in each individual scheme to calculate the rate payable for those connected to each scheme. This reflects a move towards 'equalising' the rate payable for the service being received irrespective of location. This approach recognises the argument that the service being received by the end user is the 'same' irrespective of location and hence the costs should be similar.

Activities funded

The expenses in running and maintaining the following stormwater networks:

- Baylys
- Dargaville
- Te Kopuru
- Kaiwaka
- Mangawhai

Land liable for the rates

The targeted rates apply to all land in the following stormwater networks:

- Baylys
- Dargaville
- Te Kopuru
- Kaiwaka
- Mangawhai

Maps of the areas of the respective stormwater networks can be viewed in the Appendix (pages 19 to 23) of this document.

How the rates are assessed

The targeted rates are assessed on the land value of all rating units located within the stormwater networks and applied as a uniform rate in the dollar on land value.

Stormwater Network	Rate in the Dollar on Land Value for 2017/2018 (including GST)	Level of Stormwater Targeted Rates (excluding GST)
Baylys	0.002473	\$61,400
Dargaville	0.004050	\$589,900
Kaiwaka	0.001281	\$14,600
Mangawhai	0.001011	\$686,000
Te Kopuru	0.001982	\$16,000
Total		\$1,367,900

Land Drainage Scheme Targeted Rate – Raupo

Background

Kaipara District is a rural production area that supports farming and cropping communities on low-lying land near rivers, streams and canals. These communities are prone to flooding during heavy weather events and tidal fluctuations. Land drainage work is undertaken to maintain and improve the current capacity of its land drainage network and stopbanks. This is likely to improve the productivity of land normally affected by high groundwater levels or ponded water following heavy rainfall events and tidal fluctuations.

Activities funded

The targeted rate for the Raupo Land Drainage Scheme is used to fund the operations in maintaining the Raupo Land Drainage Scheme. This includes maintenance of drains and outlets by weeding and machine cleaning, maintenance and, if necessary, replacement of floodgates.

Land liable for the rate

All land located within the Raupo Land Drainage Scheme.

A map of the Raupo Land Drainage Scheme and the areas where the differentials apply can be viewed in the Appendix (pages 24 to 26) of this document.

How the rate is assessed

The targeted rate is assessed on the following basis:

- A differential rate in the dollar on land value across all properties located within the Raupo Land Drainage Scheme area.

The table below shows the rates differentials that the Council has applied in 2017/2018.

Rates differential definitions and rates

The Council has defined its rates differential categories based on the location of the land within the scheme.

Differential Category	Differential Factor	Estimated Rate in the Dollar on Land Value for 2017/2018 (including GST)	Revenue from Land Drainage Scheme Targeted Rate (excluding GST)	Share of Land Drainage Scheme Targeted Rate
Raupo District A	49%	0.002373	\$314,500	91%
Raupo District B	28%	0.001375	\$1,700	<1%
Raupo Township	100%	0.004878	\$31,300	9%
All properties	-		\$347,500	100%

Land Drainage Targeted Rates – Other Schemes

Background

Kaipara District is a rural production area that supports farming and cropping communities on low-lying land near rivers, streams and canals. These communities are prone to flooding during heavy weather events and tidal fluctuations. Land drainage work is undertaken to maintain and improve the current capacity of its land drainage network and stopbanks. This is likely to improve the productivity of land normally affected by high ground water levels or ponded water following heavy rainfall events and tidal fluctuations.

Land drainage work is undertaken in 28 other drainage districts of various sizes with administrative and technical support from Council. Each of these schemes is self-funding.

Activities funded

The targeted rates for each land drainage scheme are used to fund the operations in maintaining the 28 respective schemes. This includes maintenance of drains and outlets by weedspraying and machine cleaning, maintenance and if necessary replacement of floodgates, drain cleaning and stopbank maintenance.

Land liable for the rates

The targeted rates apply to all land in each of the following land drainage schemes:

- Aoroa
- Awakino Valley
- Koremoa
- Otiria
- Tatarariki N°2
- Arapohue N°1
- Greenhill
- Mangatara
- Owairangi
- Tatarariki N°3
- Arapohue N°2
- Hoanga
- Manganui
- Tangowahine N°1
- Tikinui
- Aratapu Swamp
- Horehore
- Mititai
- Tangowahine N°2
- Whakahara
- Aratapu Village
- Kaihu
- Notorious
- Tangowahine Valley
- Awakino Point
- Kopuru Swamp
- Oruariki
- Tatarariki N°1

Maps of the areas of the respective land drainage schemes can be viewed in the Appendix (pages 27 to 54) of this document.

How the rates are assessed

The targeted rate for each land drainage scheme is assessed as a uniform rate in the dollar on land value.

A table of the rates

Land Drainage Scheme	Rate in the Dollar on Land Value for 2017/2018 (including GST)	Revenue From Land Drainage Targeted Rates (excluding GST)
Aoroa	0.001743	\$2,600
Arapohue N°1	0.000399	\$3,600
Arapohue N°2	0.000562	\$5,700
Aratapu Swamp	0.001596	\$32,900
Aratapu Village	0.000569	\$4,100
Awakino Point	0.000601	\$9,500
Awakino Valley	0.000496	\$29,900
Greenhill	0.000270	\$2,100
Hoanga	0.002182	\$20,500
Horehore	0.000702	\$27,800

Land Drainage Scheme	Rate in the Dollar on Land Value for 2017/2018 (including GST)	Revenue From Land Drainage Targeted Rates (excluding GST)
Kaihu	0.000487	\$27,900
Kopuru Swamp	0.001295	\$12,200
Koremoa	0.000493	\$3,800
Mangatarā	0.000507	\$12,300
Manganui	0.000094	\$8,200
Mititai	0.000554	\$4,600
Notorious	0.000837	\$16,600
Oruariki	0.001289	\$15,300
Otiria	0.000585	\$3,100
Owairangi	0.000526	\$5,600
Tangowahine N°1	0.001314	\$8,400
Tangowahine N°2	0.000744	\$3,600
Tangowahine Valley	0.000380	\$5,800
Tatarariki N°1	0.000502	\$5,700
Tatarariki N°2	0.001373	\$7,100
Tatarariki N°3	0.000592	\$6,200
Tikinui	0.000953	\$2,600
Whakahara	0.000442	\$2,600
Total		\$290,300

Water Supply Targeted Rate

Background

Council provides reticulated water supplies to Dargaville (including Baylys), Glinks Gully, Ruawai, Maungaturoto (Station Village), Maungaturoto (Township) and Mangawhai.

Operating costs (excluding interest and depreciation) for water supply are to be split evenly between individual networks based upon usage. The operating costs (excluding interest and depreciation) are then combined with the capital costs (including interest, funded depreciation and loan repayments) in each individual scheme to calculate the rate payable for those connected to each scheme. This reflects a move towards 'equalising' the rate payable for the service being received irrespective of location. This approach recognises the argument that the service being received by the end user is the 'same' irrespective of location and hence the costs should be similar.

Activities funded

The expenses in maintaining each of the water supply networks. In particular, the costs associated in treating the water for domestic consumption.

Land liable for the rates

The targeted rates apply to all land in defined areas in the following water supply networks:

- Dargaville (including Baylys)
- Glinks Gully
- Ruawai
- Maungaturoto (Station Village)
- Maungaturoto (Township)
- Mangawhai

Maps of the areas of the respective water supply networks can be viewed in the Appendix (pages 55 to 59) of this document.

Rates differential definitions

These rates are assessed on a differential basis. The Council has defined its rates differential categories based on the provision or availability to the land of the water supply service provided by, or on behalf of, the Council.

The definition for each rates differential category is listed in the table below.

Differential category	Definition
Metered properties	Land that is connected to the relevant water supply network as at 30 June 2017 irrespective of how much water is consumed.
Other properties	Land that is not connected to the relevant water supply network as at 30 June 2017, but is situated within 30 metres of a water supply network to which it is capable of being effectively connected.

How the rates are assessed

The targeted rate for each water supply network is assessed on the following differential basis:

Metered properties:

- A scale of charges based on the per cubic metre amount of water consumed. The charge for up to the first cubic metre of water consumed is calculated on 25% of the average defined operating costs across all water supply networks plus a portion of the scheme specific defined capital costs.

Other properties:

- A fixed amount per rating unit. The rate set is equivalent to 75% of the volumetric charge for a metered property in the same water supply network for the first cubic metre of water consumed.

A fixed amount per rating unit does not apply to properties that are not connected to the Mangawhai water supply network as at 30 June 2017 as the Council has no intention of providing a reticulated water supply service beyond those properties connected as at June 2016.

The table below lists the water charges and rates that will apply:

	Metered Properties		Other properties	All units
	Volumetric Charge (up to and including the first cubic metre) (including GST)	Volumetric Charge(per cubic metre beyond the first cubic metre) (including GST)	Fixed amount per Rating Unit (including GST)	Revenue From Water Supply Targeted Rate (excluding GST)
Dargaville	\$112.77	\$2.87	\$84.58	\$2,190,400
Glinks Gully	\$325.23	\$1.36	\$243.92	\$28,600
Mangawhai	\$112.77	\$2.36	N/A	\$15,900
Maungaturoto (Station Village)	\$197.60	\$2.86	\$148.20	\$27,100
Maungaturoto (Township)	\$209.96	\$2.68	\$157.47	\$367,500
Ruawai	\$168.48	\$3.27	\$126.36	\$123,100
All water supply networks				\$2,752,600

Mangawhai Harbour Restoration Targeted Rate

Background

The targeted rate for the Mangawhai Harbour Restoration commenced on 01 July 1996. It funds a grant to the Mangawhai Harbour Restoration Society to assist it in servicing a loan to finance rectification of the collapse of the geomorphyl and ecological structure of the Mangawhai Harbour.

Activities funded

In addition to servicing a loan to the Mangawhai Harbour Restoration Society for rectification of the collapse of the geomorphyl and ecological structure of the Mangawhai Harbour, the grant funded by the targeted rate also funds an enhanced harbour dredging programme and includes operating costs of a works nature, such as replanting.

Land liable for the rate

All land that is located within the Mangawhai Harbour Restoration area.

A map of the Mangawhai Harbour Restoration area can be viewed in the Appendix (page 60) of this document.

How the rate is assessed

The targeted rate is assessed as a fixed amount per rating unit to all units located within the Mangawhai Harbour Restoration Area of \$72.12 (including GST).

Where two or more contiguous rating units are owned by the same person or persons, and are used jointly as a single unit, the ratepayer is liable for only one targeted rate on a fixed amount basis, which is in line with section 20 of the Local Government (Rating) Act 2002.

The rate will generate around \$267,000 (excluding GST) in rates revenue in 2017/2018.

Ruawai Tokatoka Hall Targeted Rate

Background

The Ruawai Tokatoka Hall rate was introduced in 2009/2010 to fund the maintenance of the Ruawai Tokatoka Community Hall. The targeted rate is consistent with Council's Halls Policy that community halls be managed and maintained by the community.

Activities funded

The operating costs of maintaining the Ruawai Tokatoka Hall.

Land liable for the rate

All land that is located within the Ruawai Tokatoka Hall Targeted Rate area.

A map of the Ruawai Tokatoka Hall Targeted Rate area can be viewed in the Appendix (page 61) of this document.

How the rate is assessed

The targeted rate is assessed on the following basis:

- a fixed amount per rating unit to all units located within the Ruawai Tokatoka Hall Targeted Rate area of \$36.32 (including GST).

Where two or more contiguous rating units are owned by the same person or persons, and are used jointly as a single unit, the ratepayer is liable for only one targeted rate on a fixed amount basis, which is in line with section 20 of the Local Government (Rating) Act 2002.

The rate will generate around \$15,000 (excluding GST) in rates revenue.

Forestry Roding Targeted Rate

Background

The Forestry Roding Targeted Rate will be introduced in 2017/2018 for six years to 2021 in order to partially fund the impact of forestry and logging trucks and maintain current standards on Council roads. The NZ Transport Agency will also contribute.

Activities funded

The costs of funding the impact of forestry and logging trucks and maintaining current standards on Council roads.

Land liable for the rate

All land that is located within the Forestry Roding Targeted Rate area.

A map of the Forestry Roding Targeted Rate area can be viewed in the Appendix (pages 61 and 62) of this document.

How the rate is assessed

The targeted rate is assessed on the following basis:

- A rate in the dollar on land value across all properties categorised as Exotic Forestry (i.e. those in the Forestry Roding Targeted Rate area) of \$0.008077 (including GST).

The rate will generate around \$390,000 (excluding GST) in rates revenue.

Rating Information

Due Date for Payment of Rates

All rates, with the exception of water charges for metered properties, will be payable in four instalments due on:

Instalment Number	Due Date
Instalment One	20 August 2017
Instalment Two	20 November 2017
Instalment Three	20 February 2018
Instalment Four	20 May 2018

Water charges – metered properties

Water meters are read and invoices sent on a six-monthly cycle. The amount payable is due on the 20th of the month following the month that the invoice was dated.

Penalties

Pursuant to section 132 and to sections 57 and 58 of the Local Government (Rating) Act 2002, the Council delegates the authority to the Revenue Manager and the Revenue Operations Officer to apply the following penalties on unpaid rates:

- a) A penalty of 10% of the rates (other than water-by-meter rates) assessed in the 2017/2018 financial year that are unpaid after the due date for each instalment will be added on the relevant penalty date for each instalment stated below, except where a ratepayer has entered into an arrangement by way of direct debit authority, or an automatic payment authority, and honours that arrangement. For each instalment the date the penalty will be added is as follows:

Instalment Number	Penalty Date
Instalment 1	22 August 2017
Instalment 2	21 November 2017
Instalment 3	21 February 2018
Instalment 4	22 May 2018; and

- b) A penalty of 10% of the amount of all rates (including any penalties) from any previous financial years that are unpaid on 3 July 2017 will be added on 4 July 2017; and

- c) A penalty of 10% of the amount of all rates to which a penalty has been added under (b) and which are unpaid on 3 January 2018 will be added on 4 January 2018; and
- d) Water charges – metered properties

A penalty of 10% of the water-by-meter rates charged per invoice that are outstanding after the due date for payment will be added on the relevant penalty date for each billing month and area stated below, except where a ratepayer has entered into an arrangement by way of direct debit authority, or an automatic payment authority, and honours that arrangement. For each billing month and area, the date the penalty will be added is as follows:

Billing month	Area	Penalty date
July 2017 January 2018	Dargaville (Hokianga Road and side streets) and Glinks Gully	22 August 2017 21 February 2018
August 2017 February 2018	Dargaville (Station and Beach Roads) and Mangawhare	21 September 2017 21 March 2018
September 2017 March 2018	Dargaville Township East	24 October 2017 23 April 2018
October 2017 April 2018	Dargaville (Awakino Road and Main Street) and Ruawai	21 November 2017 22 May 2018
November 2017 May 2018	Dargaville (Ranfurly, Plunket and Tirarau Streets) and Maungaturoto Railway; Maungaturoto Township, and Mangawhai	21 December 2017 21 June 2018
December 2017 June 2018	Dargaville (out of Borough - Kaihu etcetera), Awakino Point and Baylys	23 January 2018 23 July 2018

Payment of Rates

Rates payments can be made:

1. By direct debit.
2. By online banking.
3. By telephone banking.
4. By credit card online, *MasterCard and Visa only*.
5. By automatic payment.
6. In person (EFTPOS, MasterCard, Visa, cheque or cash). Payment of rates will be accepted during normal business hours at either of the following two Council offices:

Dargaville: 42 Hokianga Road;

Mangawhai: Unit 6, The Hub, 6 Molesworth Drive

7. By mail to:
The Chief Executive
Kaipara District Council
Private Bag 92201
Auckland 1020

Any payments of rates due will be credited first to the oldest amounts due.

Sample Properties

The following table calculates the impact of Council’s rating policy on properties:

- in different locations within the district
- with different land uses (residential, dairy, commercial, etcetera); and
- with different land values.

The land values presented in the table are representative of the land values in that location and for that land use.

Unless stated otherwise only one wastewater charge applies in the sample properties. For the reasons above the information should be treated as indicative.

Please note that the indicative rates on properties liable for the Mangawhai Wastewater Capital Contribution targeted rates would vary from the amounts shown in the schedule by the addition of one of the following amounts depending on which rate is applied: \$676.00 in the case of Capital Contribution A, \$569.95 in the case of Capital Contribution D, \$606.31 in the case of Capital Contribution E and \$643.26 in the case of Capital Contribution F.

Indicative rates are inclusive of GST.

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change
2016/2017						2017/2018									
Residential property in Mangawhai – land value \$131,000															
390	708	119	1,108	0	74	2,400	382	748	132	1,168	0	72	2,502	103	4%
Residential property in Mangawhai – land value \$185,000															
551	708	169	1,108	0	74	2,610	540	748	187	1,168	0	72	2,714	105	4%
Residential property in Mangawhai – land value \$275,000															
820	708	251	1,108	0	74	2,960	802	748	278	1,168	0	72	3,068	108	4%
Residential property in Mangawhai – land value \$770,000															
2,295	708	702	1,108	0	74	4,886	2,247	748	778	1,168	0	72	5,013	126	3%
Residential property in Dargaville – land value \$51,000															
152	708	141	924	0	0	1,925	149	748	207	969	0	0	2,072	147	8%
Residential property in Dargaville – land value \$59,000															
176	708	163	924	0	0	1,971	172	748	239	969	0	0	2,128	157	8%

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change
2016/2017							2017/2018								
Residential property in Dargaville – land value \$57,000															
170	708	157	924	0	0	1,960	166	748	231	969	0	0	2,114	154	8%
Residential property in Dargaville – land value \$81,000															
241	708	224	924	0	0	2,097	236	748	328	969	0	0	2,281	184	9%
Residential property in Maungaturoto – land value \$73,000															
218	708	0	1,108	0	-70	1,963	213	748	0	1,168	0	0	2,129	165	8%
Residential property in Maungaturoto – land value \$76,000															
226	708	0	1,108	0	-70	1,972	222	748	0	1,168	0	0	2,137	165	8%
Residential property in Maungaturoto – land value \$78,000															
232	708	0	1,108	0	-70	1,978	228	748	0	1,168	0	0	2,143	165	8%
Residential property in Maungaturoto – land value \$90,000															
268	708	0	1,108	0	-70	2,014	263	748	0	1,168	0	0	2,178	164	8%
Residential property in Baylys – land value \$71,000															
212	708	126	0	0	0	1,046	207	748	176	0	0	0	1,131	85	8%
Residential property in Baylys – land value \$85,000															
253	708	151	0	0	0	1,112	248	748	210	0	0	0	1,206	94	8%
Residential property in Baylys – land value \$98,000															
292	708	174	0	0	0	1,174	286	748	242	0	0	0	1,276	102	9%
Residential property in Baylys – land value \$153,000															
456	708	271	0	0	0	1,435	446	748	378	0	0	0	1,573	137	10%
Residential property in Te Kopuru – land value \$30,000															
89	708	43	533	0	0	1,373	88	748	59	577	0	0	1,472	99	7%
Residential property in Te Kopuru – land value \$34,000															
101	708	49	533	0	0	1,391	99	748	67	577	0	0	1,491	101	7%
Residential property in Te Kopuru – land value \$35,000															
104	708	50	533	0	0	1,395	102	748	69	577	0	0	1,496	101	7%
Residential property in Te Kopuru – land value \$53,000															
158	708	76	533	0	0	1,474	155	748	105	577	0	0	1,585	110	7%
Residential property in Ruawai – land value \$25,000															
75	708	0	0	122	37	941	73	748	0	0	122	36	979	38	4%

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change
2016/2017							2017/2018								
Residential property in Ruawai – land value \$27,000															
80	708	0	0	132	37	957	79	748	0	0	132	36	995	38	4%
Residential property in Ruawai – land value \$27,000															
80	708	0	0	132	37	957	79	748	0	0	132	36	995	38	4%
Residential property in Ruawai – land value \$32,000															
95	708	0	0	156	37	996	93	748	0	0	156	36	1,034	38	4%
Residential property in Tinopai – land value \$90,000															
268	708	0	0	0	0	976	263	748	0	0	0	0	1,011	34	4%
Residential property in Tinopai – land value \$113,000															
337	708	0	0	0	0	1,045	330	748	0	0	0	0	1,078	33	3%
Residential property in Tinopai – land value \$116,000															
346	708	0	0	0	0	1,054	338	748	0	0	0	0	1,086	33	3%
Residential property in Tinopai – land value \$185,000															
551	708	0	0	0	0	1,259	540	748	0	0	0	0	1,288	28	2%
Residential property in Paparoa – land value \$69,000															
206	708	0	0	0	0	914	201	748	0	0	0	0	949	36	4%
Residential property in Paparoa – land value \$74,000															
221	708	0	0	0	0	929	216	748	0	0	0	0	964	35	4%
Residential property in Paparoa – land value \$77,000															
229	708	0	0	0	0	937	225	748	0	0	0	0	973	35	4%
Residential property in Paparoa – land value \$113,000															
337	708	0	0	0	0	1,045	330	748	0	0	0	0	1,078	33	3%
Residential property in Kaiwaka – land value \$62,000															
185	708	70	837	0	0	1,799	181	748	79	1,016	0	0	2,017	217	12%
Residential property in Kaiwaka – land value \$65,000															
194	708	73	837	0	0	1,811	190	748	83	1,016	0	0	2,029	218	12%
Residential property in Kaiwaka – land value \$79,000															
235	708	89	837	0	0	1,869	231	748	101	1,016	0	0	2,089	220	12%

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change		
2016/2017							2017/2018										
Residential property in Kaiwaka – land value \$113,000																	
337	708	127	837	0	0	2,009	330	748	145	1,016	0	0	2,234	226	11%		
Residential property in Pahi – land value \$83,000																	
247	708	0	0	0	0	955	242	748	0	0	0	0	990	35	4%		
Residential property in Pahi – land value \$95,000																	
283	708	0	0	0	0	991	277	748	0	0	0	0	1,025	34	3%		
Residential property in Pahi – land value \$100,000																	
298	708	0	0	0	0	1,006	292	748	0	0	0	0	1,040	34	3%		
Residential property in Pahi – land value \$162,000																	
483	708	0	0	0	0	1,191	473	748	0	0	0	0	1,221	30	3%		
Residential property in Ginks Gully – land value \$235,000																	
700	708	0	1,108	0	0	2,516	686	748	0	1,159	0	0	2,593	76	3%		
Residential property in Ginks Gully – land value \$245,000																	
730	708	0	1,108	0	0	2,546	715	748	0	1,159	0	0	2,622	76	3%		
Residential property in Ginks Gully – land value \$230,000																	
685	708	0	1,108	0	0	2,501	671	748	0	1,159	0	0	2,578	77	3%		
Residential property in Ginks Gully – land value \$255,000																	
760	708	0	1,108	0	0	2,576	744	748	0	1,159	0	0	2,651	75	3%		
Lifestyle property in Mangawhai – land value \$165,000, 0.47ha																	
492	708	150	0	0	74	1,424	481	748	167	0	0	74	1,470	46	3%		
Lifestyle property in Mangawhai – land value \$205,000, 0.59ha																	
611	708	187	0	0	74	1,580	598	748	207	0	0	74	1,627	48	3%		
Lifestyle property in Mangawhai – land value \$257,000, 2.5ha																	
1,187	708	234	0	0	74	2,203	1,162	748	260	0	0	74	2,244	41	2%		
Lifestyle property in Mangawhai – land value \$650,000, 9.5ha																	
3,003	708	593	0	0	74	4,377	2,940	748	657	0	0	74	4,419	42	1%		
Lifestyle property in Kaiwaka – land value \$145,000, 1.6ha																	
432	708	0	0	0	0	1,140	423	748	0	0	0	0	1,171	31	3%		
Lifestyle property in Kaiwaka – land value \$175,000, 1.6ha																	
808	708	0	0	0	0	1,516	511	748	0	0	0	0	1,259	-258	-17%		

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change		
2016/2017							2017/2018										
Lifestyle property in Kaiwaka – land value \$185,000, 5.9ha																	
855	708	0	0	0	0	1,563	837	748	0	0	0	0	1,585	22	1%		
Lifestyle property in Kaiwaka – land value \$280,000, 9.1ha																	
1,293	708	0	0	0	0	2,001	1,266	748	0	0	0	0	2,014	13	1%		
Lifestyle property in Maungaturoto – land value \$98,000, 0.6ha																	
292	708	0	0	0	0	1,000	286	748	0	0	0	0	1,034	34	3%		
Lifestyle property in Maungaturoto – land value \$116,000, 1.3ha																	
346	708	0	0	0	0	1,054	338	748	0	0	0	0	1,086	33	3%		
Lifestyle property in Maungaturoto – land value \$130,000, 1.8ha																	
388	708	0	0	0	0	1,096	379	748	0	0	0	0	1,127	32	3%		
Lifestyle property in Maungaturoto – land value \$215,000, 12.2ha																	
993	708	0	0	0	0	1,701	972	748	0	0	0	0	1,720	19	1%		
Lifestyle property in Paparoa – land value \$76,000, 0.59ha																	
226	708	0	0	0	0	934	222	748	0	0	0	0	970	35	4%		
Lifestyle property in Paparoa – land value \$91,000, 3.5ha																	
420	708	0	0	0	0	1,128	412	748	0	0	0	0	1,160	31	3%		
Lifestyle property in Paparoa – land value \$104,000, 4.0ha																	
480	708	0	0	0	0	1,188	470	748	0	0	0	0	1,218	30	3%		
Lifestyle property in Paparoa – land value \$229,000, 10.0ha																	
1,058	708	0	0	0	0	1,766	1,036	748	0	0	0	0	1,784	18	1%		
Pastoral property in Waipoua – land value \$301,000																	
1,390	708	0	0	0	0	2,098	1,361	748	0	0	0	0	2,109	11	1%		
Pastoral property in Kaihu – land value \$470,000, 100ha																	
2,171	708	0	0	0	0	2,879	2,126	748	0	0	0	0	2,874	-5	0%		
Pastoral property in Pouto Peninsula – land value \$665,000, 67ha																	
3,072	708	0	0	329	0	4,109	3,008	748	0	0	350	0	4,106	-3	0%		
Pastoral property in Kaiwaka – land value \$1.890,000, 235ha																	
8,731	708	0	0	0	0	9,439	8,548	748	0	0	0	0	9,296	-142	-2%		

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change	
2016/2017							2017/2018									
Dairy property in Maungaturoto – land value \$530,000, 51ha																
2,448	708	0	0	0	0	3,156	2,397	748	0	0	310	0	3,455	299	9%	
Dairy property in Tokatoka – land value \$790,000, 70ha																
3,649	708	0	0	1,833	37	6,227	3,573	748	0	0	1,875	36	6,232	5	0%	
Dairy property in Pouto – land value \$950,000, 76ha																
4,388	708	0	0	2,205	0	7,301	4,297	748	0	0	795	0	5,840	-1,461	-20%	
Dairy property in Ruawai – land value \$2,770,000, 247ha																
12,796	708	0	0	766	0	14,270	12,529	748	0	0	3,809	36	17,122	2,852	20%	
Horticultural property in Central – land value \$320,000																
1,478	708	0	0	227	0	2,413	1,447	748	0	0	225	0	2,420	7	0%	
Forestry Exotic property in Waipoua – land value \$360,000, 293ha																
1,663	708	0	0	0	2,818	5,189	1,628	748	0	0	0	2,908	5,284	95	2%	
Commercial property in Dargaville – land value \$77,000																
356	708	213	924	0	0	2,201	348	748	312	969	0	0	2,377	176	8%	
Commercial property in Dargaville – land value \$120,000																
554	708	331	1,387	0	0	2,980	543	748	486	1,453	0	0	3,230	250	8%	
Commercial property in Dargaville – land value \$150,000																
693	708	414	1,849	0	0	3,664	678	748	608	1,938	0	0	3,972	308	8%	
Commercial property in Dargaville – land value \$365,000																
1,686	708	1,008	3,697	0	0	7,099	1,651	748	1,478	3,876	0	0	7,753	654	9%	
Commercial property in Mangawhai – land value \$410,000																
1,894	708	374	2,216	0	74	5,265	1,854	748	415	2,335	0	72	5,424	159	3%	
Industrial property in Dargaville – land value \$115,000																
531	708	317	924	0	0	2,481	520	748	466	969	0	0	2,703	222	9%	

File number: 2302.21.01

Approved for agenda
Report to: Council

Meeting date: 14 March 2017

Subject: Annual Plan 2017/2018 material - approval of consultation document

Date of report: 06 March 2017

From: Glennis Christie, General Manager Finance

Report purpose **Decision** **Recommendation** **Information**
Assessment of significance **Significant** **Non-significant**

Summary

Under section 95 of the Local Government Act 2002 a local authority must prepare and adopt an Annual Plan for each financial year. The Annual Plan for 2017/2018 is the third year of Council's Long Term Plan 2015/2025. Councils are required to show how the Annual Plan differs from the Long Term Plan; if the changes are significant or material, consultation is required.

While it is not anticipated that there will be material or significant changes proposed in the Annual Plan, Council and the community would want an opportunity for community engagement and feedback. For this reason a consultation document has been prepared for community consideration.

The draft consultation document has been prepared based on the source documents for Annual Plan 2017/2018 included in a separate report on this agenda.

The consultation document needs to identify differences, if any, between the proposed Annual Plan and what is described in the Long Term Plan which was adopted on 30 June 2015. Like the consultation document for the Long Term Plan, the Annual Plan document needs to be written in a concise and simple manner as possible.

This consultation document will be publicised and community feedback sought with round table meetings occurring across the district during the first two weeks from Tuesday 04 April to Thursday 13 April 2017. Prior to this period, a Hui will be held on Thursday 30 March 2017.

These meetings will be used as a platform to discuss and seek feedback from the community on, for example:

- Council's Capital Expenditure Programme;
- The level of the Uniform Annual General Charge (UAGC), at \$748, \$728 or some other level;
- Reinvesting gains and savings into:
 - Progressing outstanding work
 - Increasing organisational capability
- Preserving the level of rates for the future to ensure that our current service levels are maintained, provide for high priority future spending (such as the renewals programme and infrastructure requirements) and to reduce our debt to ensure we have the debt capacity for when it is needed; and
- Any other issues that they would like to give feedback about.

Council will also be taking the opportunity to discuss other work under development. For the 2017/2018 year this is predominantly related to the next Long Term Plan, for the 10 years from 2018 to 2028. Preliminary feedback would be welcome on such topics as:

- Mangawhai Community Wastewater Scheme;
- Mangawhai Town Plan;
- Dargaville Library + redevelopment concept;
- Current strategies, policies and plans;
- Activity service levels.

Recommendation

That Kaipara District Council:

- 1 *Receives the General Manager Finance's report 'Annual Plan 2017/2018 material - approval of consultation document' dated 06 March 2017; and*
- 2 *Believes it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with the provision of section 79 of the Act determines that it does not require further information prior to making a decision on this matter; and*
- 3 *Adopts the Consultation Document for Annual Plan 2017/2018 – year three - Long Term Plan 2015/2025 for public engagement, subject to any amendments resolved by Council and any minor amendments identified in the editing process; and*
- 4 *Notes the proposed public feedback period, the Hui and the community round table sessions as set out below:*

Public Engagement

The consultation period is proposed to run from Monday 27 March to 4.30pm Tuesday 18 April 2017, with the feedback being received in a variety of ways, including by email, online, letter or collected at community meetings.

Hui

- *Northern Wairoa War Memorial Hall (Dargaville Town Hall) Thursday 30 March 2017, noon*

Community round table meetings

- *Paparoa War Memorial Hall Tuesday 04 April 2017, 6pm*
- *Northern Wairoa War Memorial Hall (Dargaville Town Hall) Wednesday 05 April 2017, 6pm*
- *Maungaturoto Centennial Hall Thursday 06 April 2017, 6pm*
- *Mangawhai Domain Hall Friday 07 April 2017, 6pm*
- *Kaiwaka Sports Complex Wednesday 12 April 2017, 6pm*
- *Ruawai/Tokatoka War Memorial Hall Thursday 13 April 2017, 10.00am; and*
- *Kaihu War Memorial Hall Thursday 13 April 2017, 1.30pm.*

Reason for the recommendation

The Consultation Document for the Annual Plan 2017/2018 needs to be adopted by Council before being used to engage with the community on the contents. This is so that Council is compliant with the Local Government Act 2002.

Reason for the report

For Council to consider the draft consultation document that is to be adopted and be used to engage with the community on the contents in accordance with the Local Government Act 2002 (LGA). The report also outlines the proposed public feedback process and timing.

Background

The key legislation for Council's Annual Plan consultation is section 95 of the Local Government Act 2002 (**Attachment 1**). This piece of legislation sets out the context and content by which consultation occurs with the community.

There is now a focus on highlighting for the community any significant or material differences between the 2017/2018 year in the Long Term Plan 2015/2025 that was adopted in 2015 and what is currently proposed for the 2017/2018 year. These changes are to be set out in the consultation document for 2017/2018 (which is the precursor to the Annual Plan 2017/2018).

Feedback on the consultation document, once finalised, can be received in a variety of ways, including by email, online, letter or collected at community meetings. The consultation period is proposed to run from Monday 27 March to 4.30pm Tuesday 18 April 2017.

The feedback will be considered by Council in May 2017. Changes will be incorporated in the Annual Plan 2017/2018 which is due for adoption in June 2017.

Variations between proposed Annual Plan 2017/2018 budget and Long Term Plan 2015/2025

Overall, there are not expected to be material or significant changes to our proposed Annual Plan 2017/2018 compared with the year three Long Term Plan.

There are movements to internal budgets as a result of progress over the previous 24 months. Internal investment has been made in preparing for return to democracy, legacy issues will continue but have largely been dealt with and debt reduced by approximately \$11 million in the 2015/2016 year. Internal capacity has been strengthened to ensure less reliance on external consultants. Through rationalisation of the capital expenditure programme, gains have been made to ensure a prudent level of funding for assets and organisation support without needing to increase rates or debt.

Most of the key movements that impact on the draft budgets for the Annual Plan 2017/2018 year relate to changes that occurred in the 2015/2016 year. For 2017/2018 it is more business as usual with gains consolidated, continual improvements being made throughout the organisation and any savings redeployed to higher priority areas.

Overall the proposed budget for the Annual Plan 2017/2018 is projecting \$46.2 million for operational expenditure (compared with \$46.1 million for the same year of the Long Term Plan), \$18.9 million for capital expenditure (compared with \$13.8 million for the same year of the Long Term Plan) and a rates

increase of 3.65% (which is the same for the 2017/2018 year of the Long Term Plan). The rates increase of 3.65% is made up of a 1.85% increase in the general rate and an 8.65% increase in targeted rates (which in turn reflects the funding of expenditure on the network infrastructure).

Further detail is set out in the report on this agenda titled '*Annual Plan 2017/2018 - draft material - source documents*'.

The draft consultation document (**Attachment 2**) has been prepared based on the source documents for the Annual Plan 2017/2018 included in the report referred to above.

Public Engagement

Part of the consultation will occur through a series of community meetings. Prior to these meetings, a Hui will be held at Dargaville.

These are scheduled to occur at:

Hui

- Northern Wairoa War Memorial Hall (Dargaville Town Hall) Thursday 30 March 2017, noon

Community round table meetings

- Paparoa War Memorial Hall Tuesday 04 April 2017, 6pm
- Northern Wairoa War Memorial Hall (Dargaville Town Hall) Wednesday 05 April 2017, 6pm
- Maungaturoto Centennial Hall Thursday 06 April 2017, 6pm
- Mangawhai Domain Hall Friday 07 April 2017, 6pm
- Kaiwaka Sports Complex Wednesday 12 April 2017, 6pm
- Ruawai/Tokatoka War Memorial Hall Thursday 13 April 2017, 10.00am; and
- Kaihu War Memorial Hall Thursday 13 April 2017, 1.30pm.

These meetings will be used as a platform to discuss and seek feedback from the community on, for example:

- Council's Capital Expenditure Programme;
- The level of the Uniform Annual General Charge (UAGC), at \$748 or \$728 or some other level;
- Reinvesting gains and savings into:
 - Progressing outstanding work
 - Increasing organisational capability
- Preserving the level of rates for the future to ensure that our current service levels are maintained, provide for high priority future spending (such as the renewals programme and infrastructure requirements) and to reduce our debt to ensure we have the debt capacity for when it is needed; and
- Any other issues that they would like to give feedback about.

Council will also be taking the opportunity to discuss other work under development. For the 2017/2018 year this is predominantly related to the next Long Term Plan, for the 10 years from 2018 to 2028.

Preliminary feedback would be welcome on such topics as:

- Mangawhai Community Wastewater Scheme;
- Mangawhai Town Plan;
- Dargaville Library + redevelopment concept;
- Current strategies, policies and plans;
- Activity service levels.

Factors to consider

Community views

Community feedback will be sought through the Annual Plan Consultation Document and reviewed prior to adoption of Annual Plan by Council.

Policy implications

Policy is set out in the underlying Long Term Plan 2015/2025. The draft consultation document is consistent with those policies. The next substantive review will be as part of the Long Term Plan 2018/2028 process.

Financial implications

The consultation document includes all the levels of service and their costs, together with the source of funds to pay for these services. They will be used, once finalised and inclusive of any amendments from feedback from the communities of Kaipara, to set the rates for the 2017/2018 financial year.

Legal/delegation implications

The preparation and adoption of consultation document is required under the Local Government Act 2002.

Options

The following options are:

Option A: Adopt the consultation document – Moving On Consultation Document for Annual Plan 2017/2018 year three – Long Term Plan 2015/2025.

Option B: Not adopt the consultation document and seek amendments to the document.

Assessment of options

Adopting the consultation document would mean that staff can proceed with the community engagement and round table meetings scheduled from late March to mid-April. Council could choose to change options and request amendments to the document accordingly or adopt the document as presented.

Not adopting the consultation document could place Council in breach of the Local Government Act 2002 and its statutory requirement to consult with the public for the next financial year.

Assessment of significance

A review of the preliminary consultation document does not constitute a significant decision in terms of Council's Significance and Engagement Policy.

Recommended option

The recommended option is **Option A**.

Attachments

1. Section 95 Local Government Act 2002
2. Moving On – Consultation document for Annual Plan 2017/2018 year three – Long Term Plan 2015/2025 – **distributed under separate cover**

Local Government Act 2002**Section: 95 Annual plan**

- (1) A local authority must prepare and adopt an annual plan for each financial year.
- (2) Subject to subsection (2A), a local authority must consult in a manner that gives effect to the requirements of section 82 before adopting an annual plan under this section.
- (2A) Subsection (2) does not apply if the proposed annual plan does not include significant or material differences from the content of the long-term plan for the financial year to which the proposed annual plan relates.
- (3) An annual plan must be adopted before the commencement of the year to which it relates.
- (4) Despite subsection (1), for the first year to which a long-term plan under section 93 relates, the financial statement and funding impact statement included in that long-term plan in relation to that year must be regarded as the annual plan adopted by the local authority for that year.
- (5) The purpose of an annual plan is to—
- (a) contain the proposed annual budget and funding impact statement for the year to which the annual plan relates; and
 - (b) identify any variation from the financial statements and funding impact statement included in the local authority's long-term plan in respect of the year; and
 - (c) provide integrated decision making and co-ordination of the resources of the local authority; and
 - (d) contribute to the accountability of the local authority to the community.
- (6) Each annual plan adopted under this section must—
- (a) be prepared in accordance with the principles and procedures that apply to the preparation of the financial statements and funding impact statement included in the long-term plan; and
 - (b) contain appropriate references to the long-term plan in which the local authority's activities for the financial year covered by the annual plan are set out; and
 - (c) include the information required by Part 2 of Schedule 10.
- (6A) Except where subsection (5) requires otherwise, the local authority must comply with subsection (6)(b) and (c) by means of reference to, rather than duplication of, the long-term plan.
- (7) A local authority must, within 1 month after the adoption of its annual plan,—
- (a) make its annual plan publicly available; and
 - (b) send copies of that plan to—
 - (i) the Secretary; and
 - (ii) the Auditor-General; and

(iii) the Parliamentary Library.

95A Purpose and content of consultation document for annual plan

(1) The purpose of the consultation document under section 82A(3) is to provide a basis for effective public participation in decision-making processes relating to the activities to be undertaken by the local authority in the coming year, and the effects of those activities on costs and funding, as proposed for inclusion in the annual plan, by—

(a) identifying significant or material differences between the proposed annual plan and the content of the long-term plan for the financial year to which the annual plan relates; and

(b) explaining the matters in paragraph (a) in a way that can be readily understood by interested or affected people; and

(c) informing discussions between the local authority and its communities about the matters in paragraph (a).

(2) The content of the consultation document must be such as the local authority considers on reasonable grounds will achieve the purpose set out in subsection (1), and must—

(a) explain identified differences, if any, between the proposed annual plan and what is described in the long-term plan in relation to the financial year to which the annual plan relates, including (but not limited to)—

(i) an explanation of any significant or material variations or departures from the financial statements or the funding impact statement; and

(ii) a description of significant new spending proposals, the costs associated with those proposals, and how these costs will be met; and

(iii) an explanation of any proposal to substantially delay, or not proceed with, a significant project, and the financial and service delivery implications of the proposal; and

(b) outline the expected consequences of proceeding with the matters referred to in paragraph (a), including the implications for the local authority's financial strategy.

(3) The consultation document—

(a) must be presented in as concise and simple a manner as is consistent with this section; and

(b) without limiting paragraph (a), must not contain, or have attached to it—

(i) a draft of the annual plan as proposed to be adopted; or

(ii) a full draft of any policy; or

(iii) any detailed information, whether described in Part 2 of Schedule 10 or otherwise, that is not necessary or desirable for the purposes of subsections (1) and (2); and

(c) must state where members of the public may obtain the information held by the local authority that is relied on by the content of the consultation document, including by providing links or references to the relevant information on an Internet site maintained by or on behalf of the local authority; and

(d) may be given the title of the local authority's choice, provided that the title or subtitle make reference to this being a consultation document for the proposed annual plan for the relevant year.

(4) The local authority must adopt the information that is relied on by the content of the consultation document, as referred to in subsection (3)(c), before it adopts the consultation document.

(5) For the purposes of this section, a difference, variation, or departure is material if it could, itself or in conjunction with other differences, influence the decisions or assessments of those reading or responding to the consultation document.



Moving On

Consultation Document for Annual Plan 2017/2018

Year Three - Long Term Plan 2015/2025

Tell us what you think

Do it online at

www.kaipara.govt.nz/annualplan2017/2018

come to our round table sessions or
fill in a feedback form at the back of this
document and return it to us by

4.30pm Tuesday 18 April 2017

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Kaipara – where it’s easy to live

He Ngawari te Noho

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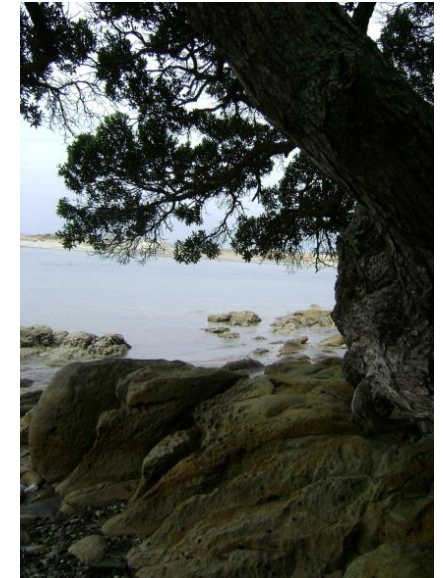
Maunganui Bluff towards Pouto



Pouto Lighthouse



Mangawhai Bush Walk



Mangawhai

Part One: Consultation Document

Message from the Mayor

This is the consultation document for the first annual plan from your newly elected Council. It follows (as it must by law), the themes and direction of the Long Term Plan (LTP) set in 2015.

This Plan reflects the reality of the Kaipara district and builds on the progress made over the last four years. We are managing the balance between providing essential infrastructure, reducing debt and continuing the programme of replacing end of life assets, while being well aware of the affordability of rates for many of you.

In line with the LTP on average land rates increase by 3.65% which will give Council an additional \$1.0 million of revenue. It is worth spending the time to look through the detail to see where that additional revenue is being applied.

Councillors and I will be attending a series of meetings throughout the district to seek your views on what is proposed in this budget (Plan) and I look forward to seeing many of you at that time.

I encourage you to submit your feedback or attend a meeting in your area about this Plan.

Greg Gent
Mayor



From left to right: Victoria de la Varis-Woodcock, Peter Wethey, Libby Jones, Greg Gent, Anna Curnow, Andrew Wade, Julie Geange, Jonathan Larsen, Karen Joyce-Paki

Community Feedback

Explaining some changes to Council requirements for Annual Plans

The Local Government Act 2002 was amended in 2014. The amendment changed the way councils engaged with their communities on their 10 year plans (Long Term Plans). The requirements for the Annual Plan consultation have also changed.

The Long Term Plan 2015/2025 (LTP) was adopted in June 2015 after a formal consultation using the special consultative procedure set out in the Local Government Act 2002. The big decisions on policy and direction were made last year. The Annual Plan sits within the context of the adopted Long Term Plan.

Consultation for an Annual Plan is less formal than that required for a Long Term Plan. We do not have any material or significant changes for the Annual Plan 2017/2018 compared to the Long Term Plan 2015/2025 for the same year. There will not be a hearing process. However, we wish to provide the community with the opportunity to see the updates and variations and to provide feedback if they wish.

This document is our consultation document for the 2017/2018 year. The information contained in this consultation document comes from what we call source documents. These documents contain the detail and were approved by Council at Council meetings during over the course of 2014 to 2017. This consultation document provides the overview of the updates and key information for the community.

The source documents for this document are set out in the next section. These source documents can be found on our website www.kaipara.govt.nz or you can obtain hard copies of the document(s) that interest you by contacting our Customer Service Centre at council@kaipara.govt.nz or telephoning 0800 727 059 or (09) 439 3123.

Engaging with Council

Council has organised the following round table meetings for you to meet with the Mayor, Councillors and Council's expert staff to engage with us on this Plan.

Place	Venue	Date	Time
Dargaville	Mana Whenua Forum Annual Plan Hui - Northern Wairoa War Memorial Hall (Dargaville Town Hall) – Hokianga Road	Thursday 30 March 2017	noon
Paparoa	Paparoa War Memorial Hall – State Highway 12	Tuesday 04 April 2017	6.00pm
Dargaville	Northern Wairoa War Memorial Hall (Dargaville Town Hall) - Hokianga Road	Wednesday 05 April 2017	6.00pm
Maungaturoto	Maungaturoto Centennial Hall - View Street	Thursday 06 April 2017	6.00pm

Place	Venue	Date	Time
Mangawhai	Mangawhai Senior Citizens Hall – Fagan Place	Friday 07 April 2017	6.00pm
Kaiwaka	Kaiwaka Sports Complex - Gibbons Road	Wednesday 12 April 2017	6.00pm
Ruawai	Ruawai/Tokatoka War Memorial Hall – Ruawai Wharf Road	Thursday 13 April 2017	10.00am
Kaihu	Kaihu War Memorial Hall – Kaihu Wood Road	Thursday 13 April 2017	1.30pm

You are also able to provide written feedback, either by post, email or by filling in the feedback form that you can find on our website. We need to receive this feedback by **4.30pm on Tuesday 18 April 2017.**

Online feedback form: www.kaipara.govt.nz/annualplan2017

Email to: council@kaipara.govt.nz

Post to: Kaipara District Council
Private Bag 1001
Dargaville 0340



Picnic table



Jersey yearlings



Moreton Bay Fig Tree at Pahi

Source Documents

Long Term Plan 2015/2025 (Part One, Part Two) includes information about our district, our aspirations for the district, community outcomes and the following documents:

- [Financial Strategy 2015](#);
- [Infrastructure Strategy 2015](#),
- [Revenue and Financing Policy 2015](#),
- [Development Contributions Policy 2014](#);
- [Financial Contributions Policy](#); and
- [Rates Policies 2015](#)
- [Treasury Policy 2016](#)

Annual Plan source documents report to Council Meeting 14 March 2017 and 11 attachments (as listed below)

- proposed statements of financial and capital performance;
- proposed funding impact statements;
- prospective financial statements;
- proposed capital expenditure programme - summary;
- proposed capital expenditure programme - detail;
- proposed rates summary (uniform annual general charge \$748);
- proposed rating sample properties (uniform annual general charge \$748);
- illustrative rates summary (comparison of uniform annual general charges of \$728 and \$708 compared with \$748);
- rating sample properties (uniform annual general charge \$728);
- proposed funding impact statement (rating tools); and
- proposed funding impact statement (rating tools) - maps.

Draft Fees and Charges 2017/2018

Asset Management Plans for [water supply](#), [stormwater](#), [wastewater](#) and [roads and footpaths 2015](#)

Activity profiles for [community activities](#), [district leadership](#), [emergency management and rural fire](#), [flood protection and control works](#), [regulatory management](#), [the provision of roads and footpaths](#), [solid waste](#), [water supply](#), [stormwater](#) and [wastewater](#) 2015

[Reserve Contributions Policy 2014](#) and [Community Assistance Policy 2014](#)

Context and summary

The big decisions were made in the Long Term Plan 2015/2025 adopted in June 2015. Our policies and direction have not changed for the Annual Plan 2017/2018.

For now, we want to be a district where it's easy to live because it's easy to do business, easy to join in and easy to enjoy nature. The Financial Strategy, as set out in the Long Term Plan 2015/2025, brings the things we want to life. The biggest challenges we have are how to remain affordable, how to keep it simple and how to deal with the uncertainty that the future brings.

Council continues with the simple approach to sustainable financial management:

- We will cap rates revenue increases;
- We will run a balanced budget;
- We will reduce our debt year on year;
- We will live within our means;
- We will have a rating system that is easier to understand based on simplicity, community support, equity, stability/durability, affordability and fair distribution; and
- We will treat the district more evenly, reducing local variations in services and costs where this is sensible and affordable to do.

Our approach to sustainable management has not changed, however it will be a challenge for Council to keep rates affordable when we have falling populations in some towns, and a growing need to address infrastructure issues where our assets are old and need to be replaced.

The basis of our Long Term Plan is our Financial Strategy. The aim of our Financial Strategy is to limit rate increases while still reducing debt. We will limit rate increases to the Local Government Cost Index (LGCI) increase levels +2% maximum¹ and we will continue to apply targeted rates to those communities that benefit from a specific activity.

¹ Except in 2015/2016 where a new forestry targeted rate for roads impacted by forestry traffic was introduced.

Our vision is to be a place where it's easy to live – easy to enjoy nature, easy to join in and easy to do business. In order to meet our vision we believe we need to:

- Make sure rates remain affordable;
- Make sure people and business have access to necessary services;
- Make sure our regulatory framework helps the right things to happen in the right way; and
- Make sure that we keep the quality of our environment.

We need to replace a lot of our infrastructure and this comes at a cost.

The key changes to the proposed Annual Plan for 2017/2018 from the Long Term Plan 2015/2025 for the 2017/2018 year reflect the updates of the last 24 months. We set these out together with the proposed adjustments for the 2017/2018 year. The reduced debt and interest costs mean that Council has more financial resilience and capacity, leaving an opportunity to invest in organisational efficiencies and capacity. We continue to take the opportunity to address more of the backlog of renewal works and to begin fully funding depreciation in some areas. The capital expenditure programme has been rationalised, substituting higher priority expenditure and deferring some works across the first three years of the Long Term Plan. The higher level of expenditure in roading has come with higher levels of NZ Transport Agency (NZTA) subsidy.

Overall for 2017/2018 we are projecting \$46.2 million for operational expenditure (compared with \$46.1 million for the same year of the Long Term Plan), \$18.9 million for capital expenditure (compared with \$13.8 million for the same year of the Long Term Plan) and a land rates² increase of 3.65% (which was projected for the same year of the Long Term Plan). The rates increase of 3.65% is made up of a 1.85% increase in the general rate and an 8.65% increase in targeted rates (which in turn reflects the funding of expenditure on network infrastructure).

The minor variations between the Long Term Plan 2015/2025 and the Annual Plan for 2017/2018 as indicated in this document will not have any significant consequences for the policy or direction for the Long Term Plan 2015/2025, including either the Financial Strategy or the Infrastructure Strategy. The next major review of policy and direction is scheduled for the Long Term Plan 2018/2028 review.

² Targeted rates for water-by-meter are excluded from these calculations.

Financial parameters

Within the 10 years set out in the Long Term Plan 2015/2025, this Annual Plan represents the second year. Set out in the table below are key financial parameters for the Annual Plan 2017/2018 compared with the original year in the Long Term Plan 2015/2025.

Financial Parameters	Long Term Plan 2015/2025: 2017/2018	Annual Plan 2017/2018	Variance
Total land rates (000's)	\$29,865	\$29,718	\$147 reduction
Land rates increase	3.65%	3.65%	No change
Total revenue (000's)	\$49,818	\$53,948	\$4,130 increase
Total operating expenditure	\$46,107	\$46,210	\$103 increase
Total capital expenditure	\$13,830	\$18,858	\$5,028 increase
Debt	\$70,675	\$61,622	\$9,053 reduction



Rock groyne Mangawhai Heads



Cycle track Kai Iwi Lakes



Upgrading Red Hill Cemetery

Spending on infrastructure

Operating and capital expenditure for the 2017/2018 year in the Long Term Plan compared with the proposed Annual Plan are set out in the tables below:

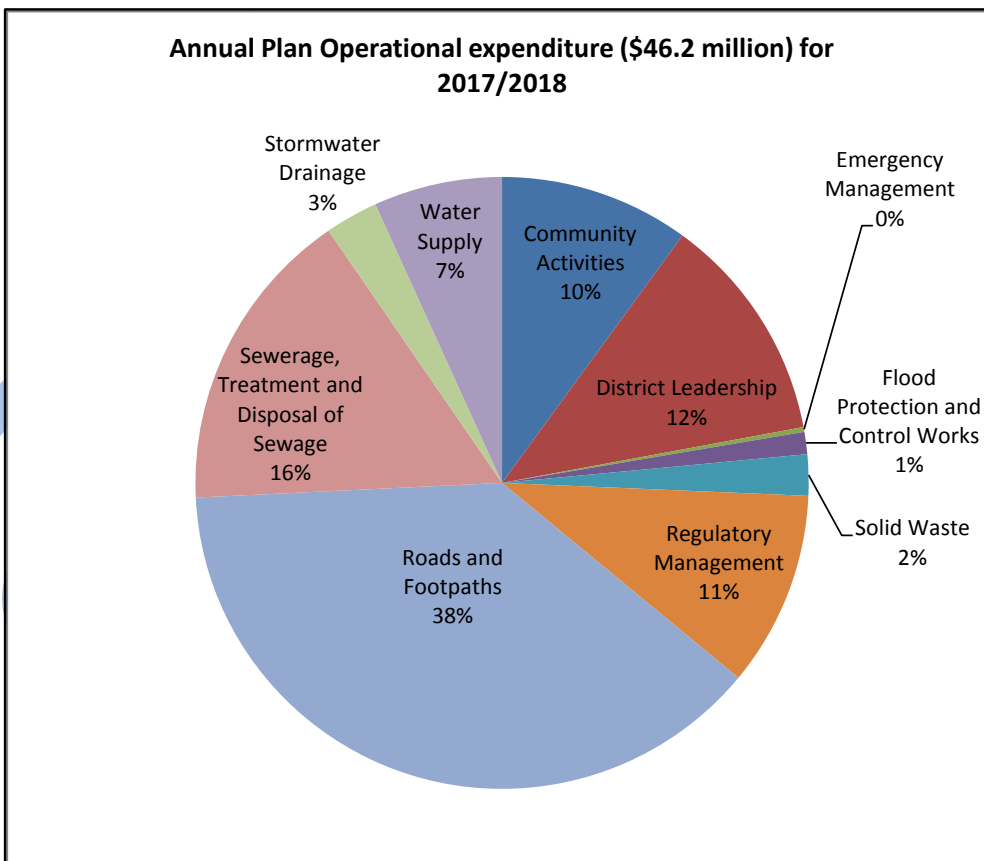
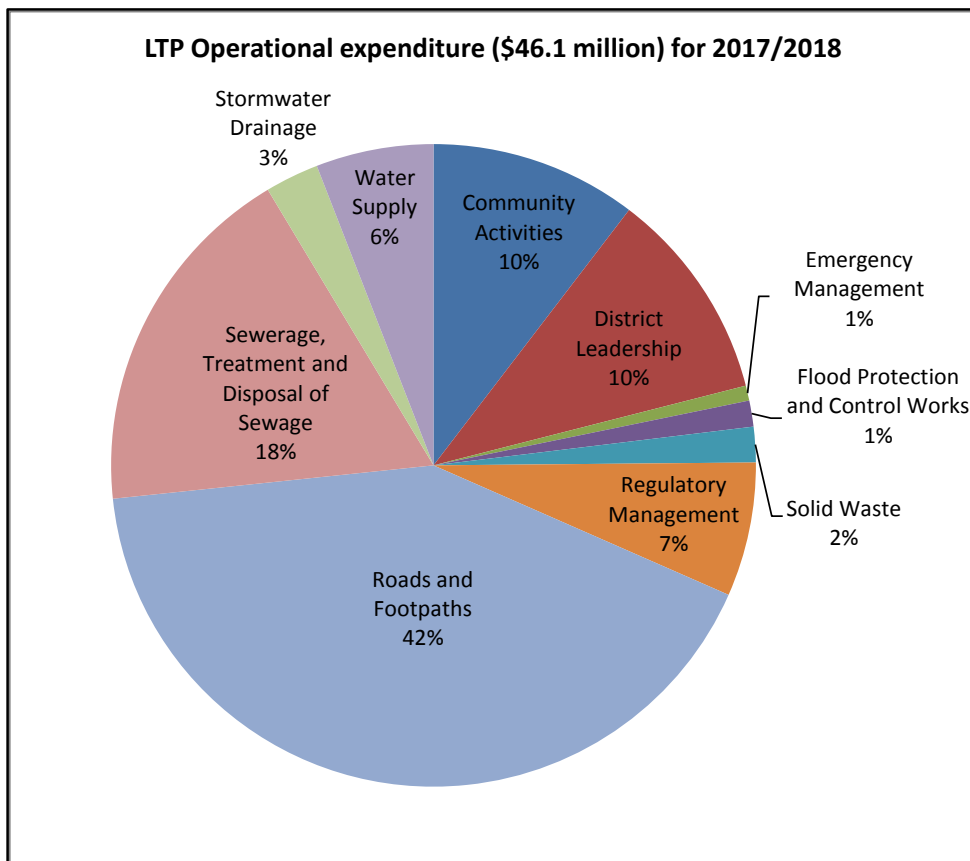
Operating expenditure	Long Term Plan 2015/2025: 2017/2018 (\$000's)	Annual Plan 2017/2018 (\$000's)	Variance \$
Water supply	2,719	3,133	414 increase
Stormwater	1,242	1,293	51 increase
Wastewater	8,330	7,480	850 reduction
Flood protection and control works	604	541	63 reduction
Roads and footpaths	19,245	17,673	1,572 reduction
Total	32,140	30,120	2,020 reduction

The variances are largely attributable to interest cost reductions and, in the case of roading, a reduction which is the combined impact of the new business unit, including a reduction of consultants, and a reclassification of operational expenditure to capital expenditure. The new maintenance contract for water, stormwater and wastewater, while having the same overall value, has distributed the costs differently over the Three Waters. Asset conditions surveys have contributed to the cost of water.

Capital expenditure	Long Term Plan 2015/2025:2017/2018 (\$000's)	Annual Plan 2017/2018 (\$000's)	Variance \$
Water supply	1,006	1,077	71 increase
Stormwater	382	357	25 reduction
Wastewater	561	875	314 increase
Flood protection and control works	0	170	170 increase
Roads and footpaths	10,784	13,656	2,872 increase
Total	12,733	16,135	3,402 increase

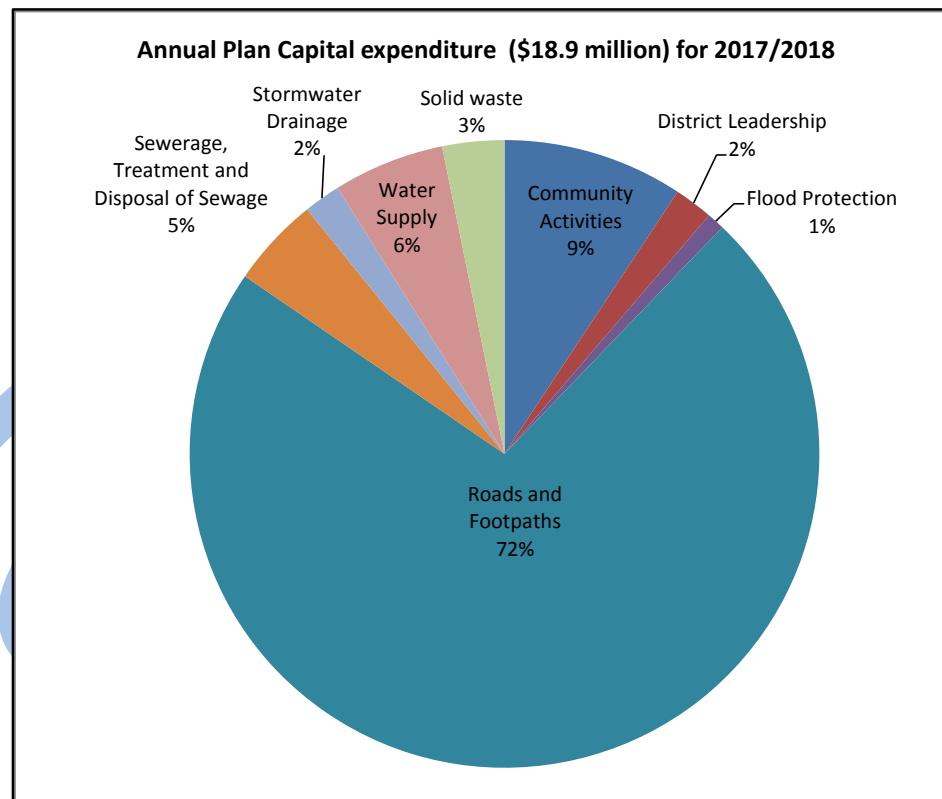
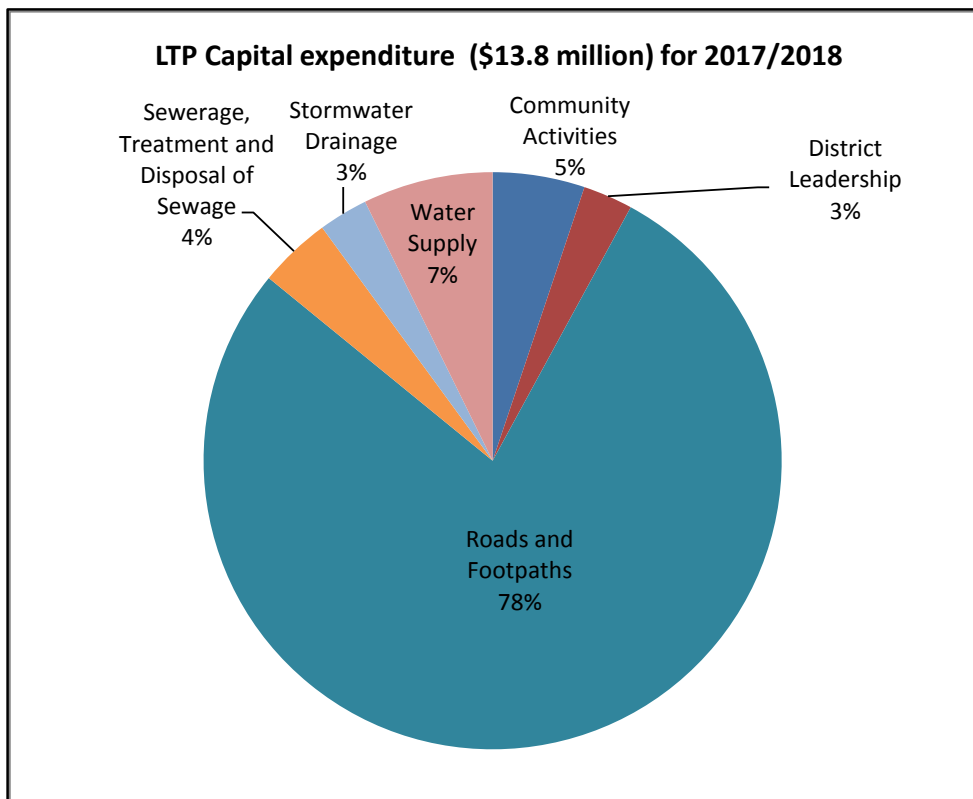
The variances are largely attributable to reprioritisation and timing issues. In the case of roading, a reclassification of operational expenditure to capital expenditure.

Operational expenditure



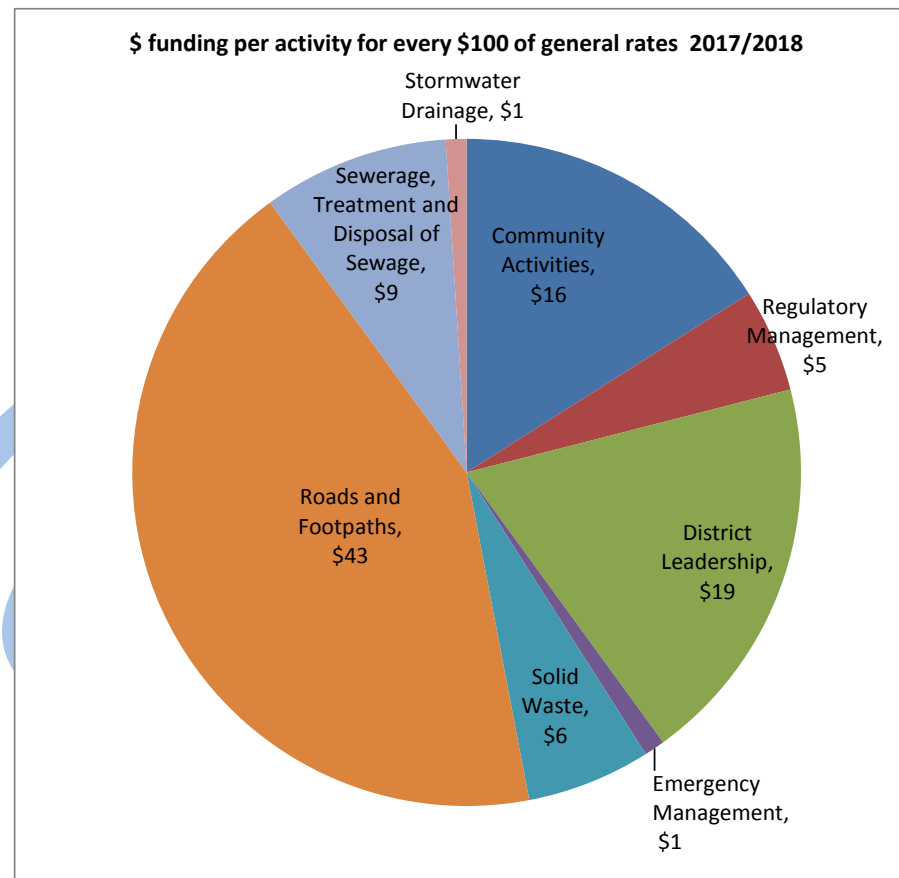
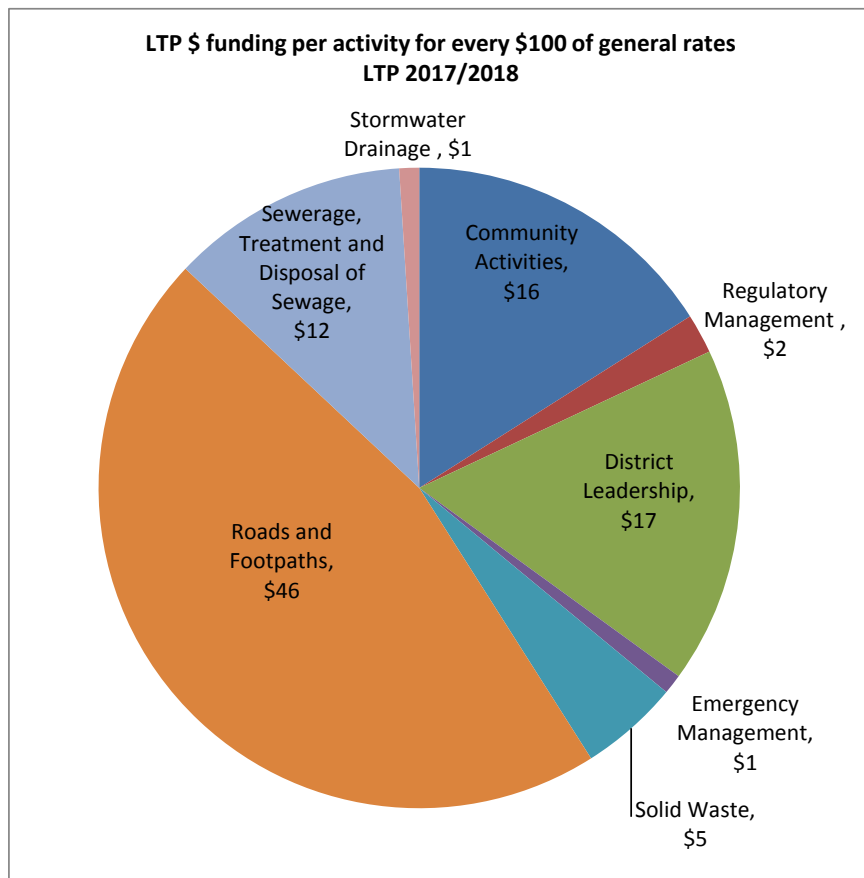
These graphs show the proportion of operational expenditure for each activity. Operational expenditure indicated in the Long Term Plan (LTP) (graph on the left-hand side) is fundamentally similar to the proposed Annual Plan operational expenditure (graph on the right-hand side). The proportion of spending on roads and footpaths has decreased from the LTP as operational expenditure has been reclassified as capital expenditure. The proportion of spending on sewerage, treatment and disposal of sewerage decreased from the LTP as a result of the repayment of debt which has resulted in a lower interest cost for the activity. Small proportional increases are evident in the waters, district leadership and regulatory functions.

Capital expenditure



These graphs show the proportion of operational expenditure for each activity. Capital expenditure indicated in the Long Term Plan (LTP) (graph on the left-hand side) is \$5.1 million lower than the proposed Annual Plan capital expenditure (graph on the right-hand side). There is additional capital expenditure in roading of \$2.9 million which is largely a reclassification of operational to capital spending with some catch-up from previous years. The community activities area has increased by \$1.1 million which is funded largely by financial contributions. Solid waste has an increase of \$0.6 million which is funded from provisions. The balance of the increase is required for wastewater and land drainage purposes.

General rates funding



These graphs show the proportion of general rates funding for each activity for every \$100 of general rates. Rates funding indicated in the LTP (graph on the left-hand side) is fundamentally similar to the proposed Annual Plan rates funding (graph on the right-hand side). The change in roads and footpaths is largely due to the change in the delivery of the activity (a business unit with staff in-house rather than external contractors) and reclassifications. The difference in sewerage treatment and disposal of sewage is largely attributable to the reduction of debt in this area. In district leadership and regulatory it is reinvestment in organisational capability (information technology and increasing in-house staffing) to manage increased demand.

In the following sections we discuss the updated Annual Plan for 2017/2018 and illustrate the differences between the 2017/2018 year in the Long Term Plan 2015/2025 and the updated Annual Plan. The comparison between the capital expenditure programme for each activity in the updated Annual Plan for 2017/2018 and the Long Term Plan 2015/2025 is available in Part Two of this document.

Please tell us what you think

- What do you think of the capital works programme for each of the activities?
- What do you think of the changes we are proposing to use the savings from the reduction in our debt to:
 - catch up on some maintenance backlogs sooner;
 - saving up money to spend in later years on pending big capital works?
- What do you think of keeping the level of rates increase at 3.65% to maintain service levels, provide for high priority future expenditure (on backlog renewals and infrastructure, for example) and preserving our debt capacity for when it is required?
- What do you think of raising the uniform annual general charge (UAGC) to the policy maximum of \$748 for 2017/2018 rather than the current level of \$708 or some other level?
- Anything else you would like to give us feedback on?

Feedback on the policies, plans and strategies for next Long Term Plan, covering the 10 years from 2018 to 2028, and other general issues can be given at our round table meetings. The Mayor, Councillors and Council's expert staff will be available for you to talk to.



West Coast fishing



Dawn mist – towards Tokatoka



Mangawhai Heads Lookout

Managing our infrastructure

The provision of roads and footpaths

Council manages 1,571 kilometres of roads, of which 72% is unsealed.

Our plans for the care of these roads remain constant:

- Continue with the rehabilitation programme of the sealed network based on condition, wear, rates and demand;
- Continue with our reseal programme for the sealed network based on condition; and
- Continue a heavy metalling programme of the unsealed network including forestry routes using our data and knowledge of the network, this includes working closely with the forestry industry.

As part of the three-year seal extension programme, using financial and development contributions collected in past years, we will undertake a seal extension of a section of Settlement Road, starting from the Kaiwaka end of the road in the 2017/2018 financial year.

The Northland councils have established the Northland Transportation Alliance (NTA) with staff co-located in Whangarei and with satellite offices across the region. While professional staff will be co-located, including the NZ Transport Agency (NZTA), customer contact remains with each Council and local field officers will be based in the satellite offices to retain the current customer interface.

Each Council, in conjunction with NZTA, will still determine budgets for their respective district spend and will set their own priorities within the rules being developed through the One Network Road Classification (ONRC) system. There will be no cross-subsidisation.

The key points to note are:

- We plan to continue with business as usual and develop innovations and new methodologies that will provide improved outcomes and/or cost savings; and
- The regional co-located business unit, NTA, has been set up and is operating effectively with savings already made in sharing of asset management projects.

There is no change to funding sources for this activity. Funding is predominantly from NZTA with Council's share coming mainly from general rates. A targeted rate was introduced for roads used for the forestry industry in 2015/2016 and this continues for the 2017/2018 year.

Operational expenditure for the 2017/2018 year of the Long Term Plan was \$19.2 million and for the proposed Annual Plan 2017/2018 it is \$17.7 million. The reduction of \$1.6 million is the combined impact of the new business unit, including a reduction of consultants, and a reclassification of operational expenditure to capital expenditure.

The capital expenditure programme for this activity comparing the 2017/2018 year of the Long Term Plan 2015/2025 and the Annual Plan 2017/2018 is set out on pages 27 to 31 of Part Two of this document. Capital expenditure for the 2017/2018 year of the Long Term Plan was \$10.8 million and for the proposed Annual Plan 2017/2018 is \$13.7 million, a net difference of \$2.9 million. This has been a result of reviewing the programme and in light of NZTA funding, across the 2016/2017 and 2017/2018 years. Part of the funding is a result of utilisation of funds collected in previous years but not spent.



Bridge at Franklin Road Paparoa before replacement



Ellen Street parking, Mangawhai



Te Kowhai Road bridge, Ruawai

Three Waters – water supply, stormwater and wastewater

Water supply

Council owns and manage five water supply schemes. They vary in age and standard. This is reflected in the level of maintenance and renewals each scheme needs. This year we will:

- Continue with the renewals programme;
- Continue with minor upgrades of the water treatment plants; and
- Continue with the asset condition assessment programme to find out more about the state of our pipes and other assets.

There are no changes in the plans for management of our water schemes.

The water supply capital expenditure programme is set out on page 32 in Part Two of this document. The Annual Plan 2017/2018 projects \$1.1 million for capital expenditure compared with the Long Term Plan 2015/2025 at \$1.0 million. Operational expenditure at \$2.7 million and \$3.1 million for Long Term Plan 2015/2025 and Annual Plan 2017/2018 respectively is due to expressing the asset condition survey work and the changed maintenance contract. Water is funded by targeted rates and is based on volume or the amount used. The impact will vary from scheme to scheme.

The volumetric charges and total revenue for water for the 2017/2018 year of the Long Term Plan 2015/2025 compared with the updated Annual Plan 2017/2018 are set out in the tables below.

Water	Long Term Plan Y3 2017/2018		Annual Plan 2017/2018	
	Up to 1st m ³ \$	Beyond 1st m ³ \$	Up to 1st m ³ \$	Beyond 1st m ³ \$
Dargaville	112.77	2.96	112.77	2.87
Glinks Gully	335.03	1.36	325.23	1.36
Mangawhai	112.77	2.45	112.77	2.36

Water	Long Term Plan Y3 2017/2018		Annual Plan 2017/2018	
	Up to 1st m ³ \$	Beyond 1st m ³ \$	Up to 1st m ³ \$	Beyond 1st m ³ \$
Maungaturoto (Station Village)	198.53	2.87	197.60	2.86
Maungaturoto (Township)	209.88	2.68	209.96	2.68
Ruawai	171.80	3.38	168.48	3.27

Stormwater

Council owns and manages five stormwater networks – where public drains are piped.

This year we intend to:

- Continue with the renewals programme;
- Continue with the asset condition assessment programme; and
- Progress stormwater catchment management plans.

There are no changes planned for our management of stormwater networks. There is a slight increase in operating expenditure for the 2017/2018 year of the Long Term Plan 2015/2025 compared with the proposed Annual Plan 2017/2018 of \$0.1 million (i.e. from \$2.2 million to \$2.3 million respectively).

The stormwater capital expenditure programme is set out on page 32 in Part Two of this document.

Capital expenditure for the 2017/2018 year of the Long Term Plan 2015/2025 and for the proposed Annual Plan 2017/2018 are similar at \$0.4 million.

There is no change to the way stormwater is funded; primarily by targeted rates (90%) with general rates funding the balance (10%). The impact on rates will vary from scheme to scheme. Overall, the targeted rate requirement for this activity for 2017/2018 is proposed to be \$1.4 million compared with \$1.1 million for the same year in the Long Term Plan.

Wastewater

Council owns and manages five wastewater schemes. Because they include some older schemes, there is a backlog of maintenance and renewals needed.

This year we plan to:

- Continue with the renewals programme;
- Continue with the asset condition assessment programme; and
- The scheme has adequate capacity for some years to come at which time there will be a pinch point for a few weeks at summer peak. This peak will be managed without significant upgrades to the plant. There is also capacity on the farm to extend disposal. The decisions for any significant extensions will need to be made as part of the LTP 2018/2028 development. We will:
 - Continue an assessment of environmental effects and apply to vary the MCWWS's resource consents authorising the discharge of treated effluent to land to maximise the ultimate capacity of the Council-owned land and the treatment plant.
 - Undertake upgrades to enable the scheme to accommodate growth.

All schemes will continue to be maintained to meet resource consent environmental conditions.

Two key points to note are:

- The Mangawhai scheme has sufficient capacity for some years without significant upgrades.
- Otherwise, no changes are planned for wastewater this year. It will be business as usual.

Operational expenditure for the 2017/2018 year of the Long Term Plan 2015/2025 was \$8.3 million and for the proposed Annual Plan 2017/2018 it is \$7.5 million, a difference of \$0.80 million which is attributable to the lower interest costs in the wastewater area.

The wastewater capital expenditure programme is set out on page 34 in Part Two of this document. Capital expenditure for the 2017/2018 year of the Long Term Plan 2015/2025 was \$0.6 million and for the proposed Annual Plan 2017/2018 it is \$0.9 million, a difference of \$0.3 million. This is due to growth expenditure higher than projected in the Long Term Plan as additional work is required for a pump station and rising mains in Mangawhai reaching its design capacity. This be funded by development contributions.

Targeted rates account for 62% of wastewater with the balance of 38% coming from general rates (to fund the district portion of the Mangawhai Community Wastewater Scheme (MCWWS)). The impact of targeted rates will vary from scheme to scheme.

The Long Term Plan 2015/2025 rates for 2017/2018 and the Annual Plan rates for 2017/2018 are set out below.

Wastewater	Long Term Plan Y3 2017/2018	Annual Plan 2017/2018
	Charge per rating unit \$	
Dargaville		
<i>Connected</i>	990.20	968.80
<i>Capable to be connected</i>	742.60	726.70
Glinks Gully		
<i>Connected</i>	1,165.40	1,158.80
<i>Capable to be connected</i>	874.00	869.10
Kaiwaka		
<i>Connected</i>	1,013.20	1,016.40
<i>Capable to be connected</i>	759.90	762.30
Mangawhai		
<i>Connected</i>	1,229.10	1,167.50
<i>Capable to be connected</i>	921.80	875.60
Maungaturoto		
<i>Connected</i>	1,229.10	1,167.50
<i>Capable to be connected</i>	921.80	875.60
Te Kopuru		
<i>Connected</i>	686.40	576.80
<i>Capable to be connected</i>	514.80	432.60

The changes from the 2017/2018 year in the Long Term Plan 2015/2025 compared to the Annual Plan 2017/2018 are largely a result of capital costs changes that are allocated on an individual scheme basis.

Flood protection and control works (including Raupo and the 28 defined land drainage schemes)

Council works with the community to help manage Raupo and the other 28 drainage schemes. The largest of these is Raupo, which is managed by its own Committee of Council. There is work needed to understand the condition and future requirements of drainage assets. This year we will:

- Continue with the renewal programme of floodgate structures; and
- Develop asset management plans for the land drainage schemes.

The key points to note are:

- Asset management plans will be developed for drainage areas, taking into account the potential for rising sea levels and for more, or higher intensity, storms;
- Otherwise, there are no changes planned this year. It will be business as usual.

The flood protection and control works capital expenditure programme is set out on page 35 in Part Two of this document. There were no projects listed in the Long Term Plan 2015/2025, however as part of this year's review and a reclassification of expenditure type, projects amounting to \$0.6 million have been included for the proposed Annual Plan 2017/2018. They are to be funded from accumulated funds. Operational expenditure is reduced marginally.

Flood protection is funded by targeted rates. The impact on rates will vary from scheme to scheme depending on the agreements with the constituent groups reached.

For the 2017/2018 year, total charges were constant at \$0.64 million (excluding GST) for the 2017/2018 year of the Long Term Plan 2015/2025 and for the Annual Plan 2017/2018.



Flooding - Hoanga Road, Dargaville



Installing floodgates



Operational floodgate

Solid waste

Council has a responsibility to provide an affordable, hygienic, refuse collection and disposal that is environmentally sustainable which meets our statutory requirements and the needs of our communities.

To ensure that the district's residential and public refuse collection is undertaken in a manner that protects public health and the environment, Council provides kerbside refuse bag collection in urban areas and at appointed collection sites in rural areas. A recycling collection is also provided in key urban areas with two transfer stations also available. Council also undertakes the clearance of public litterbins, illegally dumped rubbish, and the removal of abandoned vehicles. We continue to support waste minimisation initiatives and monitor, maintain and manage a number of closed landfills throughout the district.

The high quality of the environment makes the Kaipara district attractive to tourists and residents who seek to visit and live in a natural and unspoilt landscape.

The solid waste capital expenditure programme is set out on page 35 in Part Two of this document. Operational expenditure for the 2017/2018 year of the Long Term Plan 2015/2025 was \$0.8 million and for the proposed Annual Plan 2017/2018 it is \$1.0 million, a difference of \$0.2 million. This predominantly rates funded with a small amount of activity revenue.



Hakaru Closed Landfill



Council recycling and rubbish bags



Public litterbin

Developing our communities

Community activities

Council looks after about 165 parks and reserves. The emphasis for maintenance and development is on the park land that abuts our coastline, and three premier parks; Mangawhai Community Park, Pou Tu Te Rangi Harding Park and Taharoa Domain.

We have one library; in Dargaville. It is a well-used space and this year we plan to review options for creating a better space and improved service for customers with our Library + concept. Our support for community libraries will continue.

We have transferred the management of our community housing in Ruawai and Dargaville to the Dargaville Community Development Trust. The tenants are enjoying the new arrangements, where they receive more wrap-around care from the Trust than Council was able to give. Council continues to own these units.

Placemaking in Dargaville and Kaiwaka continues. In both places we are working with Community Advisory Panels. In Dargaville, we are working to enliven the main street and waterfront. In Kaiwaka, our current emphasis is working with the NZTA to make it safer for pedestrians.

Mangawhai is experiencing rapid growth. Our investment in infrastructure has not always kept up. A Town Plan is in the early stages of being developed to guide infrastructure investment in the area to cater for the growth being experienced there. When we have a good base of information, we will work with the Mangawhai community to consider options. We welcome community input into our placemaking activities.

The community activities capital expenditure programme is set out on pages 36 to 37 in Part Two of this document. The investment in parks and reserves has increased. This is particularly so for the three premier parks, mentioned above. Capital expenditure for the 2017/2018 year of the Long Term Plan was \$0.7 million and for the proposed Annual Plan it is \$1.7 million, a difference of \$1.0 million. The capital expenditure programme is funded from reserve contributions collected from fees charged for consents for subdivisions across the district.

Operational expenditure has reduced marginally for the 2017/2018 year of the Long Term Plan compared with the proposed Annual Plan by \$0.2 million as a result of reduced activity revenue.

Community activities are largely funded by general rates. The funding from general rates for the 2017/2018 year of the Long Term Plan was \$3.4 million and in the proposed Annual Plan is \$3.4 million.



Maungaraho Rock



New planting Parenga Street Dargaville



Relocating the old school house to Mangawhai

Regulatory management

We have legislated responsibilities to manage regulation of building, land use, subdivision, alcohol supply, excessive noise, bylaw monitoring, parking, dogs and other animal management and food premises licensing. The work in this area has increased substantially over the last few years because of:

- Growth in the number of sections and houses in the east of the district, which has meant that we have needed to take on more staff to keep up with the workload;
- New legislation governing the way we manage alcohol regulations and food outlets; and
- A new bylaw for wastewater management.

We have also changed the way we manage this area of our work. In the past we have used contractors and consultants to carry out some of our resource consenting, development engineering, environmental health activities and alcohol management. These functions have all been bought in-house and are now mainly delivered by Council staff. The exception is animal control, excessive noise and parking enforcement which are still contracted out. With the substantial increase in workload for building and planning some additional spend will be required on consultants again.

Overall, operational expenditure for the 2017/2018 year of the Long Term Plan was \$3.1 million and for the proposed Annual Plan it is \$4.8 million, a net difference of \$1.7 million which is attributable to increased activity, changes in consultant costs in some areas and demands for improved service. The difference is funded partly by increased fees and charges and rates.

Emergency management

Council has responsibilities for local emergency management. While we hope to never have an emergency we need to be prepared in case we do. Each year we train and run exercises to test our readiness. We rely heavily on communities to help us manage emergencies. The district has good involvement with most areas having a Community Response Plan. This assists the community to prepare for and manage an emergency event.

In 2017/2018 it is likely that Council will no longer be responsible for managing Rural Fire as a new organisation Fire and Emergency New Zealand (FENZ) is due to take over this responsibility from 01 July 2017.

There is a small decrease in operational costs for 2017/2018 in the Long Term Plan compared with the proposed Annual Plan due to the changes to Rural Fire.

District leadership

District leadership is the place where governance, decision-making, district planning and supporting activities belong.

A particular focus of the incoming Council is to familiarise themselves with the community and activities and begin planning for the future. This will involve the review and development of the strategies, policies and plans that feed into the next Long Term Plan that covers the 10 years from 2018 to 2028. Feedback is invited for the review now and will culminate with the special consultative procedure in early 2018.

District Leadership is where responsibility for financial management and policy and rates policy sits. The ongoing reduction of interest costs resulting from the repayment of additional debt in 2015/2016 means that Council has more financial resilience and capacity. It also left an opportunity to progress organisational efficiencies and capability. We propose to continue reinvest the interest cost and other savings in order to advance our backlog work, increase our capability and preserve funding levels for the future.

We have continued to review the level of the uniform annual general charge (UAGC). For the years 2015/2016 and 2016/2017 it was set at \$708; Council's policy is that the level should be set at close to the maximum allowable under the Local Government (Rating) Act 2002. This was slightly less than the maximum. The draft proposal is that the level be set at the maximum of \$748. In 2015/2016 \$237 of the UAGC was attributable to district-wide funding of the MCWWS debt, for 2016/2017 the figure is \$183 and for 2017/2018 it is \$174.

Overall, operational expenditure for the 2017/2018 year of the Long Term Plan was \$4.9 million and for the proposed Annual Plan it is \$5.6 million. The level is comparable with the level in the current year of \$5.5 million. The increase represents the investment in staff and information technology to increase efficiency and capability, particularly in the customer services area, and reduce risk. A lack of past investment has meant that we are often operating with out-of-date equipment and software, some no longer served by the manufacturer. Our priorities for new investment are where it improved customer service, and where the current technology is no longer reliable or serviced. There is always room for continual improvement, and a culture of improving services every day is now well-embedded in the organisation.

The District Leadership capital expenditure programme is set out on page 38 in Part Two of this document. Capital expenditure for the 2017/2018 year of the Long Term Plan was \$0.4 million and for the proposed Annual Plan it is the same.

Rating information

Rating summary of indicative average properties

The following table calculates the impact of Council's rating policy on indicative averages for properties in different locations within the district and for different land uses (residential, dairy, commercial etcetera).

Effects of changes to rating by category

Rates set (incl GST)*	2016/2017 \$	2017/2018 Long Term Plan Y3			2017/2018 UAGC \$748		
		Movement \$	%	Total \$	Movement \$	%	Total \$
Commercial	905,800	84,100	9.3%	989,900	70,300	7.8%	976,100
Dairy	3,786,900	-60,500	-1.6%	3,726,400	-45,400	-1.2%	3,741,500
Forestry exotic	790,100	5,000	0.6%	795,100	-10,200	-1.3%	779,900
Forestry indigenous	29,000	1,200	4.1%	30,200	1,300	4.5%	30,300
Horticultural	349,600	500	0.1%	350,100	600	0.2%	350,200
Industrial	437,900	28,000	6.4%	465,900	22,700	5.2%	460,600
Lifestyle <2 ha	2,538,200	130,000	5.1%	2,668,200	127,400	5.0%	2,665,600
Lifestyle >=2 ha	3,876,200	53,800	1.4%	3,930,000	58,500	1.5%	3,934,700
Mining	18,200	300	1.6%	18,500	300	1.6%	18,500
Other	444,100	90,000	20.3%	534,100	82,100	18.5%	526,200
Pastoral	5,731,600	-38,800	-0.7%	5,692,800	-13,200	-0.2%	5,718,400
Residential	13,985,600	1,076,800	7.7%	15,062,400	907,400	6.5%	14,893,000
Specialty	28,000	-100	-0.4%	27,900	0	0.0%	28,000
Utilities	50,300	3,300	6.6%	53,600	2,800	5.6%	53,100
Total incl GST	32,971,500	1,373,600	4.17%	34,345,100	1,204,600	3.65%	34,176,100
Total excl GST	28,670,900			29,865,300			29,718,300

*General rates and targeted rates (excludes water by metre)

Effects of changes to rating by average property

Rates set (incl GST) *	2016/2017 \$	2017/2018 Long Term Plan Y3			2017/2018 UAGC \$748		
		Movement		Total	Movement		Total
		\$	%	\$	\$	%	\$
Residential							
Mangawhai	2,960	146	4.9%	3,106	108	3.7%	3,068
Dargaville	1,960	182	9.3%	2,142	154	7.9%	2,114
Maungaturoto	1,978	229	11.6%	2,207	165	8.3%	2,143
Baylys	1,174	100	8.5%	1,274	102	8.7%	1,276
Te Kopuru	1,395	211	15.1%	1,606	101	7.3%	1,496
Ruawai	957	43	4.5%	999	38	4.0%	995
Tinopai	1,054	34	3.3%	1,088	33	3.1%	1,086
Paparoa	937	38	4.0%	975	35	3.8%	973
Kaiwaka	1,869	218	11.7%	2,087	220	11.8%	2,089
Pahi	1,006	36	3.6%	1,042	34	3.4%	1,040
Glinks Gully	2,501	83	3.3%	2,584	77	3.1%	2,578
Lifestyle							
Mangawhai >=2 ha	2,203	-58	-2.6%	2,146	41	1.9%	2,244
Kaiwaka >=2 ha	1,563	20	1.3%	1,583	22	1.4%	1,585
Maungaturoto >=2 ha	1,701	17	1.0%	1,718	19	1.1%	1,720
Paparoa >=2 ha	1,188	31	2.6%	1,219	30	2.5%	1,218

*General rates and targeted rates (excludes water by meter)

Part Two: Proposed capital expenditure programmes

The provision of roads and footpaths

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
The provision of roads and footpaths			
Bridges and structures	836	452	384
Bridges and Structures	✓		
Kaikohe bridge no 89	✓		
Settlement Road bridge no 249	✓		
266 Taipuha Station Road bridge		✓	
NZTA Revision		✓	
Possible sites yet unidentified		✓	
Road works:- unsealed	2,125	2,078	47
Tokatoka Road	✓		
Testing various sites	✓		
Bickerstaffe Road	✓		
Causer Road	✓		
FR Avoca Road	✓		
FR Waihue Road	✓		
FR Waimata Road	✓		
Gorge Road	✓		
Oparakau Road	✓		
Pouto Road section	✓		
Kirikopuni Valley Road		✓	
Hoanga Road		✓	

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Mangatu Road		✓	
Maropiu Road		✓	
Road works:- unsealed			
Mt Wesley Coast Road		✓	
NZTA Revision		✓	
Road renewal - forestry related		✓	
Settlement Road		✓	
Te Kowhai Road		✓	
Turiwiri West Road		✓	
Waihue Road		✓	
Road works:- minor improvements	4,761	2,505	2,256
Cames Road route treatment	✓		
Cove Road E&W Barrier kerb - West	✓		
Cove Road E&W Guardrail - East	✓		
Cove Road E&W signs and delineation - West	✓		
Pouto Road sight rails; guardrails	✓		
Settlement Road	✓		
Tinopai Road - seal widening	✓		
Bee Bush / Arapohue / Hoyle Intersection	✓		
Collector Roads Safety Improvements	✓		
Eveline Street turning area improve drainage	✓		
Garbolino Slip	✓		
Guardrail replacements	✓		
LED conversion of streetlights	✓		
Mangawhai Road seal widening associated with Rehab	✓		
Mangawhai Road slip #1 RP727-790	✓		

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Mangawhai Town improvements	✓		
Molesworth Drive path Stage 1	✓		
Opanake Road slip (1) RP 1230	✓		
Road works:- minor improvements			
Paparoa-Oakleigh Road corner easing #1 RP6770	✓		
Paparoa-Oakleigh Road corner easing #2 RP3500	✓		
Paparoa-Oakleigh Road corner easing #3 RP4000	✓		
Paparoa-Oakleigh Road corner easing #4 RP5800	✓		
Primary Collectors Signage and Delineation	✓		
Tara Road f/p safety improvement	✓		
Tara Road flooding	✓		
Tara Road flooding investigation	✓		
Turkey Flat / Tatarariki Spur Road Intersection	✓		
Waihue Road pavement widening	✓		
Waihue Road Slip c/over from 2016/2017	✓		
Baylys Coast Road hazard identification		✓	
Cames Road route treatment		✓	
Cove Road E&W Barrier kerb - West		✓	
Cove Road E&W Guardrail - East		✓	
Cove Road E&W signs and delineation - West		✓	
Mangatu Road - in association with heavy metalling		✓	
Mangawhai Road - Seal widening		✓	
Miscellaneous - Sites yet to be determined (potential bridge/culvert replacements)		✓	
Parore West Road/Waihue Road intersection		✓	
Pouto Road sight rails, guardrails		✓	

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Settlement Road		✓	
Tinopai Road - seal widening		✓	
Waihue Road - in association with heavy metalling		✓	
Footpaths and Berms	62	62	0
Paparoa Parking area to Wharf	✓	✓	
Emergency works and preventative maintenance	320	311	9
Emergency Works (local share)	✓		
Potential future sites (Storm damage)	✓	✓	
Mangawhai Road 1		✓	
Mangawhai Road 2		✓	
Roading community programmes and road safety	130	129	1
Road Safety Promotion (RoadSafe Northland)	✓	✓	
Roading infrastructure:- unsubsidised	760	724	36
Settlement Road - seal extension	✓	✓	
TBA - Seal widening	✓	✓	
Settlement Road seal extension	✓	✓	
Removal of dangerous trees	✓		
Road works:- drainage	410	424	(14)
Various - major drainage	✓	✓	
NZTA Revision		✓	
Road works:- sealed resurfacing	1,164	1,208	(44)
Various roads	✓		
Various sites	✓	✓	
NZTA revision		✓	
Road works:- sealed	2,898	2,695	203
Ararua Road	✓	✓	

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Tinopai Road	✓	✓	
Dunn Road	✓	✓	
17/18 Pre-reseal catch up round	✓		
Mangawhai Road RP700-1393	✓	✓	
Robertson Road RP202-1057	✓	✓	
Waihue Road (1) RP9330-10170	✓	✓	
Waihue Road (2) RP10596-10961	✓		
NZTA Revision		✓	
Oneriri Road		✓	
Onslow Road		✓	
Rehabilitation and drainage renewals		✓	
West Coast Road		✓	
Traffic Services	190	196	(6)
Traffic Services	✓		
NZTA Revision		✓	
	13,656	10,784	2,872

Three Waters – water supply, stormwater and wastewater

Water supply

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Water supply	1,076	1,006	70
Dargaville water supply	839	790	49
Baylys trunk main Stage 2: Replace 3km of balance 5km 150mm AC	✓	✓	
P5: AC 300mm Renewal - Beach Rd - 406m	✓	✓	
Take consent compliance	✓	✓	
Compliance Drinking water standards (renewal)	✓	✓	
Backwash Discharge WTP	✓		
Maungaturoto water supply	193	167	26
NZDWS compliance	✓	✓	
Water take consent compliance	✓	✓	
Backwash Discharge WTP	✓		
AC 200mm Renewal - Raw water main - 2nd 400m of 8Km		✓	
Mangawhai water supply	1	2	(1)
Water take consent compliance	✓	✓	
Ruawai water supply	42	45	(4)
NZDWS compliance	✓	✓	
Replace balance (4th Stage)3km retic of 100-150mm dia to meet fire flow	✓	✓	
Glinks Gully water supply	1	2	(1)
Water take consent compliance	✓	✓	

Stormwater

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017- 2018 \$'000	Variance \$'000
Stormwater drainage	358	382	(25)
Dargaville stormwater scheme	250	265	(15)
P3: conc pipe (no joint) renewal - Haimona Street - dia 225; 375; 425mm; length 600m	✓		
Pipeline renewal - various		✓	
Baylys stormwater scheme	20	22	(2)
Renewals	✓	✓	
Mangawhai stormwater scheme	88	95	(8)
Additional capacity for growth - Council contribution	✓		
All asset groups renewal and consent related projects (renewal)	✓	✓	

Sewerage and the treatment and disposal of sewage

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Sewerage and the Treatment and Disposal of Sewage	875	561	314
Dargaville wastewater scheme	430	458	(28)
P8: AC 150mm renewal - Gordon; Bowen; Churchill; Jervois; Onslow; Grey - 1500m	✓		
P9a: AC 150mm renewal - Montgomery; Huia; Tui - 1000m	✓		
Pump stations renewal - pumps; electrical and mechanical	✓	✓	
Renewal of reticulation areas		✓	
Mangawhai wastewater scheme	390	45	345
Additional capacity for growth - Council contribution	✓		
Upgrade PS-VA	✓		
Disposal system improvements and expansion		✓	
Kaiwaka wastewater scheme	3		3
Environmental compliance	✓		
Maungaturoto wastewater scheme	53	58	(6)
Environmental compliance	✓		
Pump station storage	✓	✓	
Reticulation renewal	✓	✓	

Flood protection and control works (including Raupo and the 28 defined land drainage schemes)

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Flood protection and control works	170	0	170
Land drainage:- district wide	30		30
Floodgate replacements	✓		
Raupo land drainage scheme	140		140
Stop bank improvements	✓		
Floodgate replacement	✓		

Solid waste

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Solid waste	600	0	600
District closed landfills	600		600
Awakino consent	✓		
Hakaru leachate improvements	✓		

Community activities

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Community activities	1,748	712	1,0366
Kai Iwi Lakes:- campground	150	157	(7)
Kai Iwi facilities	✓	✓	
Elderly housing general	15	16	(1)
Elderly housing renewals	✓	✓	
District parks and reserves	230	232	(2)
Playgrounds new	✓	✓	
Playgrounds renewals	✓	✓	
Taharoa Domain - implement Reserve Management Plan	✓		
Park improvements (furniture/carpark/lighting/paths)	✓		
Community infrastructure - district	✓		
Reserves acquisitions		✓	
District public toilet amenities	180	190	(10)
Public toilets - Jaycee Park	✓		
Public toilets renewals - Glinks Gully and Pahi	✓		
Public toilets new		✓	
Public toilets renewals		✓	
Libraries	63	65	(3)
Library book replacements	✓	✓	
Mangawhai parks and reserves	530		530
Community infrastructure - Mangawhai	✓		
Mangawhai Community Park - implement Master Plan	✓		
Mangawhai Heads to Alamar Crescent walkway	✓		
Walkway capacity projects for tracks and walkway		✓	

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
Dargaville halls	50	52	(2)
Building renewal and earthquake stabilisation	✓	✓	
Taharoa Domain	190		190
Implement Reserve Management Plan	✓		
New tractor	✓		
Public toilets - Lake Waikare	✓		
Harding Park	100		100
Implement Reserve Management Plan	✓		
Dargaville Parks and Reserves	240		240
Community infrastructure - Dargaville	✓		
Cycleway/walkway - develop and implement strategy	✓		
Dargaville Placemaking - additional costs	✓		

District leadership

Proposed capital expenditure programme - detail	Annual Plan 2017-2018 \$'000	LTP 2017-2018 \$'000	Variance \$'000
District leadership	375	385	(10)
Communications and customer services	21	21	0
Replaced equipment	✓	✓	
Information services	199	165	34
Data warehouse and management reporting		✓	
Library systems		✓	
Replaced equipment	✓	✓	
Electronic document and records management	✓		
Mangawhai server room and recabling	✓		
New equipment	✓		
NTA development	✓		
Agenda / report management		✓	
Website development		✓	
Council offices:- Dargaville	55	93	(38)
Civic buildings renewals	✓	✓	
Dargaville offices equipment renewal	✓	✓	
Corporate services	100	106	(6)
Fleet Replacement	✓	✓	

Part Three: Feedback Form

Kaipara District Council wants to hear your views about the Annual Plan 2017/2018. Because there are no material or significant changes for this Plan, there will not be a hearing process.

However, the consultation document provides you with information about the updates and variations, so you can let us know what you think.

Details are on our website www.kaipara.govt.nz where you can also access the source documents. You can also obtain hard copies through our Customer Service Centre at council@kaipara.govt.nz or by telephoning 0800 727 059 or (09) 429 3123. You can also call at our offices at:

42 Hokianga Road, Dargaville; or
Unit 6, The Hub, 6 Molesworth Drive, Mangawhai.

Please send your feedback to:

"Annual Plan"
Kaipara District Council
Private Bag 1001
Dargaville 0340

Or by email at council@kaipara.govt.nz or go online to www.kaipara.govt.nz

Your feedback is due by 4.30pm Tuesday 18 April 2017

Once feedback is considered, the Plan will be finalised and adopted at the 26 June 2017 Council meeting.

DETAILS

Organisation Individual Title

First name*

Last name*

Email*

Primary telephone*

Alternate telephone

Postal address

Please add your comments on the following pages.

You can also attend one of our 2017 round table sessions at:

- Paparoa War Memorial Hall (State Highway 12) - Tuesday 04 April - 6.00pm
- Northern Wairoa War Memorial Hall (Dargaville Town Hall - Hokianga Road) - Wednesday 05 April - 6.00pm
- Maungaturoto Centennial Hall (View Street) - Thursday 06 April - 6.00pm
- Mangawhai Senior Citizens Hall (Fagan Place) - Friday 07 April 6.00pm
- Kaiwaka Sports Complex (Gibbons Road) - Wednesday 12 April - 6.00pm
- Ruawai/Tokatoka War Memorial Hall (Ruawai Wharf Road) - Thursday 13 April – 10.00am
- Kaihu War Memorial Hall (Kaihu Wood Road) - Thursday 13 April - 1.30pm

Do you have any feedback on:

1. Our capital expenditure programme?
2. Our proposal to use savings?
3. Maintaining the level of the rates for the future?
4. Our proposal to raise the uniform annual general charge (UAGC) to the maximum of \$748?
5. Any other issue/s?

Please write your comments in the space below

