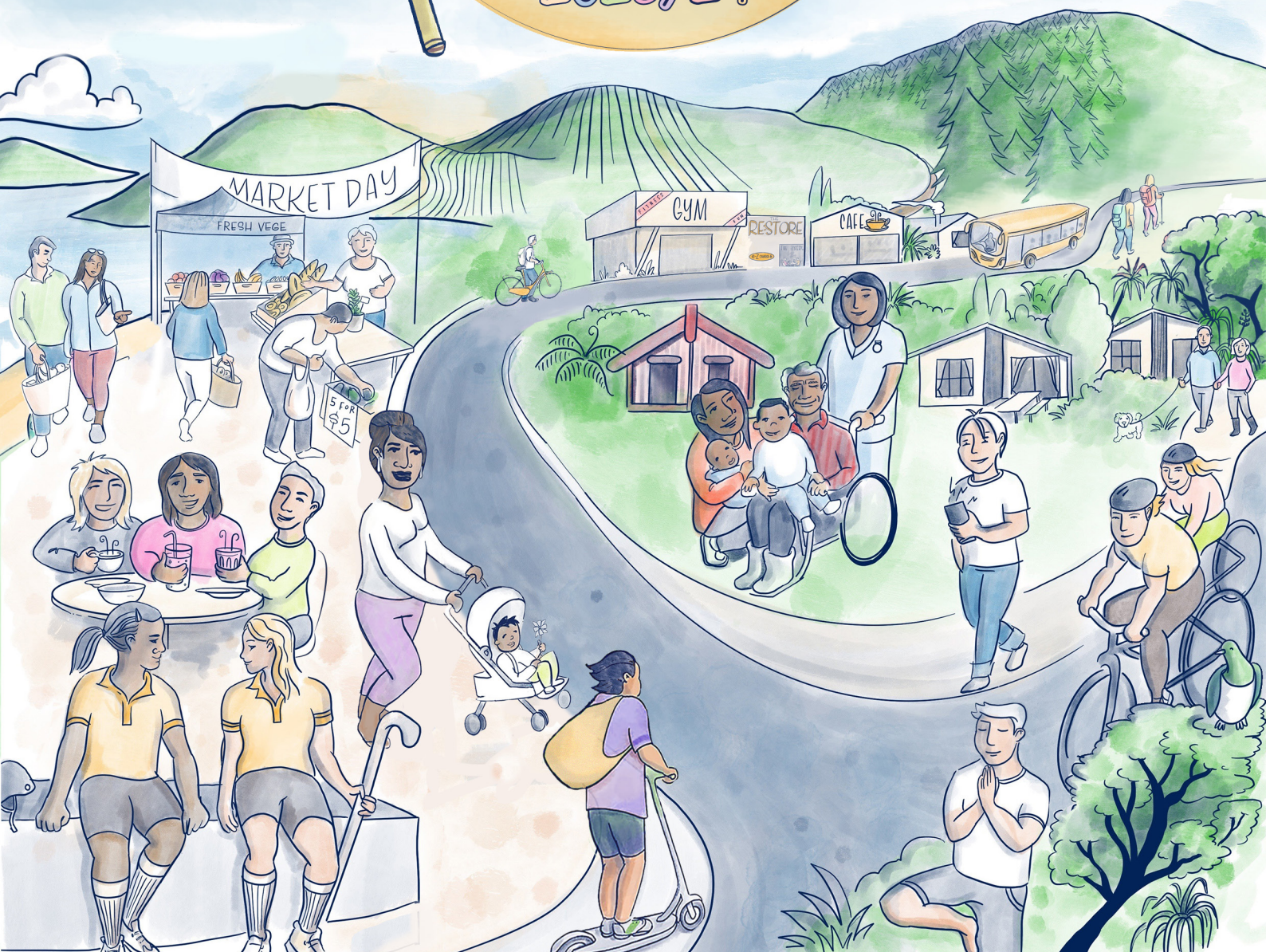


 MAHERE Ā TAU

# ANNUAL PLAN

2023/24



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Te Tīmatatanga • Introduction



# Tō Tātou Tirohanga, Aronga, Uara Me Ngā Tūmanako Our Vision, Mission, Values and Expectations

## Tirohanga • Our Vision

**HE WHENUA RANGATIRA**  
A DISTRICT OF SUSTAINABLE PROSPERITY & WELL-BEING

## Aronga • Our Mission

**HE ARA TĀMATA**  
**CREATING GREAT PLACES**

*Supporting our people*

## Uara • Our Values

Manawatōpū • Unity of purpose and working together

Whanaungatanga • Family, community,  
connecting and caring

Tū tangata • Strong cultural identities

Mana tangata • Respect and fairness

Te Tiriti o Waitangi • Partnership

Kaitiakitanga • Environmental stewardship  
and sustainability

## Tūmanako • Our Expectations

He wāhi ātaahua • Valuing the outstanding  
beauty of our District

Oranga taiao, oranga tangata • Nurturing the environment  
so it nourishes us

Oranga kāinga • A thriving, sustainable local economy

Mana i te whenua • The role of tangata whenua  
is valued and respected

Te ira tangata • Rich heritage and diversity  
respected and celebrated

Whānau • A great place for our families to flourish

Tangata whai ora • Happy, healthy, safe and  
purposeful people

He waka hourua • Fit for purpose infrastructure  
underpinning success

Kokiri tahi • Empowered communities,  
working collaboratively

# He pānui nā tōu kaunihera A message from your council

## *Kia ora koutou*

Welcome to the first Annual Plan to be delivered by Far North District Council since our October 2022 local elections.

The new council has quickly turned its focus to delivering the key infrastructure and services Far North residents require. This mahi comes at a time when our district, and Aotearoa New Zealand, face significant economic challenges. In February this year, the North Island faced one of the most destructive weather events of this generation. While the Far North fared better than other parts of the country, Cyclone Gabrielle left us with a significant repair bill for our roading network. This damage was compounded by several heavy rain events in May. By the end of that month, Northland Transportation Alliance had logged 127 road sites in the Far North requiring significant repairs. These range from road surface repairs, most of which will be resolved over the next three months, to more significant repairs requiring further work.

While we are grateful for the financial assistance provided by the Government and Waka Kotahi to help us during the immediate response to those weather events, our ratepayers will face significant new costs as we undertake repairs.

This cost burden has been compounded by the highest levels of inflation New Zealand has experienced in over 30 years. This will not only impact road repairs; the cost of projects we committed to in our Long Term Plan (LTP) 2021-31 have also been pushed up much more than we could have predicted. We are very aware that our residents are also struggling to meet their commitments in this economic climate. In response, we've reassessed our spending line by line to minimise impacts to our budgets while continuing to deliver core services. Where possible, we have delayed some projects committed to in the LTP.

Despite these efforts to keep rates for the 2023/24 financial year in line with the 3.1 per cent rise forecast in the Long Term Plan 2021-31, it has been impossible to entirely avoid the impacts of inflation. After considerable debate, the council agreed to a 6.78 per cent rise in the total rates take to cover the council's projects and ongoing operations.

Last year, the council consulted on a proposal to change the way we pay for water and wastewater infrastructure. These are currently funded by those connected to these services through targeted rates on a scheme-by-scheme basis. This infrastructure requires renewal and upgrade and funding this work is becoming increasingly difficult, especially for our smaller communities. We proposed replacing scheme-based rates with a district-wide rate for water and a district-wide targeted rate for wastewater. This would see all those connected to council water and wastewater schemes paying the same rates. The council was divided on this issue, and finally opted to stick with the current scheme-based rating system.

Ahead of confirming our Annual Plan 2023/24, we also consulted with the community on two key proposals not included in the LTP that would impact rates if adopted. The proposals were to take over ownership of the Turner Centre building at Kerikeri, and to refine criteria used to provide rate remissions for Māori Freehold Land so that owners can more easily develop much-needed housing. We received considerable feedback on these proposals, both of which have been adopted by the council.

Next year, we will be developing a new Long Term Plan. This will provide an opportunity to review our goals for 2024 to 2034, and factor higher inflation into our budgets. Later this year, we will ask what you would like to see in the Long Term Plan 2024-34 and what you are prepared to remove. To keep rates in check, we need to seriously consider which council services have priority. We will need your help to make those decisions and are now working on a plan that will make it as easy as possible for all residents to make meaningful contributions to that discussion.

*Ngā mihi nui.*

# Ngā Manu Mātārae Civic Leadership



**Moko Tepania**  
Mayor



**Cr Ann Court**  
Bay of Islands-  
Whangaroa Ward



**Cr Felicity Foy**  
Te Hiku Ward



**Cr Hilda Halkyard-  
Harawira**  
Ngā Tai o Tokerau Ward



**Cr Babe Kapa**  
Ngā Tai o Tokerau Ward



**Cr Penetaui Kleskovic**  
Ngā Tai o Tokerau Ward



**Cr Steve McNally**  
Bay of Islands-  
Whangaroa Ward



**Cr Mate Radich**  
Te Hiku Ward



**Cr Tamati Rakena**  
Ngā Tai o Tokerau Ward



**Cr Kelly Stratford**  
Deputy Mayor  
Bay of Islands-  
Whangaroa Ward



**Cr John Vujcich**  
Kaikohe-Hokianga  
Ward

# Ngā Rāngai Hapori Community Boards

## Bay of Islands - Whangaroa Ward



**Lane Ayr**  
(Deputy Chair)  
Kerikeri



**Tyler Bamber**  
Waipapa



**Jane Hindle**  
Russell-Ōpua



**Bruce Mills**  
Whangaroa



**Roddy Pihema**  
Kawakawa-Moerewa



**Amy Slack**  
Kerikeri



**Belinda Ward**  
(Chair)  
Paihia

## Kaikohe - Hokianga Ward



**Mike Edmonds**  
Kaikohe



**Trinity Edwards**  
Kaikohe



**Tanya Filia**  
(Deputy Chair)  
South Hokianga



**Harmonie Gundry**  
North Hokianga



**Jessy McVeagh**  
South Hokianga



**Chicky Rudkin**  
(Chair)  
Kaikohe

## Te Hiku Ward



**Darren Axe**  
North Cape



**Sheryl Bainbridge**  
Doubtless Bay



**Rachel Baucke**  
Kaitāia



**Adele Gardner**  
(Chair)  
Kaitāia



**John Stewart**  
(Deputy Chair)  
Kaitāia



**Bill Subritzky**  
Whatuwhiwhi



# Hononga Rautaki Strategic linkages

## Ngā Wāhanga e Whā o te Hauora • The Four Aspects of Wellbeing



### Our Vision

**HE WHENUA RANGATIRA**  
A DISTRICT OF SUSTAINABLE PROSPERITY & WELL-BEING

### Our Mission

**HE ARA TĀMATA**  
**CREATING GREAT PLACES**  
Supporting our people

## He Rautaki Whakaarotau • Our Strategic Priorities



Better asset management



Address affordability



Enable sustainable economic development



Adapt to climate change



Protect our water supply



Deepen our sense of place and connection

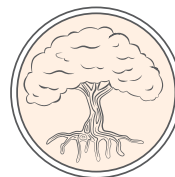
## He Putanga Hapori • Our Community Outcomes



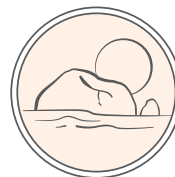
Proud, vibrant communities



Prosperous communities supported by a sustainable economy



Communities that are healthy, safe, connected and sustainable



Connected communities that are prepared for the unexpected



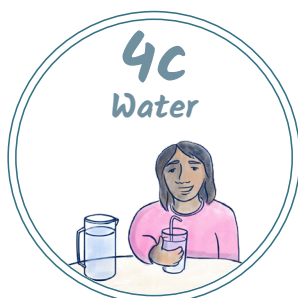
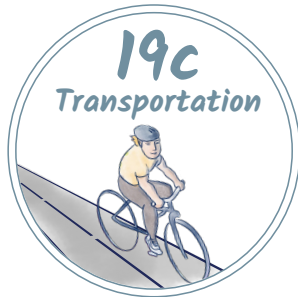
A wisely managed and treasured environment that recognises the role of tangata whenua as kaitiaki



We embrace and celebrate our unique culture and heritage and value it as a source of enduring pride

*Anei ngā āhua i wā koutou moni reiti*  
*This is what your rates dollar contributes to*

General rates



Targeted rates



# Tā tātou mahere i te rangitahi

## Our plan in brief

In an ideal world, we would have assumed that we would be moving towards a state of recovery by now. However, as we all know, the world continues to change. These external factors also affect the local government sector, like many others, we continue to experience significant disruption as a result. The highest levels of inflation, unpredictable weather conditions, disruptive road closures and damage resulting from heavy rain events.

A number of our budgets have had to be revised upwards to accommodate cost increases, and we have taken a critical and practical look at our work programme, making tough decisions about what we believe we can reasonably deliver with these uncontrollable factors at play.

The result is a revised work programme for 2023/24 that carries forward projects that were delayed this year, and revised timeframes for planned work in the new financial year that we are unlikely to have sufficient capacity to deliver.

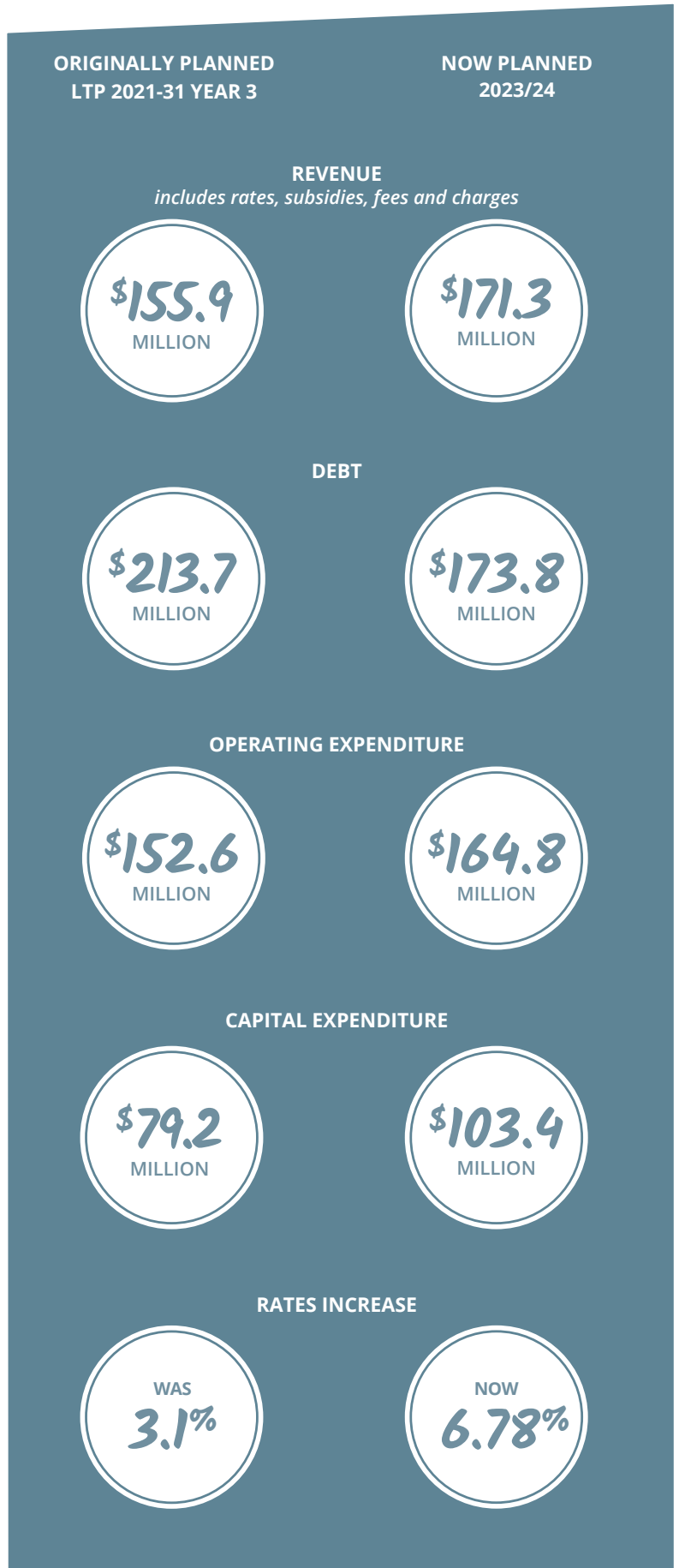
### Strategic direction

The LTP set a strong direction with several priority areas, including better asset management, protecting, and enhancing water supplies, adapting to a changing environment, and stimulating economic activity when and where we are able to.

With changes to local government's mandate likely to shine a spotlight on community wellbeing, we are also putting more emphasis on deepening the sense of place and connection across the rohe, and of course keeping a sharp eye on costs to the ratepayer.

With the Government reforms ramping up, we have considered what these changes could mean and have accommodated these priorities accordingly.

The new council is focused on delivering key infrastructure and services even though facing economic challenges.



## What's changed

These are the main differences between the Plan for 2023/24 and year three of the LTP:

- An average increase of 6.78%, a much higher increase than the 3.1% forecast in year three of the LTP
- Operating expenditure of \$164.8 million, in comparison to \$152.6 million forecast in year three of the LTP
- \$106.7 million of operating expenditure will be funded through rates, with the remainder through other revenue such as fees and charges and Government subsidies.
- Capital expenditure of \$103.4 million which includes unfinished projects carried forward from 2022/23
- Forecast closing debt of \$173.8 million at the end of the 2023/24 financial year. \$213.7 million was forecast in year three of the LTP.

## Government funding

In 2021 Council received a substantial amount of economic stimulus funding for 17 projects. We have delivered many and are nearing completion on the rest.

Those still work in progress are:

- Te Puāwaitanga sports facilities at Waipapa
- Lindvart Park in Kaikohe
- Maritime projects for Rangitane and Paihia
- Completion of the boardwalk at Mangonui.

Infrastructure Accelerated Funding (IAF) arrangements for upgraded water, wastewater and roading infrastructure to support four housing developments in Kaikohe and Kawakawa. \$76.3 million has been planned over the next 3 years, \$39.2 million for Kaikohe and \$37.1 million for Kawakawa.

## Capital programme

Forecast expenditure for capital works in the coming year has increased by ~\$32 million for a number of reasons. The most significant reason is the re-timing of projects from 2022/23 to better match planning and pre-implementation timelines.

## Operating budgets

Affordability, economic recovery, and the need to fund essential services were key considerations for Council when it adopted the LTP.

Variations in operating budgets were reviewed on the basis of critical need. Where possible other budgets have been tightened to provide the budget headroom to make the changes as cost neutral as possible. The biggest budget disruptors are of course inflation and interest rates which are both higher than we could have anticipated when the LTP was adopted.

### WHERE THE MONEY COMES FROM

39%  
GENERAL  
RATES

24%  
SUBSIDIES

14%  
TARGETED  
RATES

8%  
USER FEES  
AND  
CHARGES

7%  
WARD  
RATES

5%  
WATER BY  
METER  
CHARGE

2%  
OTHER

1%  
STORMWATER  
RATE

# Whakarāpopoto hōtoka o te mahi matua

## Capital works programme summary

This is a summary of our capital projects schedule for the 2023/24 year. The full capital projects schedule can be found on pages 12-19.

### Roading and Footpaths

Activity	\$000s
<b>New works</b>	
Cycleways	1,377
Footpaths	462
Kawakawa second pedestrian crossing	31
Roading minor improvements	17,218
<b>Total new works</b>	<b>19,088</b>
<b>Renewals</b>	
Bridges and structures renewals	1,601
Cycleway network renewals	84
Drainage - culverts, kerbs and channels	677
Ferry renewals	85
Footpaths	501
Roading - sealed road pavement and resurfacing	12,155
Structures component replacements	1,710
Traffic services renewals	472
<b>Total renewals</b>	<b>17,285</b>
<b>Roading and Footpaths total</b>	<b>36,373</b>

### Water Supply

Activity	\$000s
<b>New works</b>	
Clarifier sludge disposal improvements	103
Cobham Road water main upgrade	72
Minor capital works, District-wide	565
Reactive Health & Safety improvements	200
Reservoir pump upgrade, Te Maire, Kaitāia	351
Water treatment plant relocation and new source, Paihia	2,000
<b>Total new works</b>	<b>3,291</b>
<b>Renewals</b>	
Scheduled renewals	750
Reactive renewals	206
Water source renewals, Kaikohe	561
<b>Total renewals</b>	<b>1,517</b>
<b>Water Supply total</b>	<b>4,809</b>

### Wastewater

Activity	\$000s
<b>New works</b>	
District-wide sludge treatment facility	408
Expansion of wastewater network Stage 2, Kerikeri	1,000
Hihi WWTP upgrade	1,731
Minor capital works	513
Pump station upgrades	1,718
Reactive health & safety improvements	400
Resource consents	777
Scheme improvements, Kaikohe	1,400
Treatment plant upgrades	4,334
<b>Total new works</b>	<b>12,281</b>
<b>Renewals</b>	
Discharge consent renewals	147
Kaitāia reduction of wastewater overflows	882
Resource consent renewals	514
Scheduled renewals, Paihia	2,912
<b>Total renewals</b>	<b>4,455</b>
<b>Wastewater total</b>	<b>16,736</b>

### Stormwater

Activity	\$000s
<b>New works</b>	
348a SH12 Ōmāpere stormwater	500
Floodgate improvements	157
Kaitāia urban stormwater resource consents	50
Kerikeri stormwater network improvements stage 2, Hone Heke Road	250
Stormwater improvements, Moerewa	1,846
Stormwater improvements	2,310
Stormwater resource consents - Te Hiku	500
<b>Total new works</b>	<b>5,613</b>
<b>Renewals</b>	
Floodgates	51
Stormwater renewals	2,086
<b>Total renewals</b>	<b>2,137</b>
<b>Stormwater total</b>	<b>7,751</b>

## Solid Waste Management

Activity	\$000s
<b>New works</b>	
Transfer station improvements	474
<b>Total new works</b>	<b>474</b>
<b>Renewals</b>	
Transfer station renewals	78
<b>Total renewals</b>	<b>78</b>
<b>Solid Waste Management total</b>	<b>553</b>

## District Facilities

Activity	\$000s
<b>New works</b>	
Airports	1,295
Amenity lighting	63
BOI Te Puāwaitanga sports facilities development	2,800
Carpark upgrades	71
Cemetery upgrades	190
Civil defence	874
District-wide objects and statues	80
Hall renewals	608
Housing for the Elderly upgrades	988
Lindvart Park pavilion, Kaikohe	4,909
Mangonui boardwalk extension	3,792
Maritime facilities	4,156
Ōpononi maritime boat trailer park	500
Parks and reserves	1,342
Public toilet upgrades	252
Pukenui coastal walkway	1,318
Te Hiku o te Ika revitalisation	1,345
Walking track upgrades, District-wide	125
Walkway upgrade, Ōpua - Paihia waterfront	501
<b>Total new works</b>	<b>25,209</b>
<b>Renewals</b>	
Airport renewals	419
Amenity lighting renewals	86
Bins, benches, bollards, signs and tables, Te Hiku ward	226
Building renewals, Kāeo old Post Office	857
Carpark renewals, Whangae Road, Kawakawa	152
Cemetery renewals, Kohukohu	51
Hall renewals	1,649
Housing for the Elderly renewals	3,012
Maritime facilities, Hokianga Harbour Programme	847
Parks and reserves	184
Public toilets	190
<b>Total renewals</b>	<b>7,674</b>
<b>District Facilities total</b>	<b>32,882</b>

## Customer Services

Activity	\$000s
<b>New works</b>	
Libraries	1,075
<b>Total new works</b>	<b>1,075</b>
<b>Renewals</b>	
Information centre renewals	58
Library renewals	358
<b>Total renewals</b>	<b>416</b>
<b>Customer Services total</b>	<b>1,491</b>

































## Governance and Strategic Administration

Activity	\$000s
<b>New works</b>	
Digital information improvements	960
Digital strategy, Nothing but Net	257
<b>Total new works</b>	<b>1,217</b>
<b>Renewals</b>	
Office equipment renewals	81
Other scheduled renewals	300
Pool vehicles	492
Server renewals	572
Telephony software renewals	141
<b>Total renewals</b>	<b>1,586</b>
<b>Governance and Strategic Administration total</b>	<b>2,803</b>
<b>Capital works programme total</b>	<b>103,398</b>

Ā mātou mahi • Our activities



# Te tuku ratonga Service delivery

What we do	How the aspects of wellbeing link to our activities			
Activity	Social	Economic	Environmental	Cultural
<b>Roading and Footpaths:</b> The roading and footpaths activity aims to link our great places, keep communities connected, safe and active, and contribute to the sustainability and growth of the local economy.				
<b>Water Supply:</b> Safe drinking water is essential to the health and wellbeing of our communities. Council is responsible for the treatment and distribution of water through its reticulated water schemes.				
<b>Wastewater:</b> Council manages and maintains reticulated sewerage schemes and services for the treatment and disposal of waste. We also provide new schemes and sewer connections as required following Council decision and community agreement.				
<b>Stormwater:</b> The stormwater activity protect and preserve community safety and property, Council infrastructure and the environment from any harmful effects of rain and floods.				
<b>Solid Waste Management:</b> Council provides solid waste refuse and recycling services to protect the health of our communities and environment.				
<b>District Facilities:</b> Council manages many facilities available for public use, such as playgrounds, parks and reserves, sportsfields, public toilets, visitor destinations and town centres.				
<b>Customer Services:</b> Connecting with our communities and providing excellent customer service is important to Council.				
<b>Environmental Management:</b> Council has responsibilities under legislation to safeguard public health, safety, and welfare.				
<b>Strategic Planning and Policy:</b> Our District's future needs must be guided by a strategic vision and managed by a range of tools such as policies, bylaw and plans, many of which are statutory requirements.				
<b>Governance and Strategic Administration:</b> Elected representatives form the governance function of Council. They are provided with guidance and support, assisting them to carry out their legislative responsibilities and make informed decisions on behalf of our communities.				

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

## Measuring our service performance

Performance against measures are reported to Council and the community throughout the year and included in the Annual Report. For more detail on our performance measures, please read our LTP 2021-31.



# Ngā kaupapa haupū rawa Capital works programme

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Ngā rori me ngā ara hikoi • Roothing and Footpaths</b>		
<b>New works (levels of service)</b>		
Connect cycle and pedestrian pathways to parks and reserves around Kawakawa	-	15
Cycle trail diversion to Te Hononga and connecting trails to Kawiti Caves, Ōpua, Te Rito Marae, Ngāwhā Marae	-	103
Cycle trail signage improvements for route connection and safety	-	20
Cycle trail minor Improvements	51	49
Footpaths: Bay of Island-Whangaroa	159	154
Footpaths: Kaikohe-Hokianga	159	154
Footpaths: Te Hiku	159	154
Install second pedestrian crossing north end of Kawakawa	-	31
Low cost/low risk improvements <sup>1</sup>	14,822	15,166
Pahia to Waitangi - shared path to Te Ti	-	1,026
Pou Herenga Tai (Twin Coast Cycle Trail) Ōpua to Taumarere replacement	1,005	-
Road improvements	951	-
Unsubsidised roading capital sealing	2,114	2,052
Visitor experience - Taumarere to Ōpua	169	164
<b>Total new works</b>	<b>19,587</b>	<b>19,088</b>
<b>Renewals</b>		
Bridges and structures renewals	1,649	1,601
Cycleway network renewals	87	84
Drainage renewals	697	677
Ferry renewals	88	85
Footpath renewals: BOI-Whangaroa ward	176	159
Footpath renewals: Kaikohe-Hokianga ward	176	171
Footpath renewals: Te Hiku ward	176	171
Sealed road rehabilitation	-	103
Sealed road resurfacing	3,587	3,482
Structures component replacements <sup>2</sup>	4,944	4,800
Traffic services renewals	1,762	1,710
Unsealed road metalling	486	472
Unsubsidised second coats	5,819	5,650
Waka Kotahi/NZ Transport Agency at-risk	(5,667)	(1,880)
<b>Total renewals</b>	<b>13,980</b>	<b>17,285</b>
<b>Total capital works for Roothing and Footpaths</b>	<b>33,567</b>	<b>36,373</b>

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

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

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Ngā wai tuku • Water Supply</b>		
<b>New works (levels of service)</b>		
Clarifier sludge disposal improvement, Kaitāia	-	103
Cobham Road water main upgrade	-	72
Fire flow upgrades, Pukepoto Road, Kaitāia	218	-
Minor capital works, District-wide	317	308
Raw water new connection, Lake Waingaro	2,536	-
Reactive Health & Safety, District-wide	-	200
Reservoir pump upgrade, Te Maire, Kaitāia	-	98
Reservoir safety fall protection upgrade	-	253
Water treatment plant relocation and new source, Paihia	6,016	2,000
Zonal monitoring, Paihia	-	258
<b>Total new works</b>	<b>9,087</b>	<b>3,291</b>
<b>Renewals</b>		
Scheduled renewals, Kaikohe	1,057	-
Scheduled renewals, Kaitāia	740	750
Water source renewals, Kaikohe	-	18
Water source renewals, Kawakawa	-	85
Water source renewals, Pembroke, Massey, Ranfurley and Reed Streets, Moerewa	317	458
Water supply network planned renewals, Kawakawa and Moerewa	1,797	-
Water supply network renewals triggered by roading, District-wide	211	-
Water supply reactive renewals, District-wide	106	206
<b>Total renewals</b>	<b>4,227</b>	<b>1,517</b>
<b>Total capital works for Water Supply</b>	<b>13,314</b>	<b>4,809</b>
<b>Wai pakopako • Wastewater</b>		
<b>New works (levels of service)</b>		
Discharge consent renewals, Russell	-	115
District-wide Scada and telemetry	-	951
District-wide sludge treatment facility, Kaikohe	420	408
East Coast WWTP upgrade to consent conditions	317	308
Expansion of wastewater network Stage 2, Kerikeri	-	1,000
Hihi WWTP upgrade	-	1,731
Mains, Watea to Haruru Falls, Paihia	445	-
Minor capital works	-	513
Pump station emergency storage, Haruru, Paihia	-	533
Pump station renewals, Kaitāia	-	296
Pump station upgrades	72	200
Pump station upgrades, East Coast	134	-
Pump station upgrades, Kāeo	28	82
Pump station upgrades, Kerikeri	-	190
Pump station upgrades, Rāwene	14	14
Pump station upgrades, Whatuwhiwhi	134	404
Reactive Health & Safety, District-wide	-	400
Resource consent renewals, Kaikohe	-	384
Resource consent renewals, Kaitāia	-	277
Russell WWTP	-	350
Scheme improvements, Kaikohe	5,717	1,400

	LTP 2023/24 \$000s	AP 2023/24 \$000s
Treatment plant inlet screen, Rangiputa	95	-
Treatment plant upgrades, Kaitāia	2,114	500
Treatment plant upgrades, Kohukohu	-	190
Treatment plant upgrades, Opononi	528	1,000
Treatment plant upgrades, Rāwene	317	308
Treatment plant, UV treatment, Ahipara	-	340
WWTP stream diversion, Kawakawa	-	387
<b>Total new works</b>	<b>10,334</b>	<b>12,281</b>
<b>Renewals</b>		
Discharge consent renewal, Houhora Heads motor camp	34	33
Discharge consent renewals, Russell	-	32
Discharge consent renewals, Whatuwhiwhi	85	82
Kaitāia reduction of wastewater overflows	-	882
Minor capital works	528	-
Pump station renewals, Kaitāia	191	-
Pump station renewals, Paihia	192	-
Reactive renewals	211	205
Resource consent renewals, Kāeo	-	514
Scheduled renewals, Paihia	-	532
Scheduled renewals, Russell	426	-
Telemetry renewals, District-wide	626	1,551
Treatment plant renewals, Ahipara	74	70
Treatment plant renewals, East Coast	-	180
Treatment plant renewals, Russell	-	373
Wastewater network reactive renewals triggered by roading	211	-
<b>Total renewals</b>	<b>2,579</b>	<b>4,455</b>
<b>Total capital works for Wastewater</b>	<b>12,913</b>	<b>16,736</b>

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Wai āwhā • Stormwater</b>		
<b>New works (levels of service)</b>		
SH12 Ōmāpere, stormwater	-	500
Floodgate health and safety improvements, District-wide	16	40
Floodgate improvements	-	117
Kaitāia urban stormwater resource consents	-	50
Kerikeri stormwater network improvements Stage 2, Hone Heke Road	-	250
Sommerville Avenue, Kaitāia	-	300
Stormwater improvements, Moerewa	-	1,846
Stormwater minor works, District-wide	211	205
Stormwater pipe renewals, Commerce Street, Kaitāia	-	1,340
Stormwater reactive renewals, District-wide	-	200
Stormwater renewals, Kotare Drive, East Coast	-	265
Stormwater Resource Consents, Te Hiku	-	500
<b>Total new works</b>	<b>227</b>	<b>5,613</b>

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Renewals</b>		
Floodgate improvements	-	51
Ōpononi RSA stormwater lines	-	28
Stormwater network reactive renewals triggered by roading, District-wide	211	205
Stormwater reactive renewals, District-wide	264	-
Stormwater renewals, Kaitāia Parkdale Crescent	898	1,588
Stormwater renewals, Kotare Drive, East Coast	-	529
<b>Total renewals</b>	<b>1,374</b>	<b>2,137</b>
<b>Total capital works for Stormwater</b>	<b>1,601</b>	<b>7,751</b>

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Mana Whakahaere Para • Solid Waste Management</b>		
<b>New works (levels of service)</b>		
Leachate oil separators	-	311
Transfer station improvements, BOI-Whangaroa ward	35	34
Transfer station improvements, Kaikohe-Hokianga ward	35	34
Transfer station improvements, Te Hiku ward	35	34
Wastewater treatment system upgrade, Kaitāia Resource Recovery Centre	-	62
<b>Total new works</b>	<b>104</b>	<b>474</b>
<b>Renewals</b>		
Recycling centre renewals, District-wide	8	8
Transfer station renewals, Ahipara	16	-
Transfer station renewals, Whangae	33	32
Transfer stations small renewals, District-wide	40	39
<b>Total renewals</b>	<b>97</b>	<b>78</b>
<b>Total capital works for Solid Waste Management</b>	<b>201</b>	<b>553</b>

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Ngā whakaurunga o te rohe • District Facilities</b>		
<b>New works (levels of service)</b>		
Accessible carparks, Kaikohe-Hokianga ward	-	21
Amenity lighting, BOI-Whangaroa ward	22	21
Amenity lighting, Kaikohe-Hokianga ward	22	21
Amenity lighting, Te Hiku ward	22	21
BOI Te Puāwaitanga sports facilities development	-	2,800
Cemetery land, Opononi	-	50
Cemetery land, Russell	-	140
Civic Hub, Kaikohe	3,376	-
Civil defence renewals	-	52
Civil defence tsunami sirens	-	822
District-wide objects and statues	-	80
Hall upgrades, Kohukohu	-	608
Housing for Elderly Healthy Homes upgrades	1,898	988

	LTP 2023/24 \$000s	AP 2023/24 \$000s
Kaitiāia Airport - crosswind runway	-	1,295
Lindvart Park pavilion, Kaikohe	-	4,909
Mangonui boardwalk extension	-	3,792
Maritime facilities, boat ramp parking, Rangitane	-	2,200
Maritime facilities, Hokianga Harbour programme	115	112
Maritime facilities, minor upgrades	66	64
Maritime facilities, Paihia waterfront improvements	-	250
Maritime lighting meters	-	50
Maritime renewals, Whangaroa	-	1,480
New carparking, Russell	-	50
New public toilet, Lake Manuwai, Waipapa	159	-
Ōpononi maritime boat trailer park	-	500
Parks and reserves, District-wide playground shadesails	-	369
Parks and reserve accessibility improvements (Carparks), BOI-Whangaroa ward	16	16
Parks and reserve accessibility improvements (Carparks), Kaikohe-Hokianga ward	22	21
Parks and reserve accessibility improvements (Carparks), Te Hiku ward	9	17
Public toilet, Ahipara	211	-
Public toilet, Cobham Road, Kerikeri	-	160
Pukenui coastal walkway	608	1,318
Recycling bins, Kaikohe	13	-
Taipā Point reserve stormwater mitigation	-	100
Taumatakuku Reserve playground, Moerewa	106	-
Tourism Infrastructure Fund - local share: BOI-Whangaroa ward	-	130
Tourism Infrastructure Fund - local share: District Wide	-	69
Tourism Infrastructure Fund - local share: Te Hiku Ward	-	620
Toilet accessibility improvements, BOI-Whangaroa ward	16	31
Toilet accessibility improvements, Kaikohe-Hokianga ward	16	31
Toilet accessibility improvements, Te Hiku ward	16	31
Town beautification, BOI-Whangaroa ward	106	-
Town beautification, Kaikohe-Hokianga ward	106	150
Town beautification, Te Hiku ward	106	1,195
Waipapa Baysport carpark surfacing	211	-
Walking track upgrades, District-wide	128	125
Walkway upgrade, Ōpua-Paihia waterfront	215	501
<b>Total new works</b>	<b>7,583</b>	<b>25,209</b>
<b>Renewals</b>		
Amenity lighting, BOI-Whangaroa ward	29	63
Amenity lighting, Kaikohe-Hokianga ward	3	3
Amenity lighting, Te Hiku ward	21	20
Bins, benches, bollards, signs and tables ,Te Hiku ward	74	72
Bins, benches, bollards, signs and tables, BOI-Whangaroa ward	106	103
Bins, benches, bollards, signs and tables, Kaikohe-Hokianga ward	53	51
Building renewals, Kāeo Old Post Office	-	807
Building renewals, Pear Tree, Kerikeri	-	50
Building renewals, Taheke community centre	264	-
Carpark renewals, Julian carpark, Kerikeri	40	-
Carpark renewals, Kent Bay North	12	-
Carpark renewals, Kent Bay South	6	-
Carpark renewals, Marsden Road, Paihia	28	-

	LTP 2023/24 \$000s	AP 2023/24 \$000s
Carpark renewals, Whangae Road, Kawakawa	-	152
Cemetery renewals, Kerikeri	51	-
Cemetery renewals, Kohukohu	-	51
Hall renewals, Kohukohu	-	550
Hall renewals, Ōkaihau	-	290
Hall renewals, Rāwene	338	428
Hall renewals, Taipā	-	380
Housing for Elderly, Ahipara	72	-
Housing for Elderly, Awanui	33	-
Housing for Elderly, Horeke	20	-
Housing for Elderly, Kaikohe	501	1,366
Housing for Elderly, Kaitāia	62	61
Housing for Elderly, Kaitāia, Oxford Street	162	469
Housing for Elderly, Kaitāia, Puckey Avenue	324	937
Housing for Elderly, Kawakawa	67	180
Housing for Elderly, Kerikeri	24	-
Housing for Elderly, Kohukohu	75	-
Housing for Elderly, Ōmāpere	-	-
Housing for Elderly, Opononi	15	-
Housing for Elderly, Rāwene	178	-
Housing for Elderly, Waima	85	-
Kāeo Playground Carpark	22	-
Kaitāia Airport - crosswind runway	-	419
Maritime facilities, Hokianga Harbour programme	69	67
Maritime planned renewals	252	244
Maritime renewals, Kerikeri	6	5
Maritime renewals, Mangonui	-	520
Maritime renewals, Taipā	11	10
Maritime renewals, Unahi	23	-
Parks and reserves, minor renewals, BOI-Whangaroa ward	58	-
Parks and reserves renewals, Kaikohe-Hokianga ward	78	184
Parks and reserves renewals, Te Hiku ward	95	-
Parks and reserves renewals, Awanui	423	-
Parks and reserves renewals, Kāeo	118	-
Parks and reserves renewals, Mangonui	105	-
Parks and reserves renewals, Opononi	27	-
Parks and reserves renewals, Paihia	77	-
Parks and reserves renewals, Russell	17	-
Parks and reserves renewals, Taheke	28	-
Parks and reserves renewals, Taipā	77	-
Public toilet, Opito Bay	-	190
Public toilet, Te Hapua	46	-
Public toilet, Williams Road, Paihia	53	-
Tennis court and playground renewals, Kerikeri	85	-
<b>Total renewals</b>	<b>4,310</b>	<b>7,674</b>
<b>Total capital works for District Facilities</b>	<b>11,892</b>	<b>32,882</b>

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Wāhanga āwhina tangata • Customer Services</b>		
<b>New works (levels of service)</b>		
Civil defence renewals	15	-
Civil defence tsunami sirens	423	-
Library eBooks	41	40
Library eResources	36	35
Library replacement, Kaikohe	1,973	1,000
<b>Total new works</b>	<b>2,488</b>	<b>1,075</b>
<b>Renewals</b>		
Information centre renewals, Kaitāia	10	21
Information centre renewals, Opononi	5	21
Information centre renewals, Paihia	16	15
Library eBooks	42	41
Library technology	19	18
Scheduled library renewals, District-wide	307	298
Scheduled renewals, Kaikohe library	2	-
Scheduled renewals, Proctor library, Kerikeri	190	-
Service centre renewals, Rāwene	109	-
<b>Total renewals</b>	<b>701</b>	<b>416</b>
<b>Total capital works for Customer Services</b>	<b>3,189</b>	<b>1,491</b>

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Whakahaere Taiao • Environmental Management</b>		
<b>Renewals</b>		
Building renewals, Kerikeri	7	-
<b>Total renewals</b>	<b>7</b>	<b>-</b>
<b>Total capital works for Environmental Management</b>	<b>7</b>	<b>-</b>

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Mana kāwanatanga • Governance and Strategic Administration</b>		
<b>New works (levels of service)</b>		
Digital information workflows	322	206
Digital spatial information	618	681
Digital strategy - Nothing But Net	391	257
Fit for purpose IT programme	-	74
<b>Total new works</b>	<b>1,332</b>	<b>1,217</b>
<b>Renewals</b>		
Office equipment renewals	83	81
Other scheduled renewals	297	274
Peripheral renewals	26	25
Pool vehicles	507	492
ProMapp software renewals	83	-
Server renewals	48	572
Service centre renewals, Kaikohe	65	9
Telephony hardware renewals	-	104
Telephony software renewals	29	28
<b>Total renewals</b>	<b>1,139</b>	<b>1,586</b>
<b>Total capital works for Governance and Strategic Administration</b>	<b>2,470</b>	<b>2,803</b>
<b>Total capital works programme 2023/24</b>	<b>79,154</b>	<b>103,398</b>



# Prospective funding impact statements

## Summary prospective funding impact statement Whole of Council

AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
62,669	General rates, uniform annual general charges, rates penalties	64,948	66,995
37,233	Targeted rates	37,581	39,675
15,885	Subsidies and grants for operating purposes	14,963	15,007
19,807	Fees and charges	17,816	20,743
230	Internal charges and overheads recovered	114	238
1,763	Local authority fuel tax, fines, infringement fees, and other receipts	1,118	1,765
1,300	Dividends	1,300	1,300
<b>138,887</b>	<b>Total operating funding</b>	<b>137,840</b>	<b>145,723</b>
<b>Applications of operating funding</b>			
112,870	Payments to staff and suppliers	106,036	116,090
2,688	Finance costs	2,746	5,409
-	- Internal charges and overheads applied	-	-
-	- Other operating funding applications	-	-
<b>115,559</b>	<b>Total applications of operating funds</b>	<b>108,782</b>	<b>121,499</b>
<b>23,328</b>	<b>Surplus (deficit) of operating funding</b>	<b>29,058</b>	<b>24,224</b>
<b>Sources of capital funding</b>			
35,054	Subsidies and grants for capital expenditure	20,239	27,795
-	- Development, financial and other contributions	-	-
61,270	Increase (decrease) in debt	25,261	44,286
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
<b>96,324</b>	<b>Total sources of capital funding</b>	<b>45,500</b>	<b>72,081</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	-	-
91,948	- to improve the level of service	50,741	68,249
38,006	- to replace existing assets	28,413	35,149
(10,302)	Increase (decrease) in reserves	(4,597)	(7,094)
-	- Increase (decrease) in investments	-	-
<b>119,652</b>	<b>Total applications of capital funding</b>	<b>74,557</b>	<b>96,304</b>
<b>(23,328)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(29,058)</b>	<b>(24,224)</b>
-	<b>Funding balance</b>	-	-



## Ngā rori me ngā ara hiko Roading and Footpaths

AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
13,227	General rates, uniform annual general charges, rates penalties	13,345	14,232
5,720	Targeted rates	5,031	5,938
15,800	Subsidies and grants for operating purposes	14,923	14,923
661	Fees, charges, and targeted rates for water supply	661	661
133	Internal charges and overheads recovered	27	133
600	Local authority fuel tax, fines, infringement fees and other receipts	600	600
<b>36,141</b>	<b>Total operating funding</b>	<b>34,588</b>	<b>36,488</b>
<b>Applications of operating funding</b>			
28,946	Payments to staff and suppliers	27,494	26,184
811	Finance costs	689	1,723
(1,944)	Internal charges and overheads applied	(1,731)	(695)
-	Other operating funding applications	-	-
<b>27,812</b>	<b>Total applications of operating funds</b>	<b>26,452</b>	<b>27,212</b>
<b>8,329</b>	<b>Surplus (deficit) of operating funding</b>	<b>8,135</b>	<b>9,276</b>
<b>Sources of capital funding</b>			
23,619	Subsidies and grants for capital expenditure	20,239	22,477
-	Development, financial and other contributions	-	-
6,798	Increase (decrease) in debt	5,872	5,805
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
<b>30,417</b>	<b>Total sources of capital funding</b>	<b>26,111</b>	<b>28,282</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	-	-
20,712	- to improve the level of service	19,587	19,088
17,193	- to replace existing assets	13,980	17,285
841	Increase (decrease) in reserves	679	1,185
-	Increase (decrease) in investments	-	-
<b>38,746</b>	<b>Total applications of capital funding</b>	<b>34,246</b>	<b>37,558</b>
<b>(8,329)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(8,135)</b>	<b>(9,276)</b>
-	<b>Funding balance</b>	-	-

## Ngā wai tuku Water Supply



AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
225	General rates, uniform annual general charges, rates penalties	225	225
3,510	Targeted rates	3,137	4,196
	- Subsidies and grants for operating purposes	-	-
7,994	Fees, charges, and targeted rates for water supply	6,945	8,093
	- Internal charges and overheads recovered	-	-
	- Local authority fuel tax, fines, infringement fees and other receipts	-	-
<b>11,728</b>	<b>Total operating funding</b>	<b>10,307</b>	<b>12,514</b>
<b>Applications of operating funding</b>			
6,821	Payments to staff and suppliers	5,765	7,259
637	Finance costs	349	1,178
1,713	Internal charges and overheads applied	1,630	1,364
	- Other operating funding applications	-	-
<b>9,171</b>	<b>Total applications of operating funds</b>	<b>7,744</b>	<b>9,801</b>
<b>2,557</b>	<b>Surplus (deficit) of operating funding</b>	<b>2,563</b>	<b>2,713</b>
<b>Sources of capital funding</b>			
	- Subsidies and grants for capital expenditure	-	-
	- Development, financial and other contributions	-	-
4,554	Increase (decrease) in debt	6,630	1,719
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
<b>4,554</b>	<b>Total sources of capital funding</b>	<b>6,630</b>	<b>1,719</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
	- to meet additional demand	-	-
6,061	- to improve the level of service	9,087	3,291
2,019	- to replace existing assets	4,227	1,517
(968)	Increase (decrease) in reserves	(4,121)	(377)
	Increase (decrease) in investments		
<b>7,112</b>	<b>Total applications of capital funding</b>	<b>9,193</b>	<b>4,432</b>
<b>(2,557)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(2,563)</b>	<b>(2,713)</b>
	- <b>Funding balance</b>	-	-

## Wai pakopako Wastewater



AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
230	General rates, uniform annual general charges, rates penalties	335	294
14,682	Targeted rates	15,476	15,286
	- Subsidies and grants for operating purposes	-	-
255	Fees, charges, and targeted rates for water supply	301	255
	- Internal charges and overheads recovered	-	-
	- Local authority fuel tax, fines, infringement fees and other receipts	-	-
<b>15,167</b>	<b>Total operating funding</b>	<b>16,112</b>	<b>15,835</b>
<b>Applications of operating funding</b>			
9,200	Payments to staff and suppliers	8,093	8,847
1,032	Finance costs	796	1,830
1,995	Internal charges and overheads applied	1,986	2,044
	- Other operating funding applications	-	-
<b>12,227</b>	<b>Total applications of operating funds</b>	<b>10,876</b>	<b>12,721</b>
<b>2,940</b>	<b>Surplus (deficit) of operating funding</b>	<b>5,236</b>	<b>3,114</b>
<b>Sources of capital funding</b>			
	- Subsidies and grants for capital expenditure	-	-
	- Development, financial and other contributions	-	-
8,323	Increase (decrease) in debt	6,880	12,509
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
<b>8,323</b>	<b>Total sources of capital funding</b>	<b>6,880</b>	<b>12,509</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
	- - to meet additional demand	-	-
9,570	- to improve the level of service	10,334	12,281
4,811	- to replace existing assets	2,579	4,455
(3,118)	Increase (decrease) in reserves	(797)	(1,113)
	- Increase (decrease) in investments	-	-
<b>11,263</b>	<b>Total applications of capital funding</b>	<b>12,116</b>	<b>15,623</b>
<b>(2,940)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(5,236)</b>	<b>(3,114)</b>
	- <b>Funding balance</b>	-	-

## Wai āwhā Stormwater



AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
4,339	General rates, uniform annual general charges, rates penalties	4,270	3,533
2,021	Targeted rates	2,202	2,275
	- Subsidies and grants for operating purposes	-	-
	- Fees, charges, and targeted rates for water supply	-	-
	- Internal charges and overheads recovered	-	-
	- Local authority fuel tax, fines, infringement fees and other receipts	-	-
<b>6,361</b>	<b>Total operating funding</b>	<b>6,471</b>	<b>5,808</b>
<b>Applications of operating funding</b>			
3,247	Payments to staff and suppliers	3,389	2,540
137	Finance costs	134	252
1,862	Internal charges and overheads applied	1,843	1,858
	- Other operating funding applications	-	-
<b>5,245</b>	<b>Total applications of operating funds</b>	<b>5,365</b>	<b>4,650</b>
<b>1,115</b>	<b>Surplus (deficit) of operating funding</b>	<b>1,106</b>	<b>1,158</b>
<b>Sources of capital funding</b>			
	- Subsidies and grants for capital expenditure	-	-
	- Development, financial and other contributions	-	-
3,414	Increase (decrease) in debt	(489)	5,388
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
<b>3,414</b>	<b>Total sources of capital funding</b>	<b>(489)</b>	<b>5,388</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
	- to meet additional demand	-	-
3,635	- to improve the level of service	227	5,613
1,544	- to replace existing assets	1,374	2,137
(650)	Increase (decrease) in reserves	(984)	(1,205)
	- Increase (decrease) in investments	-	-
<b>4,529</b>	<b>Total applications of capital funding</b>	<b>617</b>	<b>6,546</b>
<b>(1,115)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(1,106)</b>	<b>(1,158)</b>
	- <b>Funding balance</b>	-	-

## Mana Whakahaere Para Solid Waste Management



AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
3,790	General rates, uniform annual general charges, rates penalties	4,094	4,263
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
1,518	Fees, charges, and targeted rates for water supply	1,191	1,158
-	- Internal charges and overheads recovered	-	-
885	Local authority fuel tax, fines, infringement fees and other receipts	220	885
<b>5,833</b>	<b>Total operating funding</b>	<b>5,504</b>	<b>6,306</b>
<b>Applications of operating funding</b>			
5,083	Payments to staff and suppliers	4,656	5,489
51	Finance costs	33	103
672	Internal charges and overheads applied	739	678
-	- Other operating funding applications	-	-
<b>5,806</b>	<b>Total applications of operating funds</b>	<b>5,428</b>	<b>6,269</b>
<b>27</b>	<b>Surplus (deficit) of operating funding</b>	<b>75</b>	<b>37</b>
<b>Sources of capital funding</b>			
132	Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
636	Increase (decrease) in debt	(152)	215
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
<b>768</b>	<b>Total sources of capital funding</b>	<b>(152)</b>	<b>215</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	-	-
1,060	- to improve the level of service	104	474
73	- to replace existing assets	97	78
(338)	Increase (decrease) in reserves	(278)	(303)
-	- Increase (decrease) in investments	-	-
<b>795</b>	<b>Total applications of capital funding</b>	<b>(77)</b>	<b>250</b>
<b>(27)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(75)</b>	<b>(34)</b>
-	<b>Funding balance</b>	-	-

**Ngā whakaurunga o te rohe**  
**District Facilities**



AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
4,637	General rates, uniform annual general charges, rates penalties	5,376	5,975
11,299	Targeted rates	11,735	11,981
	- Subsidies and grants for operating purposes	-	38
1,361	Fees, charges, and targeted rates for water supply	1,301	1,366
12	Internal charges and overheads recovered	11	12
105	Local authority fuel tax, fines, infringement fees and other receipts	105	105
<b>17,413</b>	<b>Total operating funding</b>	<b>18,528</b>	<b>19,477</b>
<b>Applications of operating funding</b>			
10,284	Payments to staff and suppliers	9,245	11,727
744	Finance costs	786	1,473
2,764	Internal charges and overheads applied	3,178	2,782
	- Other operating funding applications	-	-
<b>13,792</b>	<b>Total applications of operating funds</b>	<b>13,209</b>	<b>15,981</b>
<b>3,621</b>	<b>Surplus (deficit) of operating funding</b>	<b>5,319</b>	<b>3,495</b>
<b>Sources of capital funding</b>			
11,302	Subsidies and grants for capital expenditure	-	5,318
	- Development, financial and other contributions	-	-
32,023	Increase (decrease) in debt	4,604	23,685
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
<b>43,326</b>	<b>Total sources of capital funding</b>	<b>4,604</b>	<b>29,003</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
	- to meet additional demand	-	-
45,187	- to improve the level of service	8,021	25,209
8,810	- to replace existing assets	4,310	7,674
7,050	Increase (decrease) in reserves	(2,407)	(6,372)
	- Increase (decrease) in investments	-	-
<b>46,947</b>	<b>Total applications of capital funding</b>	<b>9,923</b>	<b>26,510</b>
<b>(3,621)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(5,320)</b>	<b>(3,495)</b>
	- <b>Funding balance</b>	-	-

## Wāhanga āwhina tangata Customer Services



AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
10,205	General rates, uniform annual general charges, rates penalties	10,876	9,687
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
423	Fees, charges, and targeted rates for water supply	552	566
3	Internal charges and overheads recovered	3	3
-	- Local authority fuel tax, fines, infringement fees and other receipts	18	-
<b>10,632</b>	<b>Total operating funding</b>	<b>11,449</b>	<b>10,256</b>
<b>Applications of operating funding</b>			
5,563	Payments to staff and suppliers	5,693	5,311
148	Finance costs	117	261
3,517	Internal charges and overheads applied	3,945	3,278
-	- Other operating funding applications	-	-
<b>9,228</b>	<b>Total applications of operating funds</b>	<b>9,755</b>	<b>8,849</b>
<b>1,405</b>	<b>Surplus (deficit) of operating funding</b>	<b>1,694</b>	<b>1,407</b>
<b>Sources of capital funding</b>			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
2,327	Increase (decrease) in debt	1,323	416
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
<b>2,327</b>	<b>Total sources of capital funding</b>	<b>1,323</b>	<b>416</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	-	-
2,981	- to improve the level of service	2,050	1,075
407	- to replace existing assets	701	416
344	Increase (decrease) in reserves	266	333
-	- Increase (decrease) in investments	-	-
<b>3,732</b>	<b>Total applications of capital funding</b>	<b>3,017</b>	<b>1,823</b>
<b>(1,405)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(1,694)</b>	<b>(1,407)</b>
-	<b>Funding balance</b>	-	-



## Whakahaere Taiao Environmental Management



AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
9,364	General rates, uniform annual general charges, rates penalties	9,525	9,635
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
6,905	Fees, charges, and targeted rates for water supply	5,920	7,572
17	Internal charges and overheads recovered	7	25
98	Local authority fuel tax, fines, infringement fees and other receipts	100	100
<b>16,384</b>	<b>Total operating funding</b>	<b>15,553</b>	<b>17,332</b>
<b>Applications of operating funding</b>			
11,059	Payments to staff and suppliers	10,176	12,685
70	Finance costs	45	168
4,831	Internal charges and overheads applied	4,988	4,035
-	- Other operating funding applications	-	-
<b>15,959</b>	<b>Total applications of operating funds</b>	<b>15,209</b>	<b>16,888</b>
<b>425</b>	<b>Surplus (deficit) of operating funding</b>	<b>344</b>	<b>444</b>
<b>Sources of capital funding</b>			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
941	Increase (decrease) in debt	(183)	(215)
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
<b>941</b>	<b>Total sources of capital funding</b>	<b>(183)</b>	<b>(215)</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	-	-
1,100	- to improve the level of service	-	-
-	- to replace existing assets	7	-
266	Increase (decrease) in reserves	154	230
-	- Increase (decrease) in investments	-	-
<b>1,366</b>	<b>Total applications of capital funding</b>	<b>162</b>	<b>230</b>
<b>(425)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(344)</b>	<b>(444)</b>
-	<b>Funding balance</b>	-	-

## Rautaki me ngā kaupapa here Strategic Planning and Policy



AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
9,905	General rates, uniform annual general charges, rates penalties	9,728	10,588
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
-	- Fees, charges, and targeted rates for water supply	-	-
-	- Internal charges and overheads recovered	-	-
75	Local authority fuel tax, fines, infringement fees and other receipts	75	75
<b>9,980</b>	<b>Total operating funding</b>	<b>9,803</b>	<b>10,663</b>
<b>Applications of operating funding</b>			
7,771	Payments to staff and suppliers	7,838	8,551
2	Finance costs	3	5
2,180	Internal charges and overheads applied	1,925	2,082
-	- Other operating funding applications	-	-
<b>9,954</b>	<b>Total applications of operating funds</b>	<b>9,766</b>	<b>10,638</b>
<b>26</b>	<b>Surplus (deficit) of operating funding</b>	<b>37</b>	<b>25</b>
<b>Sources of capital funding</b>			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
(21)	Increase (decrease) in debt	(23)	(20)
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
<b>(21)</b>	<b>Total sources of capital funding</b>	<b>(23)</b>	<b>(20)</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
-	- to replace existing assets	-	-
6	Increase (decrease) in reserves	14	(21)
-	- Increase (decrease) in investments	-	-
<b>6</b>	<b>Total applications of capital funding</b>	<b>14</b>	<b>(21)</b>
<b>(26)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(37)</b>	<b>(41)</b>
-	<b>Funding balance</b>	-	-



## Mana kāwanatanga Governance and Strategic Administration

AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Sources of operational funding</b>			
6,748	General rates, uniform annual general charges, rates penalties	7,175	8,563
-	- Targeted rates	-	-
85	Subsidies and grants for operating purposes	40	45
1,049	Fees, charges, and targeted rates for water supply	945	1,073
65	Internal charges and overheads recovered	65	65
1,300	Dividend	1,300	1,300
<b>9,247</b>	<b>Total operating funding</b>	<b>9,525</b>	<b>11,046</b>
<b>Applications of operating funding</b>			
24,898	Payments to staff and suppliers	23,686	27,497
(944)	Finance costs	(207)	(1,584)
(17,590)	Internal charges and overheads applied	(18,501)	(17,424)
-	- Other operating funding applications	-	-
<b>6,364</b>	<b>Total applications of operating funds</b>	<b>4,978</b>	<b>8,489</b>
<b>2,883</b>	<b>Surplus (deficit) of operating funding</b>	<b>4,547</b>	<b>2,557</b>
<b>Sources of capital funding</b>			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
2,274	Increase (decrease) in debt	799	771
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
<b>2,274</b>	<b>Total sources of capital funding</b>	<b>799</b>	<b>771</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	-	-
1,641	- to improve the level of service	1,332	1,217
3,151	- to replace existing assets	1,139	1,586
365	Increase (decrease) in reserves	2,876	525
-	- Increase (decrease) in investments	-	-
<b>5,157</b>	<b>Total applications of capital funding</b>	<b>5,346</b>	<b>3,328</b>
<b>(2,883)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(4,547)</b>	<b>(2,557)</b>
-	<b>Funding balance</b>	-	-

# Statement of intent

## Far North Holdings Limited

Far North Holdings Limited (FNHL) is a Council Controlled Trading Organisation that develop and manage assets and commercial trading on behalf of Council. FNHL manage a diverse range of district assets to provide employment, economic, cultural and social outcomes to support the growth in the Far North District.

As Council's commercial trading organisation, FNHL exists to:

1. Manage, operate and develop commercial and infrastructure assets within its ownership in a commercial manner, or under the terms of any management agreement entered into;
2. Plan, facilitate and secure commercial outcomes and investment in its area of influence that support economic growth of the Far North District for the betterment of the district, in a socially and environmentally responsible way;
3. Create profits for its Shareholder and improve the Shareholder's asset value.

### Objective

As FNDC's commercial vehicle, FNHL will grow the value of shareholder funds, the return to FNDC over time and actively manage, develop and maintain regional infrastructure and assets and contribute to the four aspects of well-being in the communities in which we operate. We will achieve these objectives by undertaking the following actions:

1. Achieve sustainable, commercial returns from our combined asset portfolio to facilitate dividends to our shareholder;
2. Sustainably manage and maintain core community infrastructure and assets, in a socially and environmentally responsible manner which reflects and accommodates the interests of our stakeholders and communities when we are able to do so;
3. Deliver growth by identifying opportunities for investment and improved profitability, including development of a housing portfolio that helps to address community housing needs and consideration of opportunities proposed by FNDC;
4. Actively manage marine assets and infrastructure to support growth of the Bay of Islands Marina, the associated marine economy, and address climate change and environmental impacts;
5. Continue to develop the Ngāwhā Innovation & Enterprise Park (NIEP) to provide employment and skills-based training opportunities for our District and seek to attract value added manufacturing and processing business that will generate further employment opportunities;

6. Be a good employer by doing the right thing by employees; and
7. Using its portfolio: the Bay of Islands Airport, Bay of Islands Marina and the Ngāwhā Innovation & Enterprise Park, the company will look to maximise opportunities to attract high quality capital and investment into the region to support FNDC's goal of sustainable prosperity.

### Policies relating to ownership and control

- Council is the sole shareholder of FNHL and return on investment is by way of annual dividends to FNDC.
- Through the annual Statement of Intent, FNDC establishes broad parameters for the company's operations without inhibiting proper commercial management.

### Structure

FNHL is an independent professional Board of Directors, appointed by Council:

- William Birnie (Chairperson)
- Hon Murray McCully
- Sarah Petersen
- Kevin Drinkwater
- Nicole Anderson

## Key performance measures

Strategic focus	Objectives	2023/24	2024/25	2025/26
<b>Financial</b> "Achieve sustainable commercial returns"	Create value for ratepayers by increasing shareholder funds	Grow shareholder funds by >\$10 million	Grow shareholder funds by >\$5 million	Grow shareholder funds by >\$5 million
	Ratio of consolidated shareholder funds (defined as total equity) to total assets	Must exceed 50%	Must exceed 50%	Must exceed 50%
	Effective financial management to deliver profitability	Operating profit >\$1 million	Operating profit > \$2 million	Operating profit > \$2.5 million
	Return profit to FNDC by way of dividend, in line with dividend policy	Dividend payable > \$500,000	Dividend payable > \$1.0 million	Dividend payable > \$1.25 million
	Regular risk assessments undertaken and reported to FNDC, identifying key organisational risks and mitigants	6 monthly report to be submitted	6 monthly report to be submitted	6 monthly report to be submitted
	Comply with banking covenants	To achieve	To achieve	To achieve
		Commit to tangible action to measure climate impact and target reductions based on best practice	Following internal workshops carried out in 2022/23 the company will look to finalise and adopt a sustainability roadmap	Baseline measures reported, with climate impact improvement plan in place
<b>Sustainability</b> "Undertake sustainable investment and management for the benefit of future generations"	Ngāwhā Innovation & Enterprise Park to achieve best practice environmental standards	Submit a formal application for a Greenstar rating for NIEP	Environmental outcome measures defined as a baseline and reporting commences	Annual report of environmental measures against baseline
	Achieve and maintain Clean Marina certification	To achieve	To achieve	To achieve
	Meet or exceed all environmental obligations required under resource consents issued to the company, and address any notices received from environmental regulators promptly or within specified timeframes	To achieve	To achieve	To achieve
		To make safety our priority to ensure health, safety and wellbeing of all employees and contractors in the Group	Health & Safety improvement plan in place, and being actioned	Health & Safety improvement plan in place, and being actioned
<b>People</b> "Be a good employer"	Comply with our living wage policy for all permanent employees	To achieve	To achieve	To achieve
	Directors to make an effective contribution to the Board, with conduct in accordance with generally accepted standard	External Board effectiveness review	Board self-evaluation and report to FNDC	External Board effectiveness review

Strategic focus	Objectives	2023/24	2024/25	2025/26
<b>Community</b> "Create economic and housing opportunities, with improving engagement and communication"	Encourage positive relationships with the community by having transparent engagement policies and monitoring key stakeholder perceptions	Stakeholder perceptions survey	Stakeholder perceptions survey	Stakeholder perceptions survey
	Ngāwhā Innovation & Enterprise Park developed to grow economic and employment opportunities in the Far North	5 businesses based at Ngāwhā Innovation & Enterprise Park	8 businesses based at Ngāwhā Innovation & Enterprise Park	8+ businesses based at Ngāwhā Innovation & Enterprise Park
	Encourage positive and meaningful relationships with Māori by supporting project delivery or building long-term relationships if suitable opportunities or commercial ventures arise	3+ projects / relationships	5+ projects / relationships	5+ projects / relationships
	Identify opportunities to deliver social housing to meet local needs in partnership with Community Housing Providers (CHP's)	Develop at least 50 housing units	Develop at least 75 housing units (subject to funding availability)	Develop >75 housing units (subject to funding availability)
	Civil Aviation Authority Certification maintained for the BOI Airport to support regional tourism and business visitors	To achieve	To achieve	To achieve

## Statement of intent Northland Inc.

Northland Inc. statement of intent will be published separately and made available on the council website.

Taipitopito Pūtea • Financial Information



# Annual Plan disclosure statement for year ending 30 June 2024

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

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

Benchmark	Target	Planned	Met
Rates affordability benchmarks			
Income	Rates will not exceed 90% of income	81.55%	Yes
Increase	Increase will not exceed LGCI +3.5% which equals 6.0% for this year	6.78%	No
Debt affordability benchmarks	Debt to not exceed 175% of revenue excluding capital income	68.2%	Yes
Balanced budget benchmark	100%	103.92%	Yes
Essential services benchmark	100%	183.66%	Yes
Debt servicing benchmark	10%	3.12%	Yes

## Notes

### Rates affordability benchmarks

For this benchmark:

- Council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in Council's AP 2023/24. The limit is that rate income must not exceed 90% of revenue; and
  - Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in Council's AP 2023/24. The limit is that the increase will not be more than LGCI plus 3.5%.
- Council meets the rates affordability benchmark if –
  - its planned rates income for the year equals or is less than each quantified limit on rates; and
  - its planned rates increases for the year equal or are less than each quantified limit on rates increases.

### Debt affordability benchmark

- For this benchmark, Council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in Council's AP 2023/24. The limit is that debt will not be greater than 175% of revenue excluding capital revenue.
- Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

### Balanced budget benchmark

- For this benchmark, Council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).
- Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

### Essential services benchmark

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

### Debt servicing benchmark

- For this benchmark, Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
- Because Statistics New Zealand projects that Council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.



# Forecast financial statements

## Prospective statement of comprehensive revenue and expense for the year ending 30 June 2024

AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Revenue</b>			
58,466	Rates - general	60,696	62,743
3,510	Rates - targeted water	3,137	4,196
33,723	Rates - targeted excluding water	34,444	35,479
2,063	Rates - penalties	2,063	2,063
19,907	Fines, fees and charges	17,936	20,844
15,800	Subsidies operational	14,923	14,923
35,054	Subsidies capital	20,239	27,795
-	Other contributions	-	-
1,978	Other income	1,152	1,985
1,300	Dividends	1,300	1,300
<b>171,801</b>	<b>Total comprehensive revenue</b>	<b>155,891</b>	<b>171,330</b>
<b>Expenses</b>			
36,121	Personnel costs	33,678	38,203
41,017	Depreciation and amortisation expense	46,013	45,480
2,688	Finance costs	2,746	5,409
74,615	Other expenses	70,170	75,698
<b>154,442</b>	<b>Total operating expenses</b>	<b>152,607</b>	<b>164,790</b>
<b>17,359</b>	<b>Net operating surplus / (deficit)</b>	<b>3,283</b>	<b>6,539</b>
<b>Other comprehensive revenue and expenses</b>			
<b>Surplus / (deficit) attributable to:</b>			
17,359	Far North District Council	3,283	6,539
<b>Items that will not be reclassified to surplus</b>			
72,508	Gains / (loss) on asset revaluations	60,481	115,898
<b>72,508</b>	<b>Total other comprehensive revenue and expense</b>	<b>60,481</b>	<b>115,898</b>
<b>89,867</b>	<b>Total comprehensive revenue</b>	<b>63,764</b>	<b>122,437</b>

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

## Prospective statement of changes in equity

for the year ending 30 June 2024

AP 2022/23 \$000s	Revised 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>2,233,046</b>	<b>2,321,561</b>	<b>Opening balance</b>	<b>2,214,776</b>	<b>2,486,879</b>
89,868	165,317	Total comprehensive income	63,764	122,437
<b>2,322,915</b>	<b>2,486,879</b>	<b>Closing balance</b>	<b>2,278,540</b>	<b>2,609,315</b>

**Prospective statement of financial position  
as at 30 June 2024**

AP 2022/23 \$000s	Revised 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Public equity</b>				
765,525	962,852	Other reserves	753,897	1,078,750
14,127	13,792	Restricted reserves	10,227	13,791
1,543,263	1,510,235	Retained earnings	1,514,417	1,516,774
<b>2,322,915</b>	<b>2,486,879</b>	<b>Total public equity</b>	<b>2,278,541</b>	<b>2,609,315</b>
<b>Current assets</b>				
44,082	5,582	Cash and cash equivalents	38,077	7,371
40,042	33,151	Trade and other receivables	45,048	34,544
-	-	Other financial assets	-	-
143	141	Inventories	130	141
<b>84,267</b>	<b>38,874</b>	<b>Total current assets</b>	<b>83,256</b>	<b>42,056</b>
<b>Non-current assets</b>				
1,481	2,234	Other financial assets	823	2,234
566	463	Forestry	729	467
11,591	11,902	Intangible assets	11,719	13,945
18,000	18,000	Investments in subsidiaries	18,000	18,000
-	-	Derivative financial instruments	-	-
2,416,941	2,575,504	Property, plant and equipment	2,406,606	2,739,306
<b>2,448,579</b>	<b>2,608,103</b>	<b>Total non-current assets</b>	<b>2,437,877</b>	<b>2,773,952</b>
<b>2,532,846</b>	<b>2,646,977</b>	<b>Total assets</b>	<b>2,521,133</b>	<b>2,816,008</b>
<b>Current liabilities</b>				
35,351	25,558	Trade and other payables	25,972	26,632
26,000	10,000	Borrowings	6,500	10,000
11	183	Provisions	11	1,846
-	-	Financial guarantee liabilities	-	-
-	-	Derivative financial instruments	-	-
2,862	3,062	Employee benefits	2,615	3,190
<b>64,223</b>	<b>38,803</b>	<b>Total current liabilities</b>	<b>35,097</b>	<b>41,668</b>
<b>20,044</b>	<b>71</b>	<b>Working capital</b>	<b>48,159</b>	<b>388</b>
<b>Non-current liabilities</b>				
145,326	119,560	Borrowings	207,221	163,847
-	-	Trade and other payables	-	-
-	-	Derivative financial instruments	-	-
-	-	Employee benefits	-	-
381	1,736	Provisions	274	1,177
<b>145,707</b>	<b>121,296</b>	<b>Non-current liabilities</b>	<b>207,495</b>	<b>165,024</b>
<b>209,930</b>	<b>160,099</b>	<b>Total liabilities</b>	<b>242,592</b>	<b>206,692</b>
<b>2,322,915</b>	<b>2,486,879</b>	<b>Net assets</b>	<b>2,278,541</b>	<b>2,609,315</b>

**Prospective statement of cash flows  
for the year ending 30 June 2024**

AP 2022/23 \$000s		LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Operating activities</b>			
Cash was provided from:			
107,621	Rates	109,199	114,489
47,254	Other income	46,376	57,630
1,405	Interest and dividends	1,405	1,405
<b>156,280</b>		<b>156,980</b>	<b>173,525</b>
Cash was applied to:			
112,854	Supply of goods, services and employees	105,329	119,644
2,688	Interest paid	2,746	5,409
55	Fringe benefit tax paid	56	84
<b>115,598</b>		<b>108,131</b>	<b>125,138</b>
<b>40,683</b>	<b>Net cash inflows / (outflows) from operating activities</b>	<b>48,849</b>	<b>48,387</b>
<b>Financing activities</b>			
Cash was provided from:			
84,819	Borrowing	48,672	67,916
<b>84,819</b>		<b>48,672</b>	<b>67,916</b>
Cash was applied to:			
11,037	Borrowing	15,218	11,118
<b>11,037</b>		<b>15,218</b>	<b>11,118</b>
<b>73,782</b>	<b>Net cash inflows / (outflows) from financing activities</b>	<b>33,455</b>	<b>56,798</b>
<b>Investing activities</b>			
Cash was provided from:			
Cash was applied to:			
129,953	Purchase and development of property, plant and equipment	79,154	103,398
	Investment in subsidiary	-	-
<b>129,953</b>		<b>79,154</b>	<b>103,398</b>
<b>(129,953)</b>	<b>Net cash inflows / (outflows) from investing activities</b>	<b>(79,154)</b>	<b>(103,398)</b>
<b>(15,489)</b>	<b>Net increase / (decrease) in cash flows</b>	<b>3,150</b>	<b>1,789</b>
<b>Net cash position</b>			
59,571	Cash and cash equivalents opening balance 1 July 2023	34,928	5,582
44,082	Less cash and cash equivalents closing balance 30 June 2024	38,077	7,371
<b>(15,489)</b>	<b>Cash movements for the year</b>	<b>3,150</b>	<b>1,789</b>

## Reserve balances

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Revaluation reserves</b>		
Opening balance	691,057	816,869
Appropriations	60,481	259,144
<b>Closing balance</b>	<b>751,538</b>	<b>1,076,013</b>
<b>Fair value through equity reserve</b>		
Opening balance	49	40
<b>Closing balance</b>	<b>49</b>	<b>40</b>
<b>Capital reserve</b>		
Opening balance	2,697	2,697
<b>Closing balance</b>	<b>2,697</b>	<b>2,697</b>
<b>Cash flow hedge reserve</b>		
Opening balance	(387)	-
<b>Closing balance</b>	<b>(387)</b>	<b>-</b>
<b>General separate fund</b>		
Opening balance	5,497	2,738
Appropriations	595	1,974
Withdrawals	-	-
<b>Closing balance</b>	<b>6,092</b>	<b>4,712</b>
<b>Special fund</b>		
Opening balance	4,859	4,936
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>4,859</b>	<b>4,936</b>
<b>Amenity development fund</b>		
Opening balance	238	385
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>238</b>	<b>385</b>
<b>Community services fund</b>		
Opening balance	(962)	3,758
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>(962)</b>	<b>3,758</b>

	LTP 2023/24 \$000s	AP 2023/24 \$000s
<b>Development contributions</b>		
Opening balance	(16,934)	(16,934)
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>(16,934)</b>	<b>(16,934)</b>
<b>Open spaces development contributions</b>		
Opening balance	(3,721)	(3,721)
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>(3,721)</b>	<b>(3,721)</b>
<b>Depreciation reserve</b>		
Opening balance	44,268	87,751
Appropriations	46,013	23,579
Withdrawals	(53,799)	(34,366)
<b>Closing balance</b>	<b>36,482</b>	<b>76,964</b>
<b>Retained earnings</b>		
Opening balance	1,485,710	1,418,227
Retained earnings generated	10,474	34,686
Retained earning generated Opex	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>1,496,184</b>	<b>1,452,913</b>
<b>Emergency event reserve</b>		
Opening balance	3,196	7,304
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>3,196</b>	<b>7,304</b>
<b>Mineral survey reserve</b>		
Opening balance	50	50
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>50</b>	<b>50</b>
<b>Property disposal reserve</b>		
Opening balance	169	198
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>169</b>	<b>198</b>

# Funding impact statement - rates

## Rates for 2023/24

This portion of the funding impact statement has been prepared in two parts. The first part outlines the rating methodologies and differentials which Council has used to set the rates for the 2023/24 rating year. The second part outlines the rates for the 2023/24 year.

### General rate

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

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

### General rate differential categories

Differential	Basis	Description	Land use codes
General	100%	These are rating units which have a non-commercial use based on their actual use as defined by their land use code. (Note: in certain circumstances land with a commercial land use may be treated as general if the ratepayer demonstrates to Council's satisfaction that the actual use is not commercial.)	00, 01, 02, 09, 10 to 17, 19 to 29, 90, 91, 92 and 97-99 (93 - 96 may also be treated as general if the actual use of the land is not commercial)
Commercial	275%	These are rating units which have some form of commercial or industrial use or are used primarily for commercial purposes as defined by their land use codes. (Note: in certain circumstances land with a general land use code may be treated as commercial if the actual use of the entire rating unit is commercial in nature.)	03, 04, 05, 06, 07, 08, 18, 30 to 89, 93, 94, 95 and 96
Mixed use		Mixed use may apply where two different uses take place on the rating unit and where each use would be subject to a different differential. In these circumstances Council may decide to split the rating unit in to two divisions for rating purposes and apply the appropriate differential to each part. (Local Government (Rating) Act 2002 Section 27(5))	

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

### Uniform annual general charge (UAGC)

The UAGC rate is set on the basis of one charge assessed in respect of every separately used or inhabited part (SUIP) on every rateable rating unit. This rate will be set at a level designed to ensure that the total of the UAGC and certain targeted rates set on a uniform basis do not exceed the allowable maximum of 30%. The total of the UAGC and applicable uniform targeted rates for the 2023/24 year is 16.13%. (Local Government (Rating) Act 2002, Section 15 and 21)

### Roading rate

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

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

A targeted rate assessed on the basis of land value to fund 10% of the balance of the roading activity not funded by the uniform roading rate. The remaining 90% is funded from the general rate. This rate is set on a differential basis according

to land use as described below. (Local Government (Rating) Act 2002 Sections 16 and 17 and Schedule 2 Clause 1 and Schedule 3 Clause 3)

The roading rate differentials are:

### Roading rate differential categories

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

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

For more details, refer to the section 'Notes to land use differentials'.

### Ward rate

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

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

### Ward rate differential categories

Differential	Basis	Description
Te Hiku ward	33%	All rateable rating units within the Te Hiku ward
Bay of Islands-Whangaroa ward	45%	All rateable rating units within the Bay of Islands-Whangaroa ward
Kaikohe-Hokianga ward	22%	All rateable rating units within the Kaikohe-Hokianga ward

### Stormwater rate

This rate is to fund specific stormwater capital developments within urban communities across the district. This rate is set in two categories with no general or commercial differentials:

- 10% to be funded from the general rates and the remaining 90% is to be targeted to urban areas on the basis of capital value on every rateable property within the following communities – refer rating area maps. (Local Government (Rating) Act 2002 Sections 16, 17 and 18 Schedule 2 Clauses 1 and 6)

## Stormwater rating areas

Ahipara	Haruru Falls	Kaikohe	Kawakawa
Awanui	Hihi	Kaimaumuau	Karikeri communities
East Coast	Houhora / Pukenui	Kaitāia	Kerikeri / Waipapa
Kohukohu	Ōkaihau	Paihia / Te Haumi	Taupō Bay
Moerewa	Ōpononi / Ōmāpere	Rāwene	Tauranga Bay
Ngāwhā	Ōpua / Okiato	Russell	Whangaroa / Kāeo

## Paihia central business district development rate

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

## Paihia central business district development rate differential categories

Differential	Basis	Description
General	Per SUIP	All rating units which are assessed the general rate – general differential
Commercial	Per SUIP	All rating units which are assessed the general rate – commercial differential

## Kaitāia business improvement district rate

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

## Hupara Road sealing rate

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

## Sewerage rates

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

## Capital rates (Set on a scheme by scheme basis)

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

## Sewerage schemes

Ahipara	Hihi	Kaikohe	Kawakawa	Kohukohu	Paihia	Rāwene	Whangaroa
East Coast	Kāeo	Kaitāia and Awanui	Kerikeri	Ōpononi	Rangiputa	Russell	Whatuhiwhi

## Sewerage capital rate differential categories

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

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

### Sewerage public good charge

A charge of \$15 on every rating unit in the district.

### Operating rates (Set on a District-wide basis)

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

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

Notes:

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

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

### Water rates

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

### Capital rates (Set on a scheme by scheme basis)

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

### Water schemes

Kaikohē	Kawakawa	Ōkaihau	Paihia
Kaitiāia	Kerikeri	Ōmāpere / Ōpononi	Rāwene

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

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



## Water capital rate differential categories

Differential	Basis	Description
Connected	100%	Per SUIP that is connected, either directly or indirectly, to any of the Districts public reticulated water supply systems.
Availability	100%	Per rating unit that is capable of being connected to a public reticulated water supply system, but is not so connected <sup>3</sup>

## Water public good charge

A charge of \$15 on every rating unit in the district.

## Operating rates (Set on a District-wide basis)

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

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

Notes:

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

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

## Land drainage rates

There are four land drainage rating areas in the District all located in the northern part of the Te Hiku ward. Drainage rates are set on all rateable land in the relevant drainage areas.

### Kaitāia drainage area

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

### Kaikino drainage area

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

### Motutangi drainage area

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

### Waiharara drainage area

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

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

## Drainage rate differential for Kaikino, Motutangi and Waiharara drainage areas

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

### BOI Recreation Centre rate

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

### Notes in relation to land use differentials

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

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

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

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

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

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

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

### Schedule of rates for 2023/24

Set out in the following tables are the indicative rates for the 2023/24 rating years. For comparison purposes the rates for the 2022/23 rating year are also shown. Please note all rates include GST.

Rate	Basis of Assessment	Differential Matter*	Rates 2023/24		Rates 2022/23
			Rate (GST Inc)	Total Rate	Rate (GST Inc)
<b>General rates</b>					
Uniform Annual General Charge	Per SUIP <sup>1</sup>	-	\$450.00	\$17,020,800	\$450.00
General differential	Per \$ of land value	1	\$0.0030315	\$50,556,854	\$0.0047720
Commercial differential	Per \$ of land value	1	\$0.0083366	\$7,169,645	\$0.0131230
<b>Targeted ward services rate</b>					
BOI - Whangaroa ward differential	Per SUIP	6	\$376.50	\$6,622,823	\$367.00
Te Hiku ward differential	Per SUIP	6	\$384.50	\$4,869,308	\$353.30
Kaikohe - Hokianga ward differential	Per SUIP	6	\$438.30	\$3,317,712	\$422.00

Rate	Basis of Assessment	Differential Matter*	Rates 2023/24		Rates 2022/23
			Rate (GST Inc)	Total Rate	Rate (GST Inc)
<b>Targeted roading rates</b>					
Uniform roading rate	Per SUIP	-	\$100.00	\$3,782,400	\$100.00
<b>Roading differential rate</b>					
Residential	Per \$ of land value	1	\$0.0000690	\$514,417	\$0.0001136
Lifestyle	Per \$ of land value	1	\$0.0000757	\$354,770	\$0.0001223
Farming general	Per \$ of land value	1	\$0.0000932	\$283,816	\$0.0001376
Horticulture	Per \$ of land value	1	\$0.0000565	\$17,739	\$0.0000846
Dairy	Per \$ of land value	1	\$0.0001485	\$124,170	\$0.0001997
Forestry	Per \$ of land value	1	\$0.0011905	\$230,601	\$0.0021526
Commercial	Per \$ of land value	1	\$0.0001872	\$124,170	\$0.0002913
Industrial	Per \$ of land value	1	\$0.0001657	\$35,477	\$0.0003762
Mining / quarry	Per \$ of land value	1	\$0.0066063	\$70,954	\$0.0098430
Other	Per \$ of land value	1	\$0.0001463	\$17,739	\$0.0002238
<b>Stormwater targeted rates</b>					
Stormwater targeted rate	Per \$ of Capital Value	1	\$0.0002196	\$2,477,695	\$0.0003001
<b>Targeted development rates</b>					
<b>Paihia CBD development rate</b>					
General differential	Per SUIP	1	\$18.00	\$37,953	\$18.00
Commercial differential	Per SUIP	1	\$56.00	\$20,216	\$56.00
Kaitiāia BID rate	Per \$ of land value	-	\$0.0007397	\$57,500	\$0.0012843
<b>BOI Recreation Centre rate</b>					
Uniform targeted rate	Per SUIP	-	\$5.00	\$23,770	\$5.00
<b>Private roading rates</b>					
<b>Hupara Road sealing</b>					
Uniform rate	Per SUIP	-	\$661.73	\$28,454	\$661.73
<b>Sewerage targeted rates</b>					
<b>Sewerage capital rates</b>					
<b>Ahipara</b>					
Ahipara connected	Per SUIP	5	\$273.65	\$152,970	\$266.20
Ahipara availability	Per rating unit	5	\$273.65	\$29,828	\$266.20
Ahipara additional pans	Per Sub Pan <sup>2</sup>	5	\$164.19	\$9,359	\$159.72
<b>East coast</b>					
East coast connected	Per SUIP	5	\$321.81	\$509,747	\$230.78
East coast availability	Per rating unit	5	\$321.81	\$116,495	\$230.78
East coast additional pans	Per Sub Pan	5	\$193.09	\$28,191	\$138.47
<b>Hihi</b>					
Hihi connected	Per SUIP	5	\$551.38	\$88,772	\$509.89
Hihi availability	Per rating unit	5	\$551.38	\$13,233	\$509.89
Hihi additional pans	Per Sub Pan	5	\$330.83	\$2,316	\$305.93
<b>Kāeo</b>					
Kāeo connected	Per SUIP	5	\$684.16	\$117,676	\$588.30
Kāeo availability	Per rating unit	5	\$684.16	\$12,315	\$588.30
Kāeo Additional Pans	Per Sub Pan	5	\$410.50	\$34,482	\$352.98
<b>Kaikohe</b>					
Kaikohe connected	Per SUIP	5	\$172.23	\$293,652	\$192.94
Kaikohe availability	Per rating unit	5	\$172.23	\$9,989	\$192.94
Kaikohe additional pans	Per Sub Pan	5	\$103.34	\$80,709	\$115.76
<b>Kaitiāia and Awanui</b>					
Kaitiāia and Awanui connected	Per SUIP	5	\$242.02	\$626,832	\$193.36
Kaitiāia and Awanui availability	Per rating unit	5	\$242.02	\$25,896	\$193.36
Kaitiāia and Awanui additional pans	Per Sub Pan	5	\$145.21	\$124,009	\$116.02
<b>Kawakawa</b>					
Kawakawa connected	Per SUIP	5	\$478.89	\$274,883	\$386.02
Kawakawa availability	Per rating unit	5	\$478.89	\$5,268	\$386.02
Kawakawa additional pans	Per Sub Pan	5	\$287.33	\$49,995	\$231.61
<b>Kerikeri</b>					
Kerikeri connected	Per SUIP	5	\$672.50	\$1,218,570	\$596.92
Kerikeri availability	Per rating unit	5	\$672.50	\$87,425	\$596.92
Kerikeri additional pans	Per Sub Pan	5	\$403.50	\$181,979	\$358.15

Rate	Basis of Assessment	Differential Matter*	Rates 2023/24		Rates 2022/23
			Rate (GST Inc)	Total Rate	Rate (GST Inc)
<b>Kohukohu</b>					
Kohukohu connected	Per SUIP	5	\$709.30	\$62,418	\$511.63
Kohukohu availability	Per rating unit	5	\$709.30	\$6,384	\$511.63
Kohukohu additional pans	Per Sub Pan	5	\$425.58	\$6,809	\$306.98
<b>Ōpononi</b>					
Ōpononi connected	Per SUIP	5	\$275.22	\$112,015	\$202.17
Ōpononi availability	Per rating unit	5	\$275.22	\$26,972	\$202.17
Ōpononi additional pans	Per Sub Pan	5	\$165.13	\$18,495	\$121.30
<b>Paihia</b>					
Paihia connected	Per SUIP	5	\$456.31	\$971,028	\$386.38
Paihia availability	Per rating unit	5	\$456.31	\$96,281	\$386.38
Paihia additional pans	Per Sub Pan	5	\$273.79	\$335,119	\$231.83
<b>Rangiputa</b>					
Rangiputa connected	Per SUIP	5	\$240.50	\$25,253	\$213.46
Rangiputa availability	Per rating unit	5	\$240.50	\$4,089	\$213.46
Rangiputa additional pans	Per Sub Pan	-	\$144.30	\$577	\$128.08
<b>Rāwene</b>					
Rāwene connected	Per SUIP	5	\$516.68	\$124,520	\$449.44
Rāwene availability	Per rating unit	5	\$516.68	\$14,984	\$449.44
Rāwene additional pans	Per Sub Pan	5	\$310.01	\$14,570	\$269.66
<b>Russell</b>					
Russell connected	Per SUIP	5	\$502.35	\$301,411	\$346.07
Russell availability	Per rating unit	5	\$502.35	\$70,831	\$346.07
Russell additional pans	Per Sub Pan	5	\$301.41	\$44,006	\$207.64
<b>Whangaroa</b>					
Whangaroa connected	Per SUIP	5	\$667.78	\$9,349	\$496.15
Whangaroa availability	Per rating unit	5	\$667.78	\$3,339	\$496.15
Whangaroa additional pans	Per Sub Pan	5	\$400.67	\$4,407	\$297.69
<b>Whatuwhiwhi</b>					
Whatuwhiwhi connected	Per SUIP	5	\$315.16	\$252,443	\$259.11
Whatuwhiwhi availability	Per rating unit	5	\$315.16	\$113,458	\$259.11
Whatuwhiwhi additional pans	Per Sub Pan	5	\$189.10	\$3,404	\$155.47
<b>Sewerage public good rate</b>					
Uniform charge	Per rating unit	-	\$15.00	\$513,953	\$15.00
<b>Sewerage operating rate</b>					
Connected rate (all schemes)	Per SUIP	-	\$645.95	\$8,746,755	\$679.13
Subsequent pan rate (all schemes)	Per Sub Pan	-	\$387.57	\$1,601,429	\$407.48
<b>Water targeted rates</b>					
<b>Water capital rates</b>					
<b>Kaikohe</b>					
Kaikohe connected	Per SUIP	5	\$369.17	\$696,993	\$287.76
Kaikohe availability	Per rating unit	5	\$369.17	\$20,304	\$287.76
<b>Kaitāia</b>					
Kaitāia connected	Per SUIP	5	\$541.03	\$1,380,168	\$452.62
Kaitāia availability	Per rating unit	5	\$541.03	\$48,152	\$452.62
<b>Kawakawa</b>					
Kawakawa connected	Per SUIP	5	\$389.82	\$451,801	\$345.13
Kawakawa availability	Per rating unit	5	\$389.82	\$12,474	\$345.13
<b>Kerikeri</b>					
Kerikeri connected	Per SUIP	5	\$236.17	\$703,550	\$173.69
Kerikeri availability	Per rating unit	5	\$236.17	\$32,119	\$173.69
<b>Ōkaihau</b>					
Ōkaihau connected	Per SUIP	5	\$401.99	\$73,564	\$307.37
Ōkaihau availability	Per rating unit	5	\$401.99	\$5,226	\$307.37
<b>Ōmāpere/Ōpononi</b>					
Ōmāpere/Ōpononi connected	Per SUIP	5	\$600.64	\$250,467	\$525.66
Ōmāpere/Ōpononi availability	Per rating unit	5	\$600.64	\$45,048	\$525.66

Rate	Basis of Assessment	Differential Matter*	Rates 2023/24		Rates 2022/23
			Rate (GST Inc)	Total Rate	Rate (GST Inc)
<b>Paihia</b>					
Paihia connected	Per SUIP	5	\$208.14	\$457,492	\$183.61
Paihia availability	Per rating unit	5	\$208.14	\$20,398	\$183.61
<b>Rāwene</b>					
Rāwene connected	Per SUIP	5	\$282.02	\$90,810	\$254.87
Rāwene availability	Per rating unit	5	\$282.02	\$5,358	\$254.87
<b>Water public good rate</b>					
Uniform charge	Per rating unit	-	\$15.00	\$513,953	\$15.00
<b>Water operating rates</b>					
<b>Water by meter rates</b>					
Potable water	Per M <sup>3</sup>	5	\$3.92	\$8,927,735	\$3.87
Non-potable water	Per M <sup>3</sup>	5	\$2.55	\$2,549	\$2.52
<b>Non-metered rates</b>					
Non-metered potable rate	Per SUIP	5	\$1,331.35	\$78,550	\$1,257.76
Non-metered non-potable rate	Per SUIP	5	\$988.20	\$0.00	\$918.99
<b>Drainage targeted rates</b>					
Kaitiāia drainage area	Per Ha of land area		\$12.55	\$116,597	\$8.61
<b>Kaikino drainage area</b>					
Kaikino A	Per Ha of land area	6	\$11.46	\$4,305	\$11.73
Kaikino B	Per Ha of land area	6	\$5.73	\$2,157	\$5.87
Kaikino C	Per Ha of land area	6	\$1.91	\$2,515	\$1.96
<b>Motutangi drainage area</b>					
Motutangi A	Per Ha of land area	6	\$0.00	\$0.00	\$39.94
Motutangi B	Per Ha of land area	6	\$0.00	\$0.00	\$19.97
Motutangi C	Per Ha of land area	6	\$0.00	\$0.00	\$6.67
<b>Waiharara drainage area</b>					
Waiharara A	Per Ha of land area	6	\$20.96	\$3,017	\$14.81
Waiharara B	Per Ha of land area	6	\$10.48	\$8,149	\$7.41
Waiharara C	Per Ha of land area	6	\$3.50	\$1,868	\$2.47

**\* Differential Matters**

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

**Notes**

1. Per SUIP - Separately Used or Inhabited Parts of a rating unit
  2. Per sub pan - Per subsequent pan
- All rates are GST inclusive

## Example rates

Set out below are examples shown for the average rates on different land uses and property values across the District.

### Example of rates on different land uses and values

Land Values	General Rates	UAGC	Road UAGC	Roading Rate	Ward Rate Average	Public Good Rate	Wastewater Average	Water Average (excluding Usage)	Final Rates 2023/24	LTP 2023/24
<b>Residential</b>										
100,000	\$303	\$450	\$100	\$7	\$392	\$30	\$1,026	\$351	\$2,658	\$2,806
250,000	\$758	\$450	\$100	\$17	\$392	\$30	\$1,026	\$351	\$3,123	\$3,582
500,000	\$1,516	\$450	\$100	\$35	\$392	\$30	\$1,026	\$351	\$3,898	\$4,875
750,000	\$2,274	\$450	\$100	\$52	\$392	\$30	\$1,026	\$351	\$4,674	\$6,168
1,000,000	\$3,031	\$450	\$100	\$69	\$392	\$30	\$1,026	\$351	\$5,449	\$7,461
<b>Rural and Lifestyle</b>										
100,000	\$303	\$450	\$100	\$8	\$392	\$30	-	-	\$1,282	\$1,472
250,000	\$758	\$450	\$100	\$19	\$392	\$30	-	-	\$1,748	\$2,250
500,000	\$1,516	\$450	\$100	\$38	\$392	\$30	-	-	\$2,525	\$3,545
750,000	\$2,274	\$450	\$100	\$57	\$392	\$30	-	-	\$3,302	\$4,841
1,000,000	\$3,031	\$450	\$100	\$76	\$392	\$30	-	-	\$4,079	\$6,136
<b>Commercial</b>										
100,000	\$834	\$450	\$100	\$19	\$392	\$30	\$1,026	\$351	\$3,201	\$3,710
250,000	\$2,084	\$450	\$100	\$47	\$392	\$30	\$1,026	\$351	\$4,479	\$5,843
500,000	\$4,168	\$450	\$100	\$94	\$392	\$30	\$1,026	\$351	\$6,610	\$9,398
750,000	\$6,252	\$450	\$100	\$140	\$392	\$30	\$1,026	\$351	\$8,741	\$12,952
1,000,000	\$8,336	\$450	\$100	\$187	\$392	\$30	\$1,026	\$351	\$10,872	\$16,507

Notes:

- Land Values are indicative amounts only.
- In addition to the total rates indicated above, ratepayers in the rateable area for the stormwater network will be charged the targeted rate per \$ of capital value of their rateable property i.e. for \$100K of capital value the targeted rate for stormwater charge will be \$21.96.

### Projected number of rating units

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

Council is projecting 39,417 rating units at 30 June 2024.

The projected total values at 30 June 2024:

- Land Value \$18,643,158,010
- Capital Value of \$32,832,996,760

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

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

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

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

- individual flats or apartments
- separately leased commercial areas which are leased on a rating unit basis
- vacant rating units
- single rating units which contain multiple uses such as a shop with a dwelling

- a residential building or part of a residential building that is used, or can be used as an independent residence. An independent residence is defined as having a separate entrance, separate cooking facilities, e.g. cooking stove, range, kitchen sink etc. together with living and toilet/bathroom facilities.

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

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

### Postponement charges

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

The postponement fees are as follows:

- Application fee: \$300.00
- Administration fee: \$50.00 per year
- Financing fee on all postponements: Currently set at 3.00% pa but may vary to match Council's average cost of funds.

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

### Payment of rates

With the exception of water by meter charges, Council will charge the rates for the 2023/24 rating year by way of four equal instalments. Each instalment must be paid on or before the due dates shown below. Any rates paid after the due date will become liable for penalties.

### Rate instalment dates

Instalment	Due date	Penalty date
One	21 August 2023	28 August 2023
Two	20 November 2023	27 November 2023
Three	20 February 2024	27 February 2024
Four	20 May 2024	27 May 2024

### Water by meter

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

Scheme	1st invoice	Due date	Penalty date	2nd invoice	Due date	Penalty date
Kaikohe	Nov 2023	20/12/2023	27/12/2023	May 2024	20/06/2024	27/06/2024
Kaitāia	Aug 2023	20/09/2023	27/09/2023	Feb 2024	20/03/2024	27/03/2024
Kawakawa	Jul 2023	21/08/2023	28/08/2023	Jan 2024	20/02/2024	27/02/2024
Kerikeri	Sep 2023	20/10/2023	27/10/2023	Mar 2024	22/04/2024	29/04/2024
Ōkaihau	Jul 2023	21/08/2023	28/08/2023	Jan 2024	20/02/2024	27/02/2024
Ōmāpere / Ōpononi	Jul 2023	21/08/2023	28/08/2023	Jan 2024	20/02/2024	27/02/2024
Paihia	Oct 2023	20/11/2023	27/11/2023	Apr 2024	20/05/2024	27/05/2024
Rāwene	Jul 2023	21/08/2023	28/08/2023	Jan 2024	20/02/2024	27/02/2024

### Penalties on rates

Sections 57 and 58 of the Local Government (Rating) Act 2002 empower councils to charge penalties on the late payment of rates.

Pursuant to sections 57 and 58 of the Act, Council will impose the following penalties:

- A ten percent (10%) penalty on any portion of each instalment of rates assessed in the 2023/24 financial year that is not paid on or by the due date for payment, as listed above.

**Penalties on water by meter rates**

A ten percent (10%) penalty on any portion of the rate assessed for the supply of water, as separately invoiced, that is not paid on or by the due date for payment as set out in the schedule.



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CREATING GREAT PLACES**  
*Supporting our people*