



MAHERE ĀTAU
ANNUAL
PLAN
2022/23



ISSN: 1170-5205 (print)

ISSN: 2537-7906 (online)

Published by FNDC July 2022

Ngā Kaupapa • Contents

Te Tīmatatanga • Introduction

Our Vision, Mission, Values and Expectations	1
Message from the Mayor and Chief Executive Officer	2
Civic Leadership	3
Community Boards	3
Strategic linkages	4
This is what your rates dollar contributes to	5
Our plan in brief	6
Capital works programme summary	8

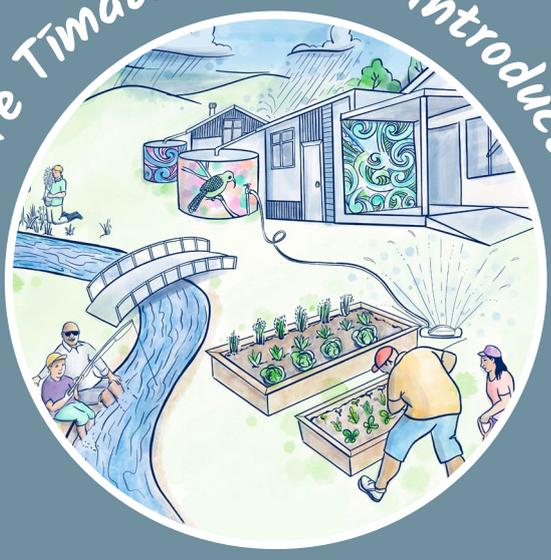
Ā mātou mahi • Our activities

Service delivery	11
Capital works programme	12
Prospective funding impact statement	20
Whole of Council	20
Roading and Footpaths	21
Water Supply	22
Wastewater	23
Stormwater	24
Solid Waste Management	25
District Facilities	26
Customer Services	27
Environmental Management	28
Strategic Planning and Policy	29
Governance and Strategic Administration	30
Far North Holdings Limited	31
Northland Inc.	34

Taipitopito Pūtea • Financial Information

Annual Plan disclosure statement	38
Forecast financial statements	39
Funding impact statement - rates	43

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

Ngā karere o te Koromatua me te Kaiwhakahaere Matua

Message from the Mayor and Chief Executive Officer

Kia ora koutou

Our district faces numerous changes in 2022/23 that will likely bring significant challenges. Some, such as conflict in Europe and the worsening global economic outlook, are beyond our control. We are preparing for those challenges and are confident the Council is in a good position to meet them.

After two years of COVID-19 restrictions and lockdowns, New Zealand is in the process of reopening to the world and we are seeing a renewed sense of optimism in the Far North, especially within our tourism and hospitality sectors. While impacts of the pandemic will continue to challenge us, the nation's economy and the Northland economy have both emerged in better shape than many predicted. We have high rates of employment and our construction sector is booming. That success brings its own challenges. Global supply chain disruptions combined with a shortage of skilled workers across the country have fuelled high rates of inflation, adding substantial costs and delays to some infrastructure projects. In response, we are reassessing budgets on new projects and developing innovative strategies to maintain momentum on existing capital projects.

We have trimmed budgets where we can, and deferred spending where possible. While those decisions were not easy, we have landed at a place that we feel balances the need to provide our district with the infrastructure and services it requires against the very real need to keep cost increases to a minimum. The result is an average rate increase of 5.44 per cent, well below the 6.4 per cent maximum the Council set itself in its Financial Strategy.

Our district has benefitted hugely from government stimulus packages, such as the Provincial Growth Fund, the COVID-19 Response and Recovery Fund, and the Crown Infrastructure Fund. These Economic Stimulus and Employment Opportunities (ESEO) have injected an extra \$130 million into district projects over the past 2.5 years. That's on top of our normal \$48.6 million annual capital spend. Most of these projects have now been completed or are nearing completion. New funding priorities are now focused on housing and community wellbeing. The government recently confirmed \$46.4million in funding for Far North District Council to upgrade and extend infrastructure to enable four housing developments in Kaikohe and Kawakawa. This funding will be drawn down over the next four years. We will share the details on these developments as the projects progress.

Another significant change for the local government sector is the government's three waters reform programme. In April 2022, applications opened for the first tranche of Three Waters Reform Package 'better off funding' for local authorities. This is for new and previously unbudgeted transformative initiatives that will enhance community wellbeing. Projects range from parks and gardens, libraries and community centres, to investment in public transport and infrastructure to protect against extreme weather events and sea level rise. Around \$35 million will be made available to FNDC over the next five years, with the first tranche of \$8.7 million due to be made available for signed-off projects on 1 July 2022.

We have been developing our response to climate change for several years and adopted our Climate Change Roadmap in April 2020. In April 2022, Northland's four councils adopted New Zealand's first region-wide climate adaptation strategy. The Tai Tokerau councils Climate Adaptation Strategy ensures that climate adaptation work across Te Tai Tokerau is aligned, and that tangata whenua and community involvement will be central to that work.

One of the most significant changes facing council this year is one councillors are familiar with – local body elections. However, October's election will be different and will change the face of the Far North District Council. For the first time, electors will have the option of voting for four councillors standing in our new Māori ward, Ngā Tai o Tokerau. This will increase the total number of councillors from nine to 10. The way residents vote for candidates will also be different. This election will use the Single Transferable Vote (STV) proportional voting system, replacing the First Past the Post (FPP) system previously used.

Ka kite anō.

John Carter QSO
Mayor

Blair King
Chief Executive Officer

Ngā Manu Mātārae Civic Leadership



Hon John Carter
QSO
Mayor



Cr Ann Court
Deputy Mayor
Bay of Islands-
Whangaroa Ward



Cr Rachel Smith
Bay of Islands-
Whangaroa Ward



Cr David Clendon
Bay of Islands-
Whangaroa Ward



Cr Kelly Stratford
Bay of Islands-
Whangaroa Ward



Cr Moko Tepania
Kaikohe-Hokianga
Ward



Cr John Vujcich
Kaikohe-Hokianga
Ward



Cr David Collard
Te Hiku Ward



Cr Felicity Foy
Te Hiku Ward



Cr Mate Radich
Te Hiku Ward

Ngā Rāngai Hapori Community Boards

Bay of Islands - Whangaroa Ward

Belinda Ward (Chair)
Paihia

Lane Ayr
Kerikeri

Manuela Gmuer-Hornell
Russell-Ōpua

Dave Hookway
Kerikeri

Bruce Mills
Whangaroa

Frank Owen
Kerikeri

Manuwai Wells (Deputy Chair),
Kawakawa-Moerewa

Kaikohe - Hokianga Ward

Mike Edmonds (Chair)
Kaikohe

Laurie Byers
Kaikohe

Emma Davis (Deputy Chair)
North Hokianga

Louis Toorenborg
South Hokianga

Alan Hessel
South Hokianga

Kelly van Gaalen
Kaikohe

Te Hiku Ward

Adele Gardner (Chair)
Kaitāia

Darren Axe
North Cape

Jaqi Brown (Deputy Chair)
Kaitāia

Sheryl Bainbridge
Doubtless Bay

John Stewart
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



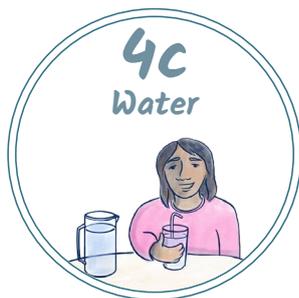
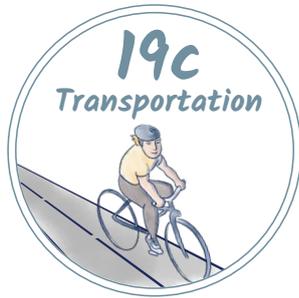
A wisely managed and treasured environment that recognises the role of tangata whenua as kaitiaki



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 maintain a steady course for 2022/23, with no major changes from those set in year two of the current Long Term Plan (LTP). However, as we all know, the world has changed, and the local government sector, like many others, is experiencing significant disruption. Sharply rising inflation, unpredictable and uncertain supply chains, workforce availability within our supply networks, and the day-to-day hit on productivity caused by high numbers of Covid infections put us in a Council environment that is challenging our delivery programmes.

Quite a few budgets had to be revised upwards to accommodate cost increases, so to counteract we had to take 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 2022/23 that carries forward projects that got delayed this year, and revised timeframes for planned work in the new financial year that we are unlikely to have sufficient capacity to deliver. Council may even have to consider postponing non-essential projects if supply chain issues don't resolve soon.

Strategic direction

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

We expect that ongoing Government reforms will see us tweaking priorities over time, but until the future becomes clear we continue the course set in the LTP.

As we navigate market uncertainties that affect our delivery, being ready to do the work while we have sufficient budget and can get our hands on the materials we need will be of the utmost importance. Our renewed focus is on delivery and quality, and in particular addressing outstanding water and wastewater compliance issues and the impacts of the increasing demands for services as a result of land development and population growth. Our intention is to deliver better service outcomes to our communities.

ORIGINALLY PLANNED
LTP 2021-31 YEAR 2

NOW PLANNED
2022/23

REVENUE

includes rates, subsidies, fees and charges

\$154.0
MILLION

\$171.8
MILLION

DEBT

\$193.8
MILLION

\$171.3
MILLION

OPERATING EXPENDITURE

\$148.8
MILLION

\$154.4
MILLION

CAPITAL EXPENDITURE

\$96.8
MILLION

\$130
MILLION

RATES INCREASE

WAS
5.00%

NOW
5.44%

What's changed

These are the main differences between the Plan for 2022/23 and year two of the LTP:

- An average increase of 5.44%, slightly higher than the 5% forecast in year two of the LTP
- Operating expenditure of \$154.4 million
- \$99.9 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 \$130 million includes unfinished projects carried forward from the current financial year
- Forecast closing debt of \$171.3 million at the end of the 2022/23 financial year.

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 underway are the Te Hiku o te ika revitalisation in Kaitaia, the sealing of Ruapekapeka Rd, the revamp of the Kerikeri Domain, the first stages of Te Puāwaitanga sports facilities at Waipapa and Lindvart Park in Kaikohe, maritime projects, and completing the boardwalk at Mangonui. Almost \$37 million in Government funding has been carried forward for these initiatives.

Over the next few months we will consider central Government funding arrangements for upgraded water, wastewater and roading infrastructure to support four housing developments in Kaikohe and Kawakawa. This could generate financial assistance of just over \$48 million over the next 3-4 years to enable the build of over 400 new community and affordable homes.

The Government's three waters "better off" support package comes into play in the new financial year. The package is geared towards community wellbeing, and may be used to support housing, climate change and infrastructure and services to improve community wellbeing. A total of \$35 million, available in two parts across the next five years, has been allocated to the Far North District.

The first tranche of \$8.7 million is available in July. There is strict criteria on what we can spend it on, and we have to have our plans

approved by the Government before we can draw on the funds, so we are a few months away from being able to confirm expenditure plans.

Council will soon put its mind to how best to spend the first tranche over the next two years. The remainder of funding is available from July 2024.

Capital programme

Forecast expenditure for capital works in the coming year has increased by ~\$40 million for various reasons. The largest aspect comes from re-timing of projects to better match planning and pre-implementation activities such as consenting, land purchase or lease arrangements, and engagement. This applies for both Council funded and externally (Government) funded projects.

Other reasons include:

- Additional funding to support applications under the Tourism Infrastructure Fund for activity in all three wards
- Increased funding to support the scope of the development of Te Pūawaitanga and Te Hiku o te ika revitalisation economic stimulus projects
- Removal of the planned purchase of sludge management equipment. Global supply issues will not enable us to take delivery of the equipment and use it in any meaningful fashion prior to the reform
- Additional funding for projects impacted by global material price increases as well as local labour price increases.

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 limited to where there is a critical need. Where possible other budgets have been tightened up 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 much higher than we could have anticipated when the LTP was adopted.

After adjusting inflation and interest Council agreed on a small number of changes with a net effect of just over \$400,000, adding 0.44% of a rate increase to the LTP forecast of 5%.

WHERE THE MONEY COMES FROM

37%

GENERAL RATES

29%

SUBSIDIES

13%

TARGETED RATES

7%

WARD RATES

7%

USER FEES AND CHARGES

4%

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 2022/23 year. The full capital projects schedule can be found on pages 12-19.

Roading and Footpaths

Activity	\$000s
New works	
Cycleways	459
Footpaths	1,464
Resilience improvements	4,260
Roading minor improvements	14,529
Total new works	20,712
Renewals	
Bridges and structures	3,164
Cycleways	27
Drainage - culverts, kerbs and channels	767
Ferry equipment	344
Footpaths	515
Roading - sealed road pavement and resurfacing	8,367
Roading - unsealed roads	3,535
Traffic services	474
Total renewals	17,193
Roading and Footpaths total	37,905

Water Supply

Activity	\$000s
New works	
Mains upgrades	1,152
New water supply and water intake improvements	817
Raw water new connection, Lake Waingaro	309
Reservoir works	1,330
Water treatment plant relocation and new source, Paihia	2,054
Water treatment plant upgrade, Kerikeri	400
Total new works	6,061
Renewals	
Reticulation renewals	21
Scheduled renewals	1,997
Total renewals	2,019
Water Supply total	8,080

Wastewater

Activity	\$000s
New works	
Hihi WWTP upgrade	1,502
Kaitāia - reduction of wastewater overflows	2,940
Minor capital works	969
Overflow improvements	266
Pump station upgrades	2,003
Treatment plant upgrades	1,890
Total new works	9,570
Renewals	
Pump station renewals	2,110
Resource consent renewals	930
Treatment plant renewals	1,770
Total renewals	4,811
Wastewater total	14,381

Stormwater

Activity	\$000s
New works	
Reactive works	206
Stormwater disposal improvements	257
Stormwater improvements, Moerewa	1,902
Stormwater pipe renewals, Commerce Street, Kaitāia	1,270
Total new works	3,635
Renewals	
Floodgates	51
Stormwater renewals	1,492
Total renewals	1,544
Stormwater total	5,179

Solid Waste Management

Activity	\$000s
New works	
Transfer station improvements	1,060
Total new works	1,060
Renewals	
Transfer station renewals	73
Total renewals	73
Solid Waste Management total	1,133

District Facilities

Activity	\$000s
New works	
Airports	60
Amenity lighting	60
BOI sports development	7,847
Carpark upgrades	1,610
Cemeteries	774
Hall improvements	428
Housing for the Elderly improvements	3,398
Lindvart Park pavilion, Kaikohe	8,719
Mangonui boardwalk extension	4,067
Maritime facilities	4,390
Maritime facilities, waterfront storm mitigation, Paihia (cancelled)	3,845
Parks and reserves	3,038
Parks and reserves, Ōmāpere erosion protection Freese Park	1,545
Public toilet upgrades	929
Te Hiku o te Ika revitalisation	3,167
Te Hiku sports hub	949
Town beautification, BOI-Whangaroa ward	259
Town beautification, Kaikohe-Hokianga ward	103
Total new works	45,187
Renewals	
Airport renewals	419
Amenity lighting renewals	50
Bins, benches, bollards, signs and tables	227
BOI Sports hub development	650
Carpark renewals	980
Hall renewals	1,223
Housing for the Elderly	2,907
Kerikeri Squash Club relocation	539
Maritime facilities	1,285
Parks and reserves	175
Public toilets	286
Te Hiku o te Ika revitalisation	69
Total renewals	8,810
District Facilities total	53,997

Customer Services

Activity	\$000s
New works	
Civil defence tsunami sirens	412
Libraries	2,569
Total new works	2,981
Renewals	
Civil defence renewals	38
Information centre renewals	36
Library renewals	333
Total renewals	407
Customer Services total	3,388

Environmental Management

Activity	\$000s
New works	
Southern animal shelter	1,100
Total new works	1,100
Environmental Management total	1,100

Governance and Strategic Administration

Activity	\$000s
New works	
Digital information improvements	1,135
Digital strategy, Nothing but Net	506
Total new works	1,641
Renewals	
Audio visual/ video conferencing renewals	54
Building remediation, Kaitāia	1,000
IT renewals	1,095
Office equipment renewals	81
Other scheduled renewals	293
Pool vehicles	494
Telephony software renewals	132
Total renewals	3,151
Governance and Strategic Administration total	4,792

Capital works programme total 129,953

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

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

Measuring our service performance

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 2022/23 \$000s	AP 2022/23 \$000s
Ngā rori me ngā ara hikoi • Roothing and Footpaths		
New works (levels of service)		
Better cycle trail signage needed for route connections and safety	-	5
Building capacity for pump track	63	63
Connect cycle and pedestrian pathways to parks and reserves around Kawakawa	-	5
Cycle trail diversion to Te Hononga and connecting trails to Kawiti Caves, Ōpua, Te Rito Marae, Ngawha Marae	-	50
Cycle trail minor improvements	68	68
Footpaths, BOI-Whangaroa ward	155	155
Footpaths, Kaikohe-Hokianga ward	155	155
Footpaths, Te Hiku ward	155	155
Kaikohe cycle trail tunnel safety	206	206
Kaimaumau Road traffic calming - speed	-	50
Low cost/low risk improvements ¹	12,556	14,529
Paihia to Waitangi - shared path to Te Tii	-	1,000
Pou Herenga Tai (Twin Coast Cycle trail) Ōpua to Taumarere replacement	4,634	-
Road improvements	824	-
Ruapekapeka Road sealing	-	2,151
Unsubsidised roading capital sealing	2,060	2,060
Visitor experience - Taumarere to Ōpua	62	62
Total new works	20,936	20,712
Renewals		
Bridges and structures renewals	1,447	1,447
Cycleway network renewals	27	27
Drainage renewals	767	767
Ferry renewals	344	344
Footpath renewals, BOI-Whangaroa ward	172	172
Footpath renewals, Kaikohe-Hokianga ward	172	172
Footpath renewals, Te Hiku ward	172	172
Sealed road rehabilitation	3,150	3,150
Sealed road resurfacing	4,717	4,717
Structures component replacements ²	1,717	1,717
Traffic services renewals	474	474
Unsealed road metalling	5,672	5,672
Unsubsidised second coats	-	500
Waka Kotahi NZ Transport Agency at-risk	(5,667)	(2,137)
Total renewals	13,163	17,193
Total capital works for Roothing and Footpaths	34,099	37,905

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

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

	LTP 2022/23 \$000s	AP 2022/23 \$000s
Ngā wai tuku • Water Supply		
New works (levels of service)		
Awanui weir land restablisation	-	300
Clarifier sludge disposal improvement, Kaitāia	20	-
Cobham Road water main upgrade	72	72
Fire flow upgrades, Southern area, Ōkaihau	505	-
Fire flow upgrades, Station Road, Kaikohe	32	-
Fire flow upgrades, Waipapa industrial area, Kerikeri	74	-
Mains replacement Paihia	-	277
Mains upgrade, Baffin Street, Paihia (stage 1)	-	354
Mains upgrade, Paihia - Ōpua	449	449
Minor capital works, District-wide	309	309
Raw water new connection, Lake Waingaro	309	309
Reservoir pump upgrade, Te Maire, Kaitāia	98	98
Reservoir safety fall protection upgrade	103	253
Reservoir upgrade, Te Haumi, Paihia (stage 1)	679	679
Specified works, Ōkaihau	18	-
Water treatment plant relocation and new source, Paihia	1,804	2,054
Water treatment plant upgrade, Kerikeri	-	400
Zonal monitoring, Kaikohe	-	250
Zonal monitoring, Paihia	258	258
Total new works	4,729	6,061
Renewals		
Kerikeri WTP sand filter renewal	-	200
Paihia WTP sand filter renewal	-	200
Reticulation renewals, Rāwene	21	21
Scheduled renewals, Kaikohe	52	52
Scheduled renewals, Kaitāia	59	28
Structural renewals, pipe bridges, District-wide	320	-
Treatment plant renewals, Kaitāia	-	292
Water source renewals, Kaikohe	18	18
Water source renewals, Kawakawa	85	85
Water source renewals, Pembroke, Massey, Ranfurley and Reed Streets, Moerewa	309	659
Water supply network planned renewals, Kawakawa and Moerewa	52	52
Water supply network renewals triggered by roading, District-wide	206	206
Water supply reactive renewals, District-wide	206	206
Total renewals	1,328	2,019
Total capital works for Water Supply	6,057	8,080
Wai pakopako • Wastewater		
New works (levels of service)		
District-wide H&S improvements	14	14
Hihi WWTP upgrade	3,502	1,502
Kaikohe septage screen	-	175
Kaitāia reduction of wastewater overflows	3,840	2,940
Kerikeri discharge consent upgrade	-	75
Kerikeri WWTP lab building	-	150
Manhole sealing, Kāeo	25	25

	LTP 2022/23 \$000s	AP 2022/23 \$000s
Minor capital works	-	618
Pump station 1 upgrade, Paihia	-	169
Pump station emergency storage, Haruru, Paihia	-	533
Pump station upgrades	94	200
Pump station upgrades, East Coast	32	322
Pump station upgrades, Kāeo	14	24
Pump station upgrades, Kawakawa	-	91
Pump station upgrades, Kerikeri	155	205
Pump station upgrades, Ōpononi	70	124
Pump station upgrades, Whangaroa	-	39
Pump station upgrades, Whatuwhiwhi	135	297
Russell WWTP UV installation	-	268
Scheme improvements, Kaikohe	137	137
Septage screening, Kaitāia	-	90
Treatment plant upgrade, Taipā	185	465
Treatment plant upgrades, Kohukohu	190	190
Treatment plant upgrades, Ōpononi	4,038	438
Treatment plant, UV treatment, Ahipara	332	100
WWTP aerator upgrade, Kawakawa	-	280
WWTP stream diversion, Kawakawa	361	101
Total new works	13,122	9,570
Renewals		
Discharge consent renewals, Russell	72	122
Lonely Valley Road pump station replacement	-	160
Minor capital works	618	-
Pump station renewals, Kaikohe	-	72
Pump station renewals, Kaitāia	29	246
Pump station renewals, Kohukohu	-	39
Pump station renewals, Paihia	238	613
Pump station renewals, Russell	112	112
Reactive renewals	309	338
Resource consent renewals, Hihi	55	100
Resource consent renewals, Kāeo	55	100
Resource consent renewals, Kaikohe	103	203
Resource consent renewals, Kaitāia	103	206
Resource consent renewals, Kohukohu	-	25
Resource consent renewals, Ōpononi	-	25
Resource consent renewals, Rāwene	-	150
Scheduled renewals, Paihia	618	588
Scheduled renewals, Russell	75	75
Telemetry renewals, District-wide	937	809
Treatment plant renewals, Ahipara	-	70
Treatment plant renewals, East Coast	-	180
Treatment plant renewals, Russell	-	373
Wastewater network reactive renewals triggered by roading	206	206
Total renewals	3,531	4,811
Total capital works for Wastewater	16,652	14,381

	LTP 2022/23 \$000s	AP 2022/23 \$000s
Wai āwhā • Stormwater		
New works (levels of service)		
Floodgate health and safety improvements, District-wide	15	40
Floodgate improvements	117	117
Ōpononi RSA stormwater lines	25	25
Stormwater consents	-	75
Stormwater improvements, Moerewa	821	1,902
Stormwater minor works, District-wide	206	206
Stormwater pipe renewals, Commerce Street, Kaitāia	-	1,270
Stormwater renewals, Kotare Drive, East Coast	258	-
Total new works	1,442	3,635
Renewals		
Floodgate improvements	5	51
Ōpononi RSA stormwater lines	28	28
Stormwater network reactive renewals triggered by Roding, District-wide	206	206
Stormwater reactive renewals, District-wide	258	258
Stormwater renewals, Kaitāia Parkdale Crescent	876	736
Stormwater renewals, Kotare Drive, East Coast	-	265
Total renewals	1,373	1,544
Total capital works for Stormwater	2,814	5,179
Mana Whakahaere Para • Solid Waste Management		
New works (levels of service)		
Landfill consents	-	100
Leachate oil separators	206	221
Russell landfill, new weighbridge	-	200
Transfer station improvements, BOI-Whangaroa ward	31	16
Transfer station improvements, Kaikohe-Hokianga ward	31	16
Transfer station improvements, Te Hiku ward	31	16
Wastewater treatment system upgrade, Kaitāia Resource Recovery Centre	82	82
Weighbridge upgrade, Kaitāia	-	407
Total new works	383	1,060
Renewals		
Recycling centre renewals, District-wide	8	8
Transfer station renewals, District-wide	158	-
Transfer station renewals, Houhora	34	-
Transfer station renewals, Kaitāia	160	26
Transfer station renewals, Kerikeri	76	-
Transfer station renewals, Taipā	100	-
Transfer station renewals, Whatuwhiwhi	52	-
Transfer stations small renewals, District-wide	39	39
Total renewals	627	73
Total capital works for Solid Waste Management	1,010	1,133

	LTP 2022/23 \$000s	AP 2022/23 \$000s
Ngā whakaurunga o te rohe • District Facilities		
New works (levels of service)		
Amenity lighting, BOI-Whangaroa ward	20	20
Amenity lighting, Kaikohe-Hokianga ward	20	20
Amenity lighting, Te Hiku ward	20	20
BOI sports hub development	812	7,847
Broadwood swing bridge	103	103
Carpark Accessibility Improvements, BOI-Whangaroa ward	16	-
Cemetery land, Ōpononi	309	509
Cemetery land, Russell	515	265
Hall accessibility improvements, Kaikohe-Hokianga ward	21	21
Hall renewals, Kohukohu	-	87
Housing for Elderly, Kaikohe, fencing	-	80
Housing for Elderly Healthy Homes upgrades	1,850	3,018
Housing for Elderly, Ōmāpere	-	300
Kaikohe Hall and HQ carpark renewal	-	320
Kaitāia Airport - cross wind runway	1,030	60
Kerikeri Domain, footpath and lighting	-	600
Kerikeri sports complex, carparking improvements	-	410
Lindvart Park pavilion, Kaikohe	294	8,719
Mangonui board walk extension	3,291	4,067
Maritime - Rangitane Road widening	-	50
Maritime - Windsor Landing, road sealing extension	-	120
Maritime facilities, boat ramp parking Rangitane	2,524	2,524
Maritime facilities, minor upgrades	59	59
Maritime facilities, waterfront storm mitigation, Paihia (cancelled)	1,294	3,845
Maritime facilities, Whangaroa	866	866
Maritime recreation, District-wide	627	627
New carparking, Russell	412	412
New playground equipment - Korora Park, Kaitāia	77	77
Parks and reserves, District-wide playground shadesails	-	360
Parks and reserves, Memorial Park, Kaikohe outdoor stage	52	52
Parks and reserves, Ōmāpere erosion protection Freese Park	1,545	1,545
Parks and reserve accessibility improvements (carparks), BOI-Whangaroa ward	16	16
Parks and reserve accessibility improvements (carparks), Kaikohe-Hokianga ward	21	21
Parks and reserve accessibility improvements (carparks), Te Hiku ward	9	9
Playground shade sail, Awanui	41	41
Proposed dog park, Kerikeri	38	72
Public toilet, Ahipara	-	200
Public toilet, Memorial Park, Kaikohe	-	200
Public toilet, North Park, Kaitāia	-	178
Public toilet, Rangitane Reserve	185	205
Pukenui coastal walkway	52	700
Streetscape upgrade, Kaikohe	355	-
Taipā seawall	88	88
Te Hiku o te Ika revitalisation	1,064	3,064
Te Hiku sports hub - netball courts	-	891
Te Hiku sports hub clubroom development, Kaitāia	58	58
Tourism Infrastructure Fund - local share: BOI-Whangaroa Ward	-	606

	LTP 2022/23 \$000s	AP 2022/23 \$000s
Tourism Infrastructure Fund - local share: Kaikohe-Hokinga Ward	-	625
Tourism Infrastructure Fund - local share: Te Hiku Ward	-	145
Toilet accessibility improvements, BOI-Whangaroa ward	15	15
Toilet accessibility improvements, Kaikohe-Hokianga ward	15	15
Toilet accessibility improvements, Te Hiku ward	15	15
Town beautification, BOI-Whangaroa ward	103	259
Town beautification, Kaikohe-Hokianga ward	103	103
Town beautification, Te Hiku ward	103	103
Waipapa Landing carpark seal	247	247
Waipapa public toilets	-	100
Walkway upgrade, Ōpua - Paihia waterfront	210	210
Total new works	18,491	45,187
Renewals		
Amenity lighting, BOI-Whangaroa ward	27	27
Amenity lighting, Kaikohe-Hokianga ward	3	3
Amenity lighting, Te Hiku ward	20	20
Bins, benches, bollards, signs and tables ,Te Hiku ward	72	72
Bins, benches, bollards, signs and tables, BOI-Whangaroa ward	103	103
Bins, benches, bollards, signs and tables, Kaikohe-Hokianga ward	52	52
BOI sports hub development	-	650
Building renewals, Kāeo Old Post Office	1,262	-
Carpark renewals, Butler Rd, Kerikeri	26	-
Carpark renewals, Commercial Street, Kawakawa	277	277
Carpark renewals, Homestead Road, Kerikeri	38	38
Carpark renewals, Memorial Avenue, Kaikohe	478	-
Carpark renewals, Whangae Road, Kawakawa	37	152
Cemetery renewals, Kohukohu	6	-
Cemetery renewals, Rāwene	19	-
Hall renewals, Kohukohu	-	275
Hall renewals, Ōkaihau	-	300
Hall renewals, Ōpononi	841	141
Hall renewals, Rāwene	112	112
Hall renewals, Taipā	-	395
Housing for Elderly, carparking, Kaitāia, Puckey Avenue	23	-
Housing for Elderly, Ahipara	70	128
Housing for Elderly, Awanui	33	44
Housing for Elderly, Horeke	20	34
Housing for Elderly, Kaikohe	489	922
Housing for Elderly, Kaitāia	61	61
Housing for Elderly, Kaitāia, Oxford Street	158	311
Housing for Elderly, Kaitāia, Puckey Avenue	316	623
Housing for Elderly, Kawakawa	65	122
Housing for Elderly, Kerikeri	23	23
Housing for Elderly, Kohukohu	73	136
Housing for Elderly, Ōmāpere	-	14
Housing for Elderly, Ōpononi	14	124
Housing for Elderly, Rāwene	188	205
Housing for Elderly, Waima	83	160
Kāeo playground carpark	2	-

	LTP 2022/23 \$000s	AP 2022/23 \$000s
Kaikohe Hall and HQ carpark renewal	-	43
Kaitāia Airport - cross wind runway	133	419
Kerikeri Squash Club relocation	-	539
Maritime Facilities, Hokianga Harbour programme	22	22
Maritime renewals, Kerikeri	67	131
Maritime renewals, Mangonui	5	505
Maritime renewals, Paihia	10	10
Maritime renewals, Russell	2	2
Maritime renewals, Whangaroa	614	614
Parks and reserves renewals, Cable Bay	16	-
Parks and reserves renewals, Kaikohe	274	61
Parks and reserves renewals, Kaikohe-Hokianga	106	-
Parks and reserves renewals, Kerikeri	1,151	-
Parks and reserves renewals, Paihia	45	5
Parks and reserves renewals, Russell	44	-
Parks and reserves renewals, Te Hiku	86	-
Parks and reserves renewals, Whangaroa	21	-
Parks and reserves, Freese Park - playground base	-	50
Parks and reserves, minor renewals, BOI-Whangaroa ward	215	-
Public toilet Renewals, Opito Bay	-	193
Public toilet, Horeke	93	93
Te Haumi Beach seawall and carpark renewals	-	470
Te Hiku o te Ika revitalisation	69	69
Walkway, Charlie's Rock reinstatement	-	60
Total renewals	7,962	8,810
Total capital works for District Facilities	26,453	53,997

Wāhanga āwhina tangata • Customer Services

New works (levels of service)

Civil defence tsunami sirens	412	412
Kaikohe new library and civic centre	4,720	2,500
Library eBooks	36	36
Library eResources	33	33

Total new works	5,201	2,981
------------------------	--------------	--------------

Renewals

Civil defence renewals	-	38
Information centre renewals, Kaitāia	16	16
Information centre renewals, Ōpononi	20	20
Library eBooks	41	41
Library technology	3	3
Scheduled library renewals, District-wide	277	277
Scheduled renewals, Kāeo library	12	12
Scheduled renewals, Kaikohe library	8	-

Total renewals	377	407
-----------------------	------------	------------

Total capital works for Customer Services	5,578	3,388
--	--------------	--------------

	LTP 2022/23 \$000s	AP 2022/23 \$000s
Whakahaere Taiao • Environmental Management		
New works (levels of service)		
Southern animal shelter	-	1,100
Total new works	-	1,100
Total capital works for Environmental Management	-	1,100
Mana kāwanatanga • Governance and Strategic Administration		
New works (levels of service)		
Digital information workflows	469	203
Digital spatial information	654	742
Digital strategy Nothing But Net	381	506
Fit for purpose IT programme	572	191
Total new works	2,075	1,641
Renewals		
Aerial photography	-	86
Building remediation, Kaitāia	-	1,000
EDRMS renewals	114	114
GIS renewals	211	211
Office equipment renewals	81	81
Other scheduled renewals	285	285
Peripheral renewals	8	8
Pool vehicles	494	494
Server renewals	685	685
Telephony software renewals	132	132
Video conferencing renewals	54	54
Total renewals	2,065	3,151
Total capital works for Governance and Strategic Administration	4,140	4,792
Total capital works programme 2022/23	96,803	129,953

Prospective funding impact statements

Summary prospective funding impact statement Whole of Council

LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
60,974	General rates, uniform annual general charges, rates penalties	63,290	62,669
33,772	Targeted rates	36,195	37,233
14,485	Subsidies and grants for operating purposes	15,840	15,885
17,403	Fees and charges	17,542	19,807
256	Internal charges and overheads recovered	113	230
2,063	Local authority fuel tax, fines, infringement fees, and other receipts	2,416	3,063
128,953	Total operating funding	135,397	138,887
Applications of operating funding			
102,721	Payments to staff and suppliers	105,707	112,870
2,282	Finance costs	2,718	2,688
-	- Internal charges and overheads applied	-	-
-	- Other operating funding applications	-	-
105,004	Total applications of operating funds	108,425	115,559
23,949	Surplus (deficit) of operating funding	26,971	23,328
Sources of capital funding			
58,012	Subsidies and grants for capital expenditure	20,827	35,054
-	- Development, financial and other contributions	-	-
54,333	Increase (decrease) in debt	39,675	61,270
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
112,346	Total sources of capital funding	60,502	96,324
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
111,703	- to improve the level of service	65,967	91,948
28,830	- to replace existing assets	30,836	38,006
(4,238)	Increase (decrease) in reserves	(9,330)	(10,302)
-	- Increase (decrease) in investments	-	-
136,295	Total applications of capital funding	87,473	119,652
(23,949)	Surplus (deficit) of capital funding	(26,971)	(23,328)
-	Funding balance	-	-



Ngā rori me ngā ara hiko Roading and Footpaths

LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
12,144	General rates, uniform annual general charges, rates penalties	13,202	13,227
4,871	Targeted rates	5,003	5,720
14,445	Subsidies and grants for operating purposes	15,800	15,800
661	Fees, charges, and targeted rates for water supply	661	661
27	Internal charges and overheads recovered	27	133
600	Local authority fuel tax, fines, infringement fees and other receipts	600	600
32,748	Total operating funding	35,294	36,141
Applications of operating funding			
26,934	Payments to staff and suppliers	28,785	28,946
620	Finance costs	657	811
(1,904)	Internal charges and overheads applied	(1,823)	(1,944)
-	Other operating funding applications	-	-
25,651	Total applications of operating funds	27,619	27,812
7,097	Surplus (deficit) of operating funding	7,675	8,329
Sources of capital funding			
29,097	Subsidies and grants for capital expenditure	18,113	23,619
-	Development, financial and other contributions	-	-
8,298	Increase (decrease) in debt	9,412	6,798
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
37,395	Total sources of capital funding	27,525	30,417
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
30,810	- to improve the level of service	20,936	20,712
12,466	- to replace existing assets	13,163	17,193
1,216	Increase (decrease) in reserves	1,101	841
-	Increase (decrease) in investments	-	-
44,492	Total applications of capital funding	35,200	38,746
(7,097)	Surplus (deficit) of capital funding	(7,675)	(8,329)
-	Funding balance	-	-

Ngā wai tuku Water Supply



LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
225	General rates, uniform annual general charges, rates penalties	225	225
2,988	Targeted rates	3,229	3,510
	- Subsidies and grants for operating purposes	-	-
6,945	Fees, charges, and targeted rates for water supply	6,945	7,994
	- Internal charges and overheads recovered	-	-
	- Local authority fuel tax, fines, infringement fees and other receipts	-	-
10,158	Total operating funding	10,399	11,728
Applications of operating funding			
6,126	Payments to staff and suppliers	5,996	6,821
319	Finance costs	404	637
1,528	Internal charges and overheads applied	1,588	1,713
	- Other operating funding applications	-	-
7,973	Total applications of operating funds	7,988	9,171
2,185	Surplus (deficit) of operating funding	2,411	2,557
Sources of capital funding			
	- Subsidies and grants for capital expenditure	-	-
	- Development, financial and other contributions	-	-
9,374	Increase (decrease) in debt	2,724	4,554
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
9,374	Total sources of capital funding	2,724	4,554
Applications of capital funding			
Capital expenditure			
	- to meet additional demand	-	-
10,387	- to improve the level of service	4,729	6,061
1,186	- to replace existing assets	1,328	2,019
(15)	Increase (decrease) in reserves	(922)	(968)
	- Increase (decrease) in investments	-	-
11,559	Total applications of capital funding	5,135	7,112
(2,185)	Surplus (deficit) of capital funding	(2,411)	(2,557)
	- Funding balance	-	-

Wai pakopako Wastewater



LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
141	General rates, uniform annual general charges, rates penalties	304	230
13,797	Targeted rates	14,373	14,682
	- Subsidies and grants for operating purposes	-	-
301	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	-	-
14,238	Total operating funding	14,978	15,167
Applications of operating funding			
7,263	Payments to staff and suppliers	7,524	9,200
909	Finance costs	809	1,032
1,845	Internal charges and overheads applied	1,926	1,995
	- Other operating funding applications	-	-
10,017	Total applications of operating funds	10,260	12,227
4,221	Surplus (deficit) of operating funding	4,718	2,940
Sources of capital funding			
	- Subsidies and grants for capital expenditure	-	-
	- Development, financial and other contributions	-	-
6,913	Increase (decrease) in debt	9,333	8,323
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
6,913	Total sources of capital funding	9,333	8,323
Applications of capital funding			
Capital expenditure			
	- to meet additional demand	-	-
8,508	- to improve the level of service	13,122	9,570
4,538	- to replace existing assets	3,531	4,811
(1,912)	Increase (decrease) in reserves	(2,601)	(3,118)
	- Increase (decrease) in investments	-	-
11,134	Total applications of capital funding	14,051	11,263
(4,221)	Surplus (deficit) of capital funding	(4,718)	(2,940)
	- Funding balance	-	-

Wai āwhā Stormwater



LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
4,170	General rates, uniform annual general charges, rates penalties	4,190	4,339
1,916	Targeted rates	2,051	2,021
	- 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	-	-
6,086	Total operating funding	6,241	6,361
Applications of operating funding			
3,259	Payments to staff and suppliers	3,245	3,247
123	Finance costs	147	137
1,714	Internal charges and overheads applied	1,787	1,862
	- Other operating funding applications	-	-
5,095	Total applications of operating funds	5,179	5,245
991	Surplus (deficit) of operating funding	1,062	1,115
Sources of capital funding			
	- Subsidies and grants for capital expenditure	-	-
	- Development, financial and other contributions	-	-
2,586	Increase (decrease) in debt	762	3,414
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
2,586	Total sources of capital funding	762	3,414
Applications of capital funding			
Capital expenditure			
	- to meet additional demand	-	-
3,157	- to improve the level of service	1,442	3,635
515	- to replace existing assets	1,373	1,544
(95)	Increase (decrease) in reserves	(990)	(650)
	- Increase (decrease) in investments	-	-
3,577	Total applications of capital funding	1,824	4,529
(991)	Surplus (deficit) of capital funding	(1,062)	(1,115)
	- Funding balance	-	-

Mana Whakahaere Para Solid Waste Management



LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
3,663	General rates, uniform annual general charges, rates penalties	3,966	3,790
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
1,200	Fees, charges, and targeted rates for water supply	1,193	1,158
-	- Internal charges and overheads recovered	-	-
220	Local authority fuel tax, fines, infringement fees and other receipts	220	885
5,082	Total operating funding	5,379	5,833
Applications of operating funding			
4,348	Payments to staff and suppliers	4,567	5,083
40	Finance costs	38	51
683	Internal charges and overheads applied	713	672
-	- Other operating funding applications	-	-
5,072	Total applications of operating funds	5,318	5,806
11	Surplus (deficit) of operating funding	61	27
Sources of capital funding			
58	Subsidies and grants for capital expenditure	-	132
-	- Development, financial and other contributions	-	-
314	Increase (decrease) in debt	93	636
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
371	Total sources of capital funding	93	768
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
671	- to improve the level of service	383	1,060
96	- to replace existing assets	627	73
(385)	Increase (decrease) in reserves	(856)	(338)
-	- Increase (decrease) in investments	-	-
382	Total applications of capital funding	154	795
(11)	Surplus (deficit) of capital funding	(61)	(27)
-	Funding balance	-	-

Ngā whakaurunga o te rohe District Facilities



LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
3,643	General rates, uniform annual general charges, rates penalties	4,708	4,637
10,200	Targeted rates	11,539	11,299
	- Subsidies and grants for operating purposes	-	-
1,293	Fees, charges, and targeted rates for water supply	1,297	1,361
11	Internal charges and overheads recovered	11	12
105	Local authority fuel tax, fines, infringement fees and other receipts	105	105
15,251	Total operating funding	17,660	17,413
Applications of operating funding			
9,062	Payments to staff and suppliers	9,224	10,284
449	Finance costs	772	744
2,890	Internal charges and overheads applied	3,050	2,764
	- Other operating funding applications	-	-
12,401	Total applications of operating funds	13,046	13,792
2,850	Surplus (deficit) of operating funding	4,614	3,621
Sources of capital funding			
28,858	Subsidies and grants for capital expenditure	2,714	11,302
	- Development, financial and other contributions	-	-
24,872	Increase (decrease) in debt	14,008	32,023
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
53,730	Total sources of capital funding	16,722	43,326
Applications of capital funding			
Capital expenditure			
	- to meet additional demand	-	-
55,099	- to improve the level of service	20,762	45,187
7,717	- to replace existing assets	8,374	8,810
(6,236)	Increase (decrease) in reserves	(7,800)	(7,050)
	- Increase (decrease) in investments	-	-
56,580	Total applications of capital funding	21,336	46,947
(2,850)	Surplus (deficit) of capital funding	(4,614)	(3,621)
	- Funding balance	-	-

Wāhanga āwhina tangata Customer Services



LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
10,223	General rates, uniform annual general charges, rates penalties	10,520	10,205
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
412	Fees, charges, and targeted rates for water supply	413	423
147	Internal charges and overheads recovered	3	3
18	Local authority fuel tax, fines, infringement fees and other receipts	18	-
10,800	Total operating funding	10,955	10,632
Applications of operating funding			
5,713	Payments to staff and suppliers	5,553	5,563
129	Finance costs	107	148
3,437	Internal charges and overheads applied	3,711	3,517
-	- Other operating funding applications	-	-
9,279	Total applications of operating funds	9,371	9,228
1,520	Surplus (deficit) of operating funding	1,585	1,405
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
66	Increase (decrease) in debt	1,894	2,327
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
66	Total sources of capital funding	1,894	2,327
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
657	- to improve the level of service	2,518	2,981
337	- to replace existing assets	377	407
593	Increase (decrease) in reserves	584	344
-	- Increase (decrease) in investments	-	-
1,586	Total applications of capital funding	3,479	3,732
(1,520)	Surplus (deficit) of capital funding	(1,585)	(1,405)
-	Funding balance	-	-

Whakahaere Taiao Environmental Management



LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
9,101	General rates, uniform annual general charges, rates penalties	9,108	9,364
-	- Targeted rates	-	-
-	- Subsidies and grants for operating purposes	-	-
5,646	Fees, charges, and targeted rates for water supply	5,787	6,905
7	Internal charges and overheads recovered	7	17
96	Local authority fuel tax, fines, infringement fees and other receipts	98	98
14,849	Total operating funding	15,000	16,384
Applications of operating funding			
10,198	Payments to staff and suppliers	9,944	11,059
52	Finance costs	57	70
4,302	Internal charges and overheads applied	4,662	4,831
-	- Other operating funding applications	-	-
14,551	Total applications of operating funds	14,662	15,959
298	Surplus (deficit) of operating funding	337	425
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
818	Increase (decrease) in debt	(183)	941
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
818	Total sources of capital funding	(183)	941
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
953	- to improve the level of service	-	1,100
28	- to replace existing assets	-	-
135	Increase (decrease) in reserves	154	266
-	- Increase (decrease) in investments	-	-
1,116	Total applications of capital funding	154	1,366
(298)	Surplus (deficit) of capital funding	(337)	(425)
-	Funding balance	-	-

Rautaki me ngā kaupapa here Strategic Planning and Policy



LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
8,996	General rates, uniform annual general charges, rates penalties	9,145	9,905
-	- 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
9,071	Total operating funding	9,220	9,980
Applications of operating funding			
7,372	Payments to staff and suppliers	7,328	7,771
6	Finance costs	4	2
1,658	Internal charges and overheads applied	1,797	2,180
-	- Other operating funding applications	-	-
9,036	Total applications of operating funds	9,184	9,954
35	Surplus (deficit) of operating funding	36	26
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
(23)	Increase (decrease) in debt	(23)	(21)
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
(23)	Total sources of capital funding	(23)	(21)
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
-	- to replace existing assets	-	-
12	Increase (decrease) in reserves	13	6
-	- Increase (decrease) in investments	-	-
12	Total applications of capital funding	13	6
(35)	Surplus (deficit) of capital funding	(36)	(26)
-	Funding balance	-	-



Mana kāwanatanga Governance and Strategic Administration

LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Sources of operational funding			
8,670	General rates, uniform annual general charges, rates penalties	7,921	6,748
-	- Targeted rates	-	-
40	Subsidies and grants for operating purposes	40	85
945	Fees, charges, and targeted rates for water supply	945	1,049
64	Internal charges and overheads recovered	65	65
950	Local authority fuel tax, fines, infringement fees and other receipts	1,300	1,300
10,669	Total operating funding	10,271	9,247
Applications of operating funding			
22,445	Payments to staff and suppliers	23,487	24,898
(364)	Finance costs	(278)	(944)
(16,153)	Internal charges and overheads applied	(17,411)	(17,590)
-	- Other operating funding applications	-	-
5,929	Total applications of operating funds	5,799	6,364
4,740	Surplus (deficit) of operating funding	4,472	2,883
Sources of capital funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development, financial and other contributions	-	-
1,116	Increase (decrease) in debt	1,654	2,274
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
1,116	Total sources of capital funding	1,654	2,274
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
1,460	- to improve the level of service	2,075	1,641
1,947	- to replace existing assets	2,065	3,151
2,450	Increase (decrease) in reserves	1,986	365
-	- Increase (decrease) in investments	-	-
5,856	Total applications of capital funding	6,126	5,157
(4,740)	Surplus (deficit) of capital funding	(4,472)	(2,883)
-	Funding balance	-	-

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. Develop the Park stage one 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 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	2022/23	2023/24	2024/25
Financial "Achieve sustainable commercial returns"	Create value for ratepayers by increasing shareholder funds	Grow shareholder funds by \$5 million	Grow shareholder funds by \$10 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 > \$500,000	Operating profit > \$1.0 million	Operating profit > \$2.0 million
	Return profit to FNDC by way of dividend, in line with dividend policy	Dividend payable > \$250,000	Dividend payable > \$500,000	Dividend payable > \$1.0 million
	Regular risk assessments undertaken and reported to FNDC, identifying key organisational risks and mitigants	6 monthly report submitted	6 monthly report submitted	6 monthly report submitted
	Comply with banking covenants	To achieve	To achieve	To achieve
People "Be a good employer"	To make safety our priority to ensure health, safety and wellbeing of all employees and contractors in the Group	Establish key metrics and implement quarterly reporting to FNDC	Health and Safety improvement plan in place, and being actioned	Health and Safety improvement plan in place, and being actioned
	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	Board self-evaluation and report to FNDC	External Board effectiveness review	Board self-evaluation and report to FNDC
Sustainability "Undertake sustainable investment and management for the benefit of future generations"	Commit to tangible action to measure climate impact and target reductions based on best practice	Prepare a sustainability Roadmap identifying ways to minimise climate impact	Baseline measures to quantify and measure climate impact	Baseline measures reported, with climate impact improvement plan in place
	Ngawha Innovation & Enterprise Park to achieve best practice environmental standards	Greenstar Rating achieved	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

Strategic focus	Objectives	2022/23	2023/24	2024/25
Community "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	Significance and Engagement Policy in place	Stakeholder perceptions survey	Stakeholder perceptions survey
	Ngawha Innovation & Enterprise Park developed to grow economic and employment opportunities in the Far North	Open Stage 1	5 businesses based at the Park	8 businesses based at the Park
	Encourage positive and meaningful relationships with Māori by supporting project delivery or building long-term relationships if suitable opportunities or commercial ventures arise	2 + projects / relationships	3 + projects / relationships	5 + projects / relationships
	Identify opportunities to deliver social housing to meet local needs in partnership with Community Housing Providers (CHP's)	Analysis of 2 social housing opportunities	Deliver 50 housing units	Deliver 75 housing units
	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 Ltd, established in July 2012, is the region's economic development agency and regional tourism organisation.

Policies and objectives

Prior to 1 July 2021, Northland Inc Ltd was 100% owned by Northland Regional Council. Following public consultation as part of our Long Term Plan 2021-31 consultation processes, the Far North District Council (FNDC) along with Northland Regional Council (NRC) and Kaipara District Council (KDC) have agreed to become joint owners of Northland Inc. Ltd effective 1 July 2021. Each council holds an equal shareholding in Northland Inc. Limited. A Joint Committee has been established to co-ordinate the responsibilities, duties, and powers of the councils as shareholders in Northland Inc Ltd. Furthermore, FNDC has committed to an annual level of funding for economic development in our Long Term Plans 2021-31 which will be transferred into, and subsequently allocated from, Northland Regional Council's Investment and Growth Reserve.

Northland Inc. Ltd is provided with a base-level of operational funding from the Investment and Growth Reserve. It is project-funded through other public and private agencies, with Central Government being the next largest contributor. The organisation has a governance board of professional directors, each appointed on a fixed-term basis by the Joint Committee. Operational activity is led by a Chief Executive Officer.

The six objectives (pou) of Northland Inc. Ltd are as follows:

- Pou tahi: Māori economic development
- Pou rua: Environmental sustainability
- Pou toru: Regional investment
- Pou whā: Destination management and marketing
- Pou rima: Profile and advocacy of Economic Development
- Pou ono: Organisational culture

Nature and scope of activities

The nature and scope of activities of Northland Inc Ltd. are described below. The māori economic development, environmental sustainability and organisational culture pou are embedded across the three work programmes:

Regional Investment: Grow investment and business support services such that regional economic activity improves consistently year on year. Following assessment and review Northland Inc will prioritise activities and ideas, with a view to applying their resources to engage in focused impactful projects reflecting the organisational capacity at this time.

Destination Management: To lead the implementation of a regional Destination Management Plan in partnership with relevant stakeholders, industry, iwi and hapū. Through a programme of investment and development, Northland Inc will deliver destination management and marketing activity to position Northland within target markets as a desirable place to visit and support a visitor economy that values shared benefit across the region, environmental sustainability, heritage and culture.

Profile and advocacy of Economic Development:

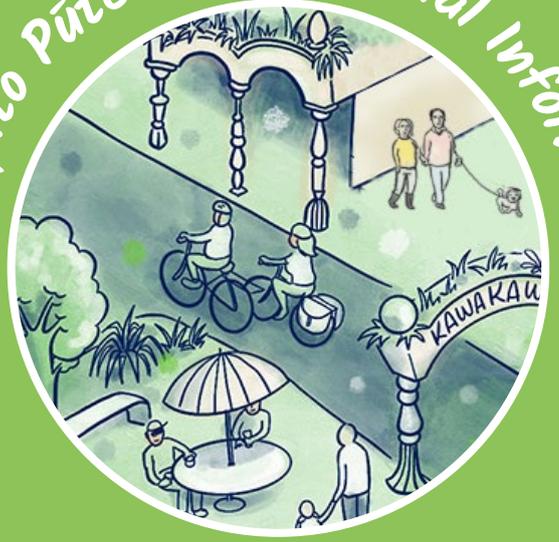
To develop and improve the profile of economic development and Northland Inc to ensure that Te Tai Tokerau Northland understands and values the efforts of Northland Inc to improve the economic well-being of the region, to support strong communities and environmental sustainability.

Work Programme	Activities
Regional investment	<ul style="list-style-type: none"> Actively supporting and facilitating investment in strategic sectors (as defined in business plan) in the Tai Tokerau Northland economy Leveraging the Investment and Growth Reserve to increase investment into the Tai Tokerau Northland economy Supporting and facilitating the development of new and enabling infrastructure such as UFB, roads, rail and water Deliver the Ngāwhā Innovation and Enterprise Centre Delivering business advice effectively across the region to support innovation, capacity and capability development through incubation services and the Regional Business Partnership; New Zealand Trade & Enterprise, Callaghan Innovation and Business Mentors New Zealand Developing clusters, business networks or associations to take advantage of market development opportunities that leverage Tai Tokerau Northland's key sectors and comparative advantages Building and sharing specialist knowledge through a business events programme and provide opportunities to access a range of capital support mechanisms for Tai Tokerau Northland businesses Engage and partner with iwi, hapū, marae and the Māori community, central government agencies and other entities supporting Māori Economic Development to advance their aspirations in economic development and enable investment, business growth and completion of economic development projects
Advocacy and profile for Tai Tokerau economic development	<ul style="list-style-type: none"> Leading the development of a long-term Economic Development Strategy for Te Tai Tokerau Provide economic development intelligence and insights Assist with project management and delivery of economic response activities (including PGF funded projects) Maintain a delivery structure for the region (Action Plan) Work with, advocate for and support Māori businesses, trusts and entities with their aspirations for growth Delivering a promotional programme to encourage investment and market development of Tai Tokerau Northland's strategic growth sectors Assessing the environmental aspirations of businesses and projects
Destination management and marketing	<ul style="list-style-type: none"> Implement the Destination Management Plan Facilitate the regions access to the Regional Event Fund Identifying, and where appropriate, assisting with the development of infrastructure, products, services and sub-regional destinations aiding the sector to respond to the industry changes imposed by COVID-19 and to coordinate the recovery effort Improving regional dispersal, length of stay, expenditure and the appeal of off-peak travel particularly through leverage of the Twin Coast Discovery programme as a region wide development framework for tourism Co-ordinate, and where appropriate, lead the implementation of an Annual Tactical Marketing Plan for destination marketing, in alignment with the direction of national tourism organisations (including potential travel bubbles) and in partnership with the Tai Tokerau Northland tourism sector

Key performance measures

Objective	How we will measure	2022/23	2023/24	2024/25
Māori economic development	Number of engagements or established relationships with iwi/hapū groups and other Māori organisations, e.g. marae, land trusts, etc. that have led to a positive outcome	15	20	25
	Proportion of Māori organisations that are satisfied with Northland Inc support	>50%	>50%	>50%
Environmental sustainability	Number of workshops / events that help promote or support environmental sustainability values and culture in Te Tai Tokerau	5	6	7
	Proportion of businesses / projects that Northland Inc are supporting that have identified their environmental aspirations and complied with governmental regulations	90%	100%	100%
	Change in carbon footprint of Northland Inc	5% Net reduction in footprint	10% Net reduction in footprint	10% Net reduction in footprint
Regional investment	Number of unique businesses assisted (reporting by TA and industry)	240	250	250
	Proportion of those businesses assisted that are Māori (by TA and industry)	30%	40%	50%
	Number of inward delegations hosted	3	3	3
	Client satisfaction with businesses assistance provided by Northland Inc as measured by Net Promotor Score	NPS >50	NPS >50	NPS >50
	Value of grant funding and investment facilitated for Māori businesses	\$120k	\$130k	\$140k
	Number of high impact projects that are implemented (reporting by regional strategic sectors)	4	4	4
Destination management and marketing	Number of destination promotion campaign initiatives to generate national exposure to the region (reporting will include number of businesses that are engaged in the campaign)	1 campaign per year	1 campaign per year	1 campaign per year
	Number of workshops / events to promote product development and position Te Tai Tokerau as a green tourism destination	4	5	6
Profile and advocacy of economic development	Number of regional economic development updates or reports released	6	6	6
	Number of media features that profile the region	24	24	24
	Number of media activity that references Northland Inc	52	52	52

Taipitopito Pūtea • Financial Information



Annual Plan disclosure statement for year ending 30 June 2023

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	81.16%	Yes
Increase	Increase will not exceed LGCI +3.5% which equals 6.4% for this year	5.44%	Yes
Debt affordability benchmarks	Debt to not exceed 175% of revenue excluding capital income	70.5%	Yes
Balanced budget benchmark	100%	111.09%	Yes
Essential services benchmark	100%	207.86%	Yes
Debt servicing benchmark	10%	1.55%	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 2022/23. 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 2022/23. 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 2022/23. 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 2023

LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Revenue			
56,823	Rates - general	59,087	58,466
2,988	Rates - targeted water	3,229	3,510
30,784	Rates - targeted excluding water	32,966	33,723
2,063	Rates - penalties	2,063	2,063
17,518	Fines, fees and charges	17,660	19,907
14,445	Subsidies operational	15,800	15,800
58,012	Subsidies capital	20,827	35,054
-	Other contributions	-	-
2,244	Other income	2,451	3,278
184,878	Total comprehensive revenue	154,084	171,801
Expenses			
32,305	Personnel costs	32,920	36,121
37,569	Depreciation and amortisation expense	42,512	41,017
2,282	Finance costs	2,718	2,688
68,329	Other expenses	70,648	74,615
140,486	Total operating expenses	148,797	154,442
44,392	Net operating surplus / (deficit)	5,287	17,359
Other comprehensive revenue and expenses			
Surplus / (deficit) attributable to:			
44,392	Far North District Council	5,287	17,359
Items that will not be reclassified to surplus			
81,895	Gains / (loss) on asset revaluations	66,562	72,508
81,895	Total other comprehensive revenue and expense	66,562	72,508
126,287	Total comprehensive revenue	71,849	89,867

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 2023

LTP 2021/22 \$000s	Revised 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
2,016,641	2,102,794	Opening balance	2,142,927	2,233,046
126,287	130,253	Total comprehensive income	71,849	89,868
2,142,927	2,233,046	Closing balance	2,214,777	2,322,915

**Prospective statement of financial position
as at 30 June 2023**

LTP 2021/22 \$000s	Revised 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Public equity				
626,854	675,407	Other reserves	693,416	765,525
9,045	12,433	Restricted reserves	9,632	14,127
1,507,028	1,545,206	Retained earnings	1,511,729	1,543,263
2,142,927	2,233,046	Total public equity	2,214,777	2,322,915
Current assets				
36,801	60,036	Cash and cash equivalents	34,928	44,082
42,711	38,650	Trade and other receivables	43,950	40,042
-	-	Other financial assets	-	-
130	143	Inventories	130	143
79,642	98,830	Total current assets	79,008	84,267
Non-current assets				
823	1,481	Other financial assets	823	1,481
715	561	Forestry	722	566
11,575	10,545	Intangible assets	11,989	11,591
18,000	18,000	Investments in subsidiaries	18,000	18,000
-	-	Derivative financial instruments	-	-
2,218,745	2,252,939	Property, plant and equipment	2,326,211	2,416,941
2,249,858	2,283,526	Total non-current assets	2,357,745	2,448,579
2,329,500	2,382,356	Total assets	2,436,753	2,532,845
Current liabilities				
24,624	34,122	Trade and other payables	25,338	35,351
26,000	6,000	Borrowings	-	26,000
11	11	Provisions	40	11
-	-	Financial guarantee liabilities	-	-
-	-	Derivative financial instruments	-	-
2,479	2,762	Employee benefits	2,551	2,862
53,114	42,895	Total current liabilities	27,929	64,223
26,528	55,935	Working capital	51,079	20,044
Non-current liabilities				
132,811	105,556	Borrowings	193,763	145,326
-	-	Trade and other payables	-	-
322	-	Derivative financial instruments	-	-
-	-	Employee benefits	-	-
325	391	Provisions	285	381
133,458	105,947	Non-current liabilities	194,048	145,707
186,572	148,843	Total liabilities	221,977	209,930
2,142,928	2,233,513	Net assets	2,214,775	2,322,915

**Prospective statement of cash flows
for the year ending 30 June 2023**

LTP 2021/22 \$000s		LTP 2022/23 \$000s	AP 2022/23 \$000s
Operating activities			
Cash was provided from:			
101,416	Rates	106,155	107,621
83,009	Other income	47,424	47,254
1,055	Interest and dividends	1,405	1,405
185,480		154,984	156,280
Cash was applied to:			
101,975	Supply of goods, services and employees	105,206	112,854
2,282	Interest paid	2,718	2,688
53	Fringe benefit tax paid	55	55
104,311		107,979	115,598
81,170	Net cash inflows / (outflows) from operating activities	47,006	40,683
Financing activities			
Cash was provided from:			
83,037	Borrowing	60,833	84,819
83,037		60,833	84,819
Cash was applied to:			
9,971	Borrowing	12,908	11,037
9,971		12,908	11,037
73,066	Net cash inflows / (outflows) from financing activities	47,925	73,782
Investing activities			
Cash was provided from:			
Cash was applied to:			
140,533	Purchase and development of property, plant and equipment	96,803	129,953
-	Investment in subsidiary	-	-
140,533		96,803	129,953
(140,533)	Net cash inflows / (outflows) from investing activities	(96,803)	(129,953)
13,703	Net increase / (decrease) in cash flows	(1,873)	(15,489)
Net cash position			
23,097	Cash and cash equivalents opening balance 1 July 2022	36,801	59,571
36,801	Less cash and cash equivalents closing balance 30 June 2023	34,928	44,082
13,703	Cash movements for the year	(1,873)	(15,489)

Reserve balances

	LTP 2022/23 \$000s	AP 2022/23 \$000s
Revaluation reserves		
Opening balance	624,495	623,871
Appropriations	66,562	139,050
Closing balance	691,057	762,921
Fair value through equity reserve		
Opening balance	49	37
Closing balance	49	37
Capital reserve		
Opening balance	2,697	2,697
Closing balance	2,697	2,697
Cash flow hedge reserve		
Opening balance	(387)	(130)
Closing balance	(387)	(130)
General separate fund		
Opening balance	4,910	2,512
Appropriations	587	1,694
Withdrawals	-	-
Closing balance	5,497	4,206
Special fund		
Opening balance	4,859	4,885
Appropriations	-	-
Withdrawals	-	-
Closing balance	4,859	4,885
Amenity development fund		
Opening balance	238	312
Appropriations	-	-
Withdrawals	-	-
Closing balance	238	312
Community services fund		
Opening balance	(962)	4,724
Appropriations	-	-
Withdrawals	-	-
Closing balance	(962)	4,724

	LTP 2022/23 \$000s	AP 2022/23 \$000s
Development contributions		
Opening balance	(16,934)	(17,663)
Appropriations	-	-
Withdrawals	-	-
Closing balance	(16,934)	(17,663)
Open spaces development contributions		
Opening balance	(3,721)	(4,078)
Appropriations	-	-
Withdrawals	-	-
Closing balance	(3,721)	(4,078)
Depreciation reserve		
Opening balance	57,349	31,225
Appropriations	42,512	41,017
Withdrawals	(55,593)	(56,901)
Closing balance	44,268	15,341
Retained earnings		
Opening balance	1,467,928	1,462,263
Retained earnings generated	17,782	85,124
Retained earning generated Opex	-	-
Withdrawals	-	-
Closing balance	1,485,710	1,547,387
Emergency event reserve		
Opening balance	3,196	807
Appropriations	-	1,636
Withdrawals	-	(217)
Closing balance	3,196	2,226
Mineral survey reserve		
Opening balance	50	50
Appropriations	-	-
Withdrawals	-	-
Closing balance	50	50
Property disposal reserve		
Opening balance	169	-
Appropriations	-	-
Withdrawals	-	-
Closing balance	169	-

Funding impact statement - rates

Rates for 2022/23

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 2022/23 rating year. The second part outlines the rates for the 2022/23 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 2022/23 year is 17%. (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)

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

The roading rate differentials are:

Roading rate differential categories

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

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

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

Ward rate

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

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

Ward rate differential categories

Differential	Basis	Description
Te Hiku ward	31.8%	All rateable rating units within the Te Hiku ward
Bay of Islands-Whangaroa ward	45.5%	All rateable rating units within the Bay of Islands-Whangaroa ward
Kaikohe-Hokianga ward	22.7%	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 rating area map 4. (Local Government (Rating) Act 2002 Sections 16 and 17 Schedule 2 Clauses 1 and 6 and Schedule 3 Clause 7)

Paihia central business district development rate differential categories

Differential	Basis	Description
General	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	Whatuwhiwhi

Sewerage capital rate differential categories

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

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

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

Kaikohe	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 ³

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 rate 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)

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

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 2022/23

Set out in the following tables are the indicative rates for the 2022/23 rating years. For comparison purposes the rates for the 2021/22 rating year are also shown. Please note all rates include GST.

Rate	Basis of Assessment	Differential Matter*	Rates 2022/23		Rates 2021/22
			Rate (GST Inc)	Total Rate	Rate (GST Inc)
General rates					
Uniform Annual General Charge	Per SUIP ¹	-	\$450.00	\$16,868,700	\$450.00
General differential	Per \$ of land value	1	\$0.0047720	\$46,528,620	\$0.0046648
Commercial differential	Per \$ of land value	1	\$0.0131230	\$6,317,643	\$0.0128282
Targeted ward services rate					
BOI - Whangaroa ward differential	Per SUIP	6	\$367.00	\$6,371,304	\$327.60
Te Hiku ward differential	Per SUIP	6	\$353.30	\$4,454,053	\$288.40
Kaikohe - Hokianga ward differential	Per SUIP	6	\$422.00	\$3,172,807	\$373.90

Rate	Basis of Assessment	Differential Matter*	Rates 2022/23		Rates 2021/22
			Rate (GST Inc)	Total Rate	Rate (GST Inc)
Targeted roading rates					
Uniform roading rate	Per SUIP	-	\$100.00	\$3,748,600	\$100.00
Roading differential rate					
Residential	Per \$ of land value	1	\$0.0001136	\$476,841	\$0.0001041
Lifestyle	Per \$ of land value	1	\$0.0001223	\$328,856	\$0.0001130
Farming general	Per \$ of land value	1	\$0.0001376	\$263,085	\$0.0001243
Horticulture	Per \$ of land value	1	\$0.0000846	\$16,443	\$0.0000776
Dairy	Per \$ of land value	1	\$0.0001997	\$115,100	\$0.0001803
Forestry	Per \$ of land value	1	\$0.0021526	\$213,756	\$0.0019579
Commercial	Per \$ of land value	1	\$0.0002913	\$115,100	\$0.0002810
Industrial	Per \$ of land value	1	\$0.0003762	\$32,886	\$0.0003402
Mining / quarry	Per \$ of land value	1	\$0.0098430	\$65,771	\$0.0087814
Other	Per \$ of land value	1	\$0.0002238	\$16,443	\$0.0001935
Stormwater targeted rates					
Stormwater targeted rate	Per \$ of Capital Value	1	\$0.0003001	\$2,187,303	\$0.0002787
Targeted development rates					
Paihia CBD development rate					
General differential	Per SUIP	1	\$18.00	\$37,845	\$18.00
Commercial differential	Per SUIP	1	\$56.00	\$18,760	\$56.00
Kaitiāia BID rate	Per \$ of land value	-	\$0.0012843	\$57,500	\$0.0013551
BOI Recreation Centre rate					
Uniform targeted rate	Per SUIP	-	\$5.00	\$23,710	\$5.00
Private roading rates					
Hupara Road sealing					
Uniform rate	Per SUIP	-	\$661.73	\$28,454	\$661.73
Sewerage targeted rates					
Sewerage capital rates					
Ahipara					
Ahipara connected	Per SUIP	5	\$266.20	\$146,942	\$269.73
Ahipara availability	Per rating unit	5	\$266.20	\$30,081	\$269.73
Ahipara additional pans	Per Sub Pan ²	5	\$159.72	\$9,104	\$161.84
East coast					
East coast connected	Per SUIP	5	\$230.78	\$360,248	\$244.41
East coast availability	Per rating unit	5	\$230.78	\$88,389	\$244.41
East coast additional pans	Per Sub Pan	5	\$138.47	\$19,663	\$146.65
Hihi					
Hihi connected	Per SUIP	5	\$509.89	\$81,073	\$467.74
Hihi availability	Per rating unit	5	\$509.89	\$13,257	\$467.74
Hihi additional pans	Per Sub Pan	5	\$305.93	\$2,142	\$280.64
Kāeo					
Kāeo connected	Per SUIP	5	\$588.30	\$101,188	\$587.14
Kāeo availability	Per rating unit	5	\$588.30	\$10,001	\$587.14
Kāeo Additional Pans	Per Sub Pan	5	\$352.98	\$29,650	\$352.28
Kaikohe					
Kaikohe connected	Per SUIP	5	\$192.94	\$327,226	\$183.02
Kaikohe availability	Per rating unit	5	\$192.94	\$11,576	\$183.02
Kaikohe additional pans	Per Sub Pan	5	\$115.76	\$90,409	\$109.81
Kaitiāia and Awanui					
Kaitiāia and Awanui connected	Per SUIP	5	\$193.36	\$503,896	\$189.62
Kaitiāia and Awanui availability	Per rating unit	5	\$193.36	\$18,563	\$189.62
Kaitiāia and Awanui additional pans	Per Sub Pan	5	\$116.02	\$99,777	\$113.77
Kawakawa					
Kawakawa connected	Per SUIP	5	\$386.02	\$221,575	\$392.13
Kawakawa availability	Per rating unit	5	\$386.02	\$3,860	\$392.13
Kawakawa additional pans	Per Sub Pan	5	\$231.61	\$40,300	\$235.28
Kerikeri					
Kerikeri connected	Per SUIP	5	\$596.92	\$1,056,548	\$698.57
Kerikeri availability	Per rating unit	5	\$596.92	\$72,227	\$698.57
Kerikeri additional pans	Per Sub Pan	5	\$358.15	\$154,721	\$419.14

Rate	Basis of Assessment	Differential Matter*	Rates 2022/23		Rates 2021/22
			Rate (GST Inc)	Total Rate	Rate (GST Inc)
Kohukohu					
Kohukohu connected	Per SUIP	5	\$511.63	\$45,023	\$570.13
Kohukohu availability	Per rating unit	5	\$511.63	\$4,605	\$570.13
Kohukohu additional pans	Per Sub Pan	5	\$306.98	\$4,912	\$342.08
Ōpononi					
Ōpononi connected	Per SUIP	5	\$202.17	\$80,261	\$251.54
Ōpononi availability	Per rating unit	5	\$202.17	\$21,632	\$251.54
Ōpononi additional pans	Per Sub Pan	5	\$121.30	\$13,586	\$150.92
Paihia					
Paihia connected	Per SUIP	5	\$386.38	\$807,148	\$391.95
Paihia availability	Per rating unit	5	\$386.38	\$79,208	\$391.95
Paihia additional pans	Per Sub Pan	5	\$231.83	\$283,992	\$235.17
Rangiputa					
Rangiputa connected	Per SUIP	5	\$213.46	\$22,413	\$210.23
Rangiputa availability	Per rating unit	5	\$213.46	\$3,629	\$210.23
Rangiputa additional pans	Per Sub Pan	-	\$128.08	\$512	\$126.14
Rāwene					
Rāwene connected	Per SUIP	5	\$449.44	\$107,866	\$455.90
Rāwene availability	Per rating unit	5	\$449.44	\$13,483	\$455.90
Rāwene additional pans	Per Sub Pan	5	\$269.66	\$12,674	\$273.54
Russell					
Russell connected	Per SUIP	5	\$346.07	\$205,219	\$392.48
Russell availability	Per rating unit	5	\$346.07	\$49,834	\$392.48
Russell additional pans	Per Sub Pan	5	\$207.64	\$29,900	\$235.49
Whangaroa					
Whangaroa connected	Per SUIP	5	\$496.15	\$6,946	\$477.95
Whangaroa availability	Per rating unit	5	\$496.15	\$2,481	\$477.95
Whangaroa additional pans	Per Sub Pan	5	\$297.69	\$3,275	\$286.77
Whatuwhiwhi					
Whatuwhiwhi connected	Per SUIP	5	\$259.11	\$204,697	\$258.42
Whatuwhiwhi availability	Per rating unit	5	\$259.11	\$95,612	\$258.42
Whatuwhiwhi additional pans	Per Sub Pan	5	\$155.47	\$2,798	\$155.05
Sewerage public good rate					
Uniform charge	Per rating unit	-	\$15.00	\$509,813	\$15.00
Sewerage operating rate					
Connected rate (all schemes)	Per SUIP	-	\$679.13	\$9,104,401	\$617.07
Subsequent pan rate (all schemes)	Per Sub Pan	-	\$407.48	\$1,676,361	\$370.24
Water targeted rates					
Water capital rates					
Kaikohe					
Kaikohe connected	Per SUIP	5	\$287.76	\$540,701	\$225.62
Kaikohe availability	Per rating unit	5	\$287.76	\$15,251	\$225.62
Kaitāia					
Kaitāia connected	Per SUIP	5	\$452.62	\$1,161,876	\$260.86
Kaitāia availability	Per rating unit	5	\$452.62	\$37,115	\$260.86
Kawakawa					
Kawakawa connected	Per SUIP	5	\$345.13	\$399,315	\$334.37
Kawakawa availability	Per rating unit	5	\$345.13	\$11,044	\$334.37
Kerikeri					
Kerikeri connected	Per SUIP	5	\$173.69	\$502,833	\$135.59
Kerikeri availability	Per rating unit	5	\$173.69	\$23,622	\$135.59
Ōkaihau					
Ōkaihau connected	Per SUIP	5	\$307.37	\$56,556	\$272.47
Ōkaihau availability	Per rating unit	5	\$307.37	\$4,303	\$272.47
Ōmāpere/Ōpononi					
Ōmāpere/Ōpononi connected	Per SUIP	5	\$525.66	\$216,046	\$528.98
Ōmāpere/Ōpononi availability	Per rating unit	5	\$525.66	\$42,053	\$528.98

Rate	Basis of Assessment	Differential Matter*	Rates 2022/23		Rates 2021/22
			Rate (GST Inc)	Total Rate	Rate (GST Inc)
Paihia					
Paihia connected	Per SUIP	5	\$183.61	\$398,250	\$178.63
Paihia availability	Per rating unit	5	\$183.61	\$15,607	\$178.63
Rāwene					
Rāwene connected	Per SUIP	5	\$254.87	\$81,558	\$318.96
Rāwene availability	Per rating unit	5	\$254.87	\$5,352	\$318.96
Water public good rate					
Uniform charge	Per rating unit	-	\$15.00	\$509,813	\$15.00
Water operating rates					
Water by meter rates					
Potable water	Per M ³	5	\$3.87	\$8,813,752	\$3.43
Non-potable water	Per M ³	5	\$2.52	\$2,517	\$2.23
Non-metered rates					
Non-metered potable rate	Per SUIP	5	\$1,257.76	\$75,466	\$1,084.14
Non-metered non-potable rate	Per SUIP	5	\$918.99	-	\$784.45
Drainage targeted rates					
Kaitiāia drainage area	Per Ha of land area		\$8.61	\$80,500	\$9.60
Kaikino drainage area					
Kaikino A	Per Ha of land area	6	\$11.73	\$4,408	\$19.22
Kaikino B	Per Ha of land area	6	\$5.87	\$2,209	\$9.61
Kaikino C	Per Ha of land area	6	\$1.96	\$2,583	\$3.21
Motutangi drainage area					
Motutangi A	Per Ha of land area	6	\$39.94	\$19,037	\$90.07
Motutangi B	Per Ha of land area	6	\$19.97	\$10,093	\$45.04
Motutangi C	Per Ha of land area	6	\$6.67	\$9,970	\$15.04
Waiharara drainage area					
Waiharara A	Per Ha of land area	6	\$14.81	\$2,132	\$21.66
Waiharara B	Per Ha of land area	6	\$7.41	\$5,758	\$10.83
Waiharara C	Per Ha of land area	6	\$2.47	\$1,310	\$3.62

*** 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 2022/23	LTP 2021/22	LTP 2022/23
Residential											
100,000	\$477	\$450	\$100	\$11	\$373	\$30	\$998	\$290	\$2,730	\$2,558	\$2,695
250,000	\$1,193	\$450	\$100	\$28	\$373	\$30	\$998	\$290	\$3,463	\$3,273	\$3,446
500,000	\$2,386	\$450	\$100	\$57	\$373	\$30	\$998	\$290	\$4,684	\$4,465	\$4,699
750,000	\$3,579	\$450	\$100	\$85	\$373	\$30	\$998	\$290	\$5,906	\$5,658	\$5,951
1,000,000	\$4,772	\$450	\$100	\$114	\$373	\$30	\$998	\$290	\$7,127	\$6,850	\$7,204
Rural and Lifestyle											
100,000	\$477	\$450	\$100	\$12	\$373	\$30	-	-	\$1,443	\$1,381	\$1,448
250,000	\$1,193	\$450	\$100	\$31	\$373	\$30	-	-	\$2,177	\$2,098	\$2,201
500,000	\$2,386	\$450	\$100	\$61	\$373	\$30	-	-	\$3,401	\$3,293	\$3,456
750,000	\$3,579	\$450	\$100	\$92	\$373	\$30	-	-	\$4,624	\$4,487	\$4,711
1,000,000	\$4,772	\$450	\$100	\$122	\$373	\$30	-	-	\$5,848	\$5,681	\$5,966
Commercial											
100,000	\$1,312	\$450	\$100	\$29	\$373	\$30	\$998	\$290	\$3,583	\$3,392	\$3,571
250,000	\$3,281	\$450	\$100	\$73	\$373	\$30	\$998	\$290	\$5,595	\$5,358	\$5,637
500,000	\$6,562	\$450	\$100	\$146	\$373	\$30	\$998	\$290	\$8,949	\$8,636	\$9,080
750,000	\$9,842	\$450	\$100	\$218	\$373	\$30	\$998	\$290	\$12,302	\$11,913	\$12,523
1,000,000	\$13,123	\$450	\$100	\$291	\$373	\$30	\$998	\$290	\$15,656	\$15,190	\$15,966

Notes:

1. Land Values are indicative amounts only.
2. 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 \$30.01.

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 39,107 rating units at 30 June 2023.

The projected total values at 30 June 2023:

- Land Value \$10,803,446,650
- Capital Value of \$20,824,567,200

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

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

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

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

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

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

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

- a residential sleep-out or granny flat that does not meet the definition of an independent residence
- a hotel room 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 2022/23 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	20 August 2022	27 August 2022
Two	20 November 2022	27 November 2022
Three	20 February 2023	27 February 2023
Four	20 May 2023	27 May 2023

Water by meter

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

Scheme	1st invoice	Due date	Penalty date	2nd invoice	Due date	Penalty date
Kaikohe	November 2022	20/12/2022	27/12/2022	May 2023	20/06/2023	27/06/2023
Kaitiāia	August 2022	20/09/2022	27/09/2022	February 2023	20/03/2023	27/03/2023
Kawakawa	July 2022	22/08/2022	29/08/2022	January 2023	20/02/2023	27/02/2023
Kerikeri	September 2022	20/10/2022	27/10/2022	March 2023	20/04/2023	27/04/2023
Ōkaihau	July 2022	22/08/2022	29/08/2022	January 2023	20/02/2023	27/02/2023
Ōmāpere / Ōpononi	July 2022	22/08/2022	29/08/2022	January 2023	20/02/2023	27/02/2023
Paihia	October 2022	21/11/2022	28/11/2022	April 2023	22/05/2023	29/05/2023
Rāwene	July 2022	22/08/2022	29/08/2022	January 2023	20/02/2023	27/02/2023

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 2022/23 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.



HE WENUA RANGATIRA
A DISTRICT OF SUSTAINABLE PROSPERITY & WELL-BEING

WHAKAPĀ MAI | CONTACT US

Far North District Council
Te Kaunihera o Tai Tokerau ki te Raki

www.fndc.govt.nz

Helpdesk Telephone (09) 401 5200
Freephone 0800 920 029

Postal Address

Far North District Council
Private Bag 752
Memorial Ave
Kaikohe

Headquarters

Far North District Council
5 Memorial Ave
Kaikohe

© **FNDC 2022**

ISSN: 1170-5205 (print)

ISSN: 2537-7906 (online)