

# Annual Plan

2014/15



Putting Northland first

**NORTHLAND  
REGIONAL  
COUNCIL**



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# Message from Chairman and Chief Executive

Welcome to this final version of our Annual Plan and our thanks to those of you who took the time to consider – and let us know your thoughts – on our proposed plans for the 2014/15 year during the formal submission period.

Councillors have listened to – and carefully considered – that input and made a number of changes based on the new information received from submitters and council staff.

Changes include:

- An additional \$263,000 for pest management (including animal and west pest initiatives at Kai Iwi Lakes/ the Taharoa Domain) as well as another \$66,000 proposed in the draft for region-wide work to better understand and reduce the spread of kauri dieback.
- Extra funding of approximately \$172,000 for administration, support, koha, meeting allowances etc for the new Te Taitokerau Māori Advisory Committee.
- Additional transport funding including \$15,000 for an Opononi to Kaikohe passenger transport trial and a \$12,500 share towards extra bus services linked to the FIFA Under 20 World Cup Soccer Tournament.

A popular measure outlined in our Draft Annual Plan was a nil average regional wide rates rise, significantly less than the 7.22 percent previously forecast in our Long Term Plan. We've managed to budget for the extra projects outlined above (and others) and still hold the average general rates rise to zero via a combination of measures. These include things like carrying forward the increase in our port dividend, one-off savings during 2013/14 and using a small amount of our budgeted surplus.

While our Annual Plan was being finalised, the Local Government Commission had not long ended two months of hearings on its own proposal for a significant reshape of local government in the region.

However, regardless of the outcome of the commission's deliberations, if any major changes are to occur, these will fall well outside the 12 months the plan you are now reading is designed to cover. With that in mind, our Annual Plan is very much based on a 'business as usual' approach for those 12 months, which will begin on July 01 2014.

Over this time, we'll be carrying out legally required 10-yearly reviews of our regional plans (the Regional Air

Quality Plan, the Regional Water and Soil Plan and the Regional Coastal Plan) to ensure these are as relevant as possible in today's climate and for the foreseeable future.

The Environment Fund is one of our key non-regulatory tools for supporting water quality improvement, CoastCare, soil conservation, biodiversity and biosecurity and as proposed we will give it a \$235,000 boost over the next 12 months (its budget increasing to \$635,000) to meet growing demand. Investments from this fund have been helping people to enhance and protect Northland's natural environment for almost 20 years.

We have now signed a Memorandum of Understanding with Land Information New Zealand and other partners which allows us to invest up to \$100,000 as our share of a joint multi-council/agency project to gather new aerial photography of our region. This information will be invaluable for a wide range of uses including emergency services and land use planning.

Our Waiora Northland Water programme is about working together to better manage our region's precious freshwater resources. It brings together both existing and new Northland Regional Council work to improve the quality and management of our lakes, rivers, aquifers and wetlands.

Under this Annual Plan, the programme will get \$165,000 extra for monitoring – as part of our work with people and our communities through local catchment groups and to help meet our obligations under the National Policy Statement Freshwater and the proposed Environmental Reporting Bill.

We've also made provision for an extra \$50,000 for more information sharing on local government reform with our Northland communities in the event that the Local Government Commission agrees to issue a further draft reform proposal in line with our request in our recent submission.

Among other proposed changes this Annual Plan contains from previous Long Term Plan forecasts, we'll transfer a smaller amount (\$1.7M plus interest) into our Investment and Growth Reserve during the 2014/15 year.

(Again this helps keeps costs to ratepayers down, but we're confident the fund – which will already sit at about \$4.5M at the start of the 2014/15 year – will still be sufficient for the types of economic development projects likely to be submitted to it.) We will also fund \$100,000 of regional promotion from the reserve (instead of your rates) as a core economic activity.

Another change from the LTP since its adoption in June 2012 is the expected cost of the Kotuku flood detention dam which is designed to better protect central Whāngārei from flooding. Costs have been revised upwards by about \$1.6M to \$8.5M to cover greater than anticipated costs in the completion of a detailed dam design, costs to relocate gas/power/fibre services and land acquisitions

Construction of this dam – to be paid for via a targeted rate on more than 17,000 properties in Whāngārei's Central Business District and contributing catchment areas – will go ahead in the 2014/15 financial year.

Despite this, it won't directly affect rates bill this year as council has not changed its Whāngārei Urban Rivers Management Rate for the 12 months covered by this Annual Plan. (We will likely consider doing so in future,

as costs become more certain, in time for the adoption of the Long Term Plan 2015-2025).

We'll consult the public on this at the time and until then, continue to work with the Urban Whāngārei Rivers Liaison Committee and the community to ensure the project remains affordable.

Meanwhile, although our rates won't rise, as outlined, we will increase our non-fixed fees and charges by 2.4%, essentially to recoup inflationary costs.

Details of the issues outlined in this foreword and council's wider programme of works for 2014/15 are spelled out more fully in the detail of this Annual Plan.

Councillors – and council's staff – look forward to working constructively with our communities to ensure the best possible outcome for our very special region and its people.



Bill Shepherd  
Chairman



Malcolm Nicolson  
Chief Executive Officer

# He Kupu nā te Toihau me te Tumuaki

Nau mai ki te tata mutunga o tō tātou Te Mahere Rautaki o Te Tau 2014. Ka nui te mihi kia koutou e whai wāhi te tuku kōrero kia mātou e pā ana ki tō mātou mahere hou. Kua rongo ngā kaunihera, ki ō koutou whakaaro.

Ko ngā rerekētanga ko ēnei:

- Tāpiri atu \$263,000.00 hei arai kararehe (me ētahi kaupapa hou ki Kai Iwi me Taharoa). \$66,000.00 he pūtea hei kimi rongoa mō ngā rākau Kauri
- Tāpiri atu ki tēnei he pūtea hou mō ngā whakahaeretanga o te Rōpū mō ngā take Māori - \$172,000.00
- He pūtea ano \$15,000.00 kia whai pahi, mai Hokiangā ki Kaikohe. Me te pūtea tāpiri \$12,500.00 ki pahi tautoko mō te Ipu o Te Ao Whana Poikiri.

Ki roto i te Long Term Plan e āhei ana kia kake ngā reiti ki te 7.22 o rau mō 2014-15. Engāri e kore e kake ngā reiti mō tēnei tau nā te pai o ngā whakahaere o Te Kaunihera me ngā whakautu o ona moni ōhanga. Te ahua nei ka nui ake ngā mahi e oti ana e Te Kaunihera mō taua moni tonu, pērā i ngā kaupapa mahi hou kua korerotia ki runga.

Ka haere tonu ngā kaupapa o Te Kaunihera, ahakoa kua tīmata ngā mahi a te Komihana Kaunihera. Ka tīmata tēnei Rautaki a te 1 Hurae 2014.

Ia tekau tau me arotakengia ngā māhere ā-rohe katoa: te mahere Regional Air Quality mō te hau, Te Mahere Regional Water & Soil mō te one, me te mahere mō Te Regional Coastal me ki Te Takutai. Ko te take kia noho hanga i tonu ki ngā ahua o tēnei wā me āpōpō atu nei.

Ko Te Tahua o Te Tai Ao tō mātou pūtea hei tautoko i ngā Waimāori: Coast Care, soil conservation, bio-diversity me te bio-security. Ko te tahua mō tēnei kaupapa, nui ake tēnei moni \$235,000 a tēnei tau. Ka kake tēnei pūtea ki te \$635,000 hei utu i ngā hiahia. Ko ngā moni ōhanga o tēnei tahua kua pou ki runga ki te taiao o Te Tai Tokerau mō ngā rua tekau tau kua hipa.

Kua haina mātou i tētahi Kirimana Maramatanga (MoU) kia Toitu Te Whenua (LINZ) me ētahi atu ki te whakapou i te \$100,000 hei whakaahua-ā-rangi i te rohe o Te Tai Tokerau. Ka whai hua tēnei mahi mō ngā kaupapa ohore me ngā mahi ahuhenua.

Ko tō mātou kaupapa Waiora Northland he mahi nō mātou ki te tiaki i ngā waimāori o Te Tai Tokerau. He whakakōtahi i ngā kaupapa hou me ngā kaupapa

tawhito o Te Kaunihera ā-Rohe o Te Tai Tokerau kia pai ake ngā roto, ngā awa me ngā repo.

I raro i tēnei mahere neke atu i te \$165,000 ka whakapoua mo te arotake i ngā wai. Ko tō mātou takoha tēnei ki ngā iwi me ngā hāpori ano ki te National Policy Statement mō ngā Waimāori me te pire hou mō Te Ripoata mō Te Taiao.

Kua whakaritea te \$50,000 hei panui i ngā hāpori mō ngā whakarerekētanga mō ngā Kaunihera o Te Tai Tokerau. Nā te mea kei tūpono haere mua Te Komihana mō ngā Kaunihera o Te Motu ki te tuhi ripoata anō pērā i tō mātou whakahou kia ratou.

Ko ētahi rerekētanga ki roto i tēnei Mahere Rautaki Whānui, e rereka ai ki ngā mahere Long Term Plan tawhito, kia iti ake te moni ki te \$1.7m ki roto ki tō mātou moni ōhanga mō tēnei tau 2014-15. Ka āwhina tēnei moni kia kore ai e nui ake ngā utu ki ngā kai utu reiti. E whakapono ana mātou ko tēnei tahua pūtea e noho nei ki te \$4.5m i te tīmata o te 2014-15. Ko tēnei moni mō ngā tono kaupapa ōhanga ā Te Rohe Potae. He \$100,000 te moni e hiahia ana mātou kia whakapoua hei panui whānui i Te Tai Tokerau. Kua kē mā ngā reiti tēnei e utu.

Tērā tētahi atu rerekētanga i Te Mahere Rautaki tawhito, Hune 2012 ko te utu mō Te Kotuku Flood Dam hei arai atu i te waipuke i te tāone o Whāngārei.

Kua whakapikitia e mātou tēnei tahua pūtea i te \$1.6m ki te \$8.5m mō te utu i te waihanga i te Dam, me te neke i ngā hiko, te Gas me ngā Fibre; me te hoko whenua. Ka whakaturia tēnei Dam i roto i te tau 2014-15. Mā ngā reiti o ngā whare 1,700 e utu i roto o te tāone o Whāngārei me ōna takiwa.

Ahakoa tēnei, e kore e pā ki ngā reiti mō tēnei tau nā te mea kāhore anō Te Kaunihera kia tīni noa i tana Urban Rivers Management Rate mō Ngā Awa o Whāngārei kei raro i Te Mahere Rautaki 2014-15. E whakaaro ana mātou ki te tīni i tēnei āpōpō atu nei kia mōhiotia ngā utu katoa hei tāpiri ki Te Mahere Rautaki 2015-25.

A tērā wā ka whakapā atu ki te iwi a taua wā engāri ka mahi tonu me Te Komiti Āwhina Mō Ngā Awa o Whāngārei me te hāpori kia kore ai e nui rawa ngā utu.

Mō tēnei wā, ahakoa e kore e kake ngā reiti, e mea ana mātou ka whakanui i ngā utu mō ngā non-fixed fees & charges ki te 2.4%. Ko te take kua kake kē ngā utu katoa o te motu me kī, inflation.

Ko te whānuitanga o ngā kōrero mō ēnei take katoa kei roto i te pukapuka nei.

Ka kaha tonu ngā mahi o ngā Kaunihera, me ngā apiha Kaunihera ki te mahi tahi ki te hapori whānui hei painga mō te katoa.



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Toihau



Malcolm Nicolson  
Tumuaki



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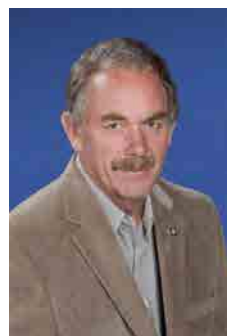
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## About this Annual Plan

This Annual Plan 2014/15 outlines the council's proposed budgets and rates for the coming year's activities.

The work programme is closely aligned with what is set out in the council's Long Term Plan 2012–2022, adopted in June 2012. The Long Term Plan covers 10 years with more focus on the first three years.

In this Annual Plan we highlight where a budget or proposal differs from what's in the Long Term Plan. This

document summarises our activities and financial strategy rather than repeating the detailed information in the Long Term Plan. Copies of the Long Term Plan 2012–2022 are available from council offices or our website: [www.nrc.govt.nz/ltp](http://www.nrc.govt.nz/ltp)

Before making our final decisions on the council's work programme and budgets for the year ahead, we wanted to hear what you thought and consulted with you earlier this year. The outcomes of the consultation process are described on page 12.

## Key changes from the Long Term Plan

### **Lower-than-projected general rates.**

Under the Long Term Plan, a 7.2% average increase in regional wide rates had been projected for 2014/15. (Five percent of this increase was projected to fund the investment redirection and 2.2% to fund operations.) We have now managed to cut that increase to 0% for the year while not reducing services.

We can achieve this by using extra investment income we have received, project growth, and reducing the amount of investment income we are putting into the Investment and Growth Reserve (to be used for economic development projects).

In 2011/12 we started to transition our investment income away from funding operations. In the Long Term Plan 2012–2022 the council decided on a 10 year transition period and for 2014/15 council anticipated that 60% of the council's investment income would fund operations and 40% would go into the Investment and Growth Reserve to fund economic development projects. Applications for funding are being administered by Northland Inc (Northland's economic development agency, which is a council-controlled organisation).

At the time of making decisions on this Annual Plan council had not agreed to fund an economic development project in 2013/14. If at the end of 2013/14 no economic projects have been funded then the closing reserve balance at June 2014 will be about \$4.5M.

Council has therefore reduced the amount of investment income to be transferred during 2014/15 to \$1.7M (plus interest, down from \$2M in 2013/14 and the \$2.7M projected for 2014/15 in the Long Term Plan).

This avoids the reserve building at a rate out of proportion to council's actual funding of economic development projects and keeps council operations affordable for Northland ratepayers.

The investment income not transferred will be used to provide a rates subsidy to council activities.

Council is confident that the balance of the reserve for 2014/15 will be sufficient for the type of projects that are likely to be submitted to it for consideration during that year.

As a consequence of our decision on the use and redirection of investment income we will review our Revenue and Financing Policy as part of the development of the Long Term Plan 2015–2025.

Our assumptions on growth (in population and properties) and investment income are documented in this plan. They were reviewed before the council adopted the Annual Plan 2014/15. We have also included a new assumption for electronic bus ticketing.

### **Potential sale of council's leasehold investment properties**

Council sought views on its proposed decision to sell some of its leasehold properties on a discretionary, case-by-case basis.

Council has previously undertaken an independent review of its property portfolio to ensure these leasehold properties continue to represent the best use of ratepayer money. As a result of the review council decided to sell some of the longer term leases (21 year rent review period) on a discretionary, case-by-case basis provided certain criteria where met.



This decision and the associated criteria were included in the 2012-2022 Long Term Plan. Since then council has undertaken further review of its investment property portfolio to determine which of those 21 year rent review period leasehold properties were potentially suitable for sale.

Council now wishes to have the flexibility to manage its entire investment property portfolio on a more commercial basis and ensure that future decisions on whether it should sell a property are not linked to the period of rent review contained in the leasehold agreement. It therefore consulted on whether it should have the discretion to sell any of its leasehold investment properties on a case-by-case basis subject to the following criteria:

- Any sale would always be at or above market value.
- A potential sale demonstrates clear economic development benefits including:
  - The intention to expand the business or upgrade current buildings or infrastructure
  - Job creation
  - Other business development opportunities that would not otherwise be available if the land was leasehold
  - Providing an advantage over the sale of other properties because of its strategic location for the matters listed above.

As a result of feedback and further consideration of the proposal council has adopted these criteria as part of this Annual Plan. This affects the support service council activity.

### **Fees and charges**

As signalled in the Long Term Plan 2012-22, council reviews and adjusts its user fees and charges each year to keep up with inflation. This year a 2.4% increase will apply to all our user fees and charges that are affected by price level changes. (The 2.4% is the forecast cost

adjustor for operational expenditure in local government for the 2014/2015 year.)

We have also included the revised fee estimates for our larger consent holders and made some minor changes to our floating plant rates. We have also removed note 6 (for restricted coastal activities). The charging policy also reflects changes to the Navigation, Water Transport and Maritime Safety Bylaw Charges 2013.

The full schedule of fees and changes is on page 112.

### **Navigation, Water Transport and Maritime Safety Bylaw Charges 2014**

We have adjusted the user fees and charges for navigation, water transport and maritime safety that are affected by price level changes by 2.4% too. In addition to this council changed:

- **Section 3(b)(3)(b) and (c)** - to clarify the existing fee for the situation where 10 to 24 swing and/or pile moorings are owned by one person or organisation and ensures (b) and (c) apply a consistent threshold
- **Section 3(b) 5** – to remove the reference to private accommodation and replace it with the phrase “non-commercial structures”
- **Section 3(b) 13(a) & (b)** - to include charges for applications to modify mooring licence conditions and owner benefit inspections. Actual officer time will be charged in accordance with the council’s charging policy
- **Section 7(c)** – to remove references to vessels from 100 to 500 GT as these are not typically piloted by council. Consequently 7(c)(iii) becomes section 7(c)(ii)
- **Section 9** - to provide for full cost recovery.

The bylaw on page 107 was adopted by council on 17 June 2014 along with this Annual Plan.

# Overview – our strategic direction

## **Council's strategic direction**

Over the 2014/15 financial year we aim to continue delivering our existing programmes and strategies, and implement new government policies and respond to new legislation as outlined in the Long Term Plan 2012–2022.

Our key areas of focus are:

### **Better local government in Northland**

The outcomes of the Local Government Commission's proposed process for Local Government Reorganisation in Northland are far from certain. Council has therefore prepared this Annual Plan in line with the Long Term Plan and intends to deliver its services and activities on a 'business as usual' basis.

'Business as usual' for us includes working in partnership with the other councils of Northland (and in line with our Triennial Agreement 2014) on common priorities and shared services for the benefit of Northland ratepayers.

The council has not supported the commission's draft proposal in its current form. We have asked the commission to carry out further analysis, and provide Northlanders with more information, including a fresh draft proposal. We will continue to provide information to Northland's communities.

### **Te Taitokerau Regional Māori Advisory Committee**

Council is committed to establishing a relationship with Māori. We set up a new standing committee - 'Te Tai Tokerau Regional Māori Advisory Committee' - on 13 May 2014. We have increased the budget for administration, support, koha, meeting allowances and staff from the Draft Annual Plan proposal by utilising unspent carry forward from 2012/13 for iwi special projects and liaison and one off salary savings arising last year (2013/14).



### **Waiora Northland Water**

Through Waiora Northland Water, we will continue our work to protect and maintain Northland's freshwater to suit a range of needs and values, and implement the

National Policy Statement for Freshwater Management in Northland.

During 2014/15 we will focus on our priority catchments and outstanding water bodies, working with local communities to identify local uses and values, issues to be managed and action to be taken. We will continue to develop the region-wide approach to freshwater management, including the development and implementation of good management practices, establishing regional objectives and management options.

We have increased our monitoring in our priority catchments to inform catchment management action and decision making and to meet council's obligations under the National Policy Statement for Freshwater Management (including the amendments proposed) and the Environmental Reporting Bill introduced into Parliament on 20 February 2014.

We have a busy year ahead delivering our National Policy Statement for Freshwater Management implementation programme.

### **Environment Fund**

The Environment Fund is council's primary non-regulatory mechanism for supporting water quality improvement, CoastCare, soil conservation, biodiversity and biosecurity. It is closely aligned with the delivery of Waiora Northland Water.

Demand for funding support has grown and during 2013/14 council used the Land Management Reserve to meet this demand. To maintain the momentum for the good management practices being achieved through the use of the fund, council has budgeted to increase the size of the fund by \$235,000 during 2014/15, which means the total fund will be \$635,000.

### **Regional Policy Statement and regional plans**

We are currently in the middle of the appeal process on the Proposed Regional Policy Statement. The resolution of these appeals will affect the timing of when the whole Regional Policy Statement will have legal force, however many provisions and the management direction for Northland's natural and physical resources are now beyond challenge.

We are now reviewing our regional plans - the Regional Air Quality Plan, Regional Water and Soil Plan and Regional Coastal Plan. (This has to happen at least every 10 years).

The review process will involve key stakeholders including Northland councils and agencies, iwi groups, interest groups and industry organisations.

The review and the development of the next generation of regional plan(s) is also aligned with the review of council's Regional Pest Management Strategies and Waiora Northland Water to ensure council strategies, programmes and plans are mutually reinforcing.

### **Regional Pest Management Strategies and Kauridieback**

The Northland Regional Pest Management Strategies 2010-2015 cover plant, animal and marine pests.

Council began the review of these strategies in 2014 and will consult key stakeholders and the wider regional community on potential changes to them this year.

During 2014/15 we are increasing our funding for the joint agency response to kauri dieback to support strengthened programme management, research, operations and engagement and behaviour change work. We have also included additional funding for pest management (including Kai Iwi / Taharoa Domain and Kauri Dieback) to provide an integrated management approach to the Kai Iwi lakes.

### **Priority Rivers**

Council continues to work through the priority rivers implementing flood protection works where economically viable. In 2014/15 the new Whāngārei detention dam will be built.

#### **Kotuku detention dam, Whāngārei**

The Long Term Plan 2012-2022 estimate for the flood detention dam was \$6,876,728 (excluding GST). This estimate has been further refined based on completion of the detailed dam design, peer review outcomes, quotations for service relocation (gas and power / fibre) and progress with land acquisitions.

The revised dam construction cost and the revised land purchase estimate (as at 28 January 2014) give a total project estimate of \$8,483,689. Council will offset some of this increase by using the revenue from the sales of properties acquired to gain easements associated with the project but not required to be held long term.

While council has not changed and is not consulting on changing the Whāngārei Urban Rivers Management Rate based on this revised estimate for the Annual Plan 2014/15, it is likely to do so as the costs become more certain in time for the adoption of the Long Term Plan 2015-2025.

Council held a public meeting before adopting this Annual Plan, will consult on any change to the targeted rate and continue to work with the Urban Whāngārei Rivers Liaison Committee and the community on the project to ensure it remains affordable.

### **Economic development and the criteria for the Investment and Growth Reserve**

We will continue our efforts in economic development through Northland Inc (a council-controlled organisation) and remain committed to funding projects that will increase jobs in Northland, increase the average weekly household income of Northlanders and increase the GDP of Northland.

One of the changes we have made this year is to ensure our support of tourism and regional promotion is treated the same as other economic development activities and funded from the Investment and Growth Reserve and not rates. This change was signalled in the Long Term Plan and can be achieved in this Annual Plan.

Instead of rating for the \$100,000 for tourism as we have for the past two years, council has increased its contribution to Northland Inc's operational expenditure for 2014/15 by \$100,000 for Northland promotional work. This increase, as well as an additional \$50,000 to reflect inflation, is reflected in the change to the operational expenditure cap in the criteria for the Investment and Growth Reserve for Northland Inc, which has been raised to \$1.15M per annum (from 1 July 2014 to be adjusted annually by the Local Government Cost Index adjuster for operational expenditure).

At the time of making decisions on this Annual Plan council had not agreed to fund an economic development project and has reduced the amount of investment income to be transferred to the Investment and Growth Reserve during 2014/15 to \$1.7M (plus interest, down from \$2M last year and \$2.7M projected in the Long Term Plan).

Council will look at the transition period and annual split between operations funding and the redirection of investment income (into the reserve) again as part of its planning for the 2015-2025 Long Term Plan.

We have also changed the criteria to provide for a wider range of projects to be funded. These projects will be funded from the Investment and Growth Reserve. Applications for funding are being administered by Northland Inc.

### **Aerial photography**

Imagery is used in hundreds of applications across the Northland region, from emergency services, consent monitoring, to land use planning, property mapping and

analysing environmental health. Council's most recent aerial photography is between five and 13 years old.

During 2014/15 council intends to acquire new imagery through a broad partnership model – as it has in the past. Each of the district councils in Northland are preparing their annual plan budgets with funding for this acquisition. Northpower is also committed to the project.

Council has signed a Memorandum of Understanding with the councils of Northland, Northpower and Land Information New Zealand (with potentially other central government departments also contributing) to complete this project and to secure funding.

For more information, see the section 'Our activities' from page 45 of this plan. There is also more detail in our Long Term Plan 2012–2022 which is available on our website: [www.nrc.govt.nz/ltp](http://www.nrc.govt.nz/ltp)

### Summary of council's financial strategy

We aim to maintain a strong balance sheet with a balanced budget; remain a net investor (borrowing internally where appropriate); and redirect our investment income away from funding operations to instead invest in economic development initiatives.

The biggest driver for rate increases over the next seven years as a consequence of this financial strategy is the transition of our investment income away from funding operations.

In a bid to balance the demand on our resources, deliver more and respond to national legislation and policy, and keep rates as affordable as possible:

- This year we have reduced the amount of investment income we are redirecting to the Investment and Growth Reserve to reflect the current balance of the reserve and fund core council operations.
- We will continue to fund distinctive and one-off costs from the Forestry Income Equalisation Reserve to smooth rates increases.
- We will use the Investment and Growth Reserve, rather than rates, to fund our economic development activities (finding, facilitating and delivering suitable projects and, from this year, all of council's contribution to Northland Inc's tourism/Northland promotion activities).

To view the council's full financial strategy please refer to the council's Long Term Plan 2012–2022 which is available on our website: [www.nrc.govt.nz/ltp](http://www.nrc.govt.nz/ltp)

### Council's financial policies

We have a suite of financial policies to guide the management of our financial resources which include:

- Revenue and Financing Policy – shows how each activity's operational and capital expenditure is funded and why.
- Treasury Management Policy – policies on investing and borrowing.
- Rating Policy – council adopts the rating policies of the region's three district councils, which collect rates on the regional council's behalf.

The council's current financial policies (as listed above) can be found in the council's Long Term 2012–2022 Plan which is available on our website: [www.nrc.govt.nz/ltp](http://www.nrc.govt.nz/ltp)

# Changes to the final Annual Plan

## Summary of consultation outcomes

Our draft Annual Plan did not propose any significant changes or variations from the direction set out for the 2014/15 year in the 2012-2022 Long Term Plan, other than the proposed lower-than-projected general rates and the potential sale of council's leasehold investment properties.

Council's strategic direction section highlighted council's focus on freshwater management, the Environment Fund, priority rivers and flood protection improvements, the new Regional Policy Statement for Northland and regional plans, regional pest management strategies and kauri dieback, economic development and the criteria for the Investment and Growth Reserve, and aerial photography.

This section provides a brief summary of the submission issues raised in the 240 submissions we received on our draft Annual Plan, the new information that was presented to council as part of its decision making and the changes council made.

### Rates

The submitters who commented on the zero rate increase were generally in support of the proposed reduction, which has been retained in this final Annual Plan. However, some submitters, mainly from the business community, highlighted that the current rate burden was not high and that it was more appropriate - if Northland is to grow - for rates to at least keep pace with inflation and for sufficient funding to be set aside for economic development projects.

### Potential sale of investment properties

Submitters on this subject supported the sale of council's leasehold investment properties (either on a case-by-case discretionary basis or as a matter of principle). Many current leaseholders who submitted wanted first option to purchase the freehold interest. Council has given itself the discretion to sell its leasehold investment properties on a case-by-case basis and chosen to proceed with the proposed criteria to maximise the value to ratepayers.

### Waioira Northland Water

Submitters supported the increased funding for the programme, which has been confirmed in this Annual Plan. Individual submitters raised particular concerns such as fencing of waterways, sedimentation, council's monitoring of discharges, and keeping up the work on Kai Iwi lakes and the Kaipara Harbour. These points have been referred to council departments and projects such as the regional plan review.

### Environment Fund

All submissions on the fund supported it and its increase.

### Regional Pest Management Strategies and kauri dieback

All submitters that commented on the proposed increase in funding for kauri dieback were supportive of the increase and some asked for additional funding to address the problem. Some of these submitters were also supportive of increasing funding for biosecurity and pest management more generally and for GMOs and the Taharoa Domain specifically. As a result of submissions council has included additional funding (\$163,000) for pest management (including Kai Iwi / Taharoa Domain and kauri dieback) to provide an integrated management approach to the Kai Iwi lakes.

### Priority rivers and Kotuku detention dam

There were very few submissions on this part of the plan but there was general support for the work council does in this area.

In general the feedback from the public meeting on the Kotuku dam was positive, and the issues well understood.

Two submitters (representing commercial interests) commented that council should not use differentiated rates because everyone benefits from the reduction in flood risk to commercial districts. No changes to this plan were made as a result of these submissions.

### Regional Policy Statement

A number of submitters covered matters that were currently under appeal as part of the development of the new RPS, such as GE or mapping. These matters could not be addressed through the Annual Plan process.

### GE/GMOS

Approximately a dozen submitters raised issues on genetic engineering/genetically modified organisms. Council supports a precautionary approach to GE and provides a contingency fund of \$10,000 for assessing applications made to the Environmental Protection Agency. No changes were made to the Annual Plan on the basis of these submissions.

### Surf life saving

This year council received 180 submissions requesting council support and funding for surf life saving. Council has not funded surf life saving in this plan. This is in line with council's resolution not to consider applications for grant funding or establish a contestable fund. Council

will revisit the issue of grant funding as part of the development of its Long Term Plan 2015-2025.

### **Bus services**

Council staff identified two bus service opportunities that had not been included in the Draft Annual Plan for council consideration as part of its decision making. They were:

- a \$15,000 funding request for an Opononi to Kaikohe Trial Passenger Transport Service, which had not made it into the submission

process but had been raised with council staff previously and

- the need for extra bus services during the FIFA Under 20 World Cup Soccer Tournament.

Council decided to fund both services and to seek a contribution from the New Zealand Transport Agency, Whangarei District Council and others for the FIFA related services. (Council has budgeted \$12,500 in this plan for the FIFA services and \$15,000 for the Opononi to Kaikohe Trial.)



# Council's objectives and vision

The council will report its progress annually against each of the council objectives within its Annual Report.

**Maintain and improve the quality of Northland's overall environment.**

**Build a business friendly environment that encourages business and employment opportunities.**

**Invest in Northland to increase all our communities' economic performance and quality of living and reduce disparities.**

**Promote regionally significant infrastructure and improvements that enable economic development, enhance the environment, and connect people and Northland to the wider world.**

**Encourage the sustainable access and use of our environment in ways that will progress our collective quality of living.**

**Promote the awareness and appreciation of our heritage, landforms, freshwater and marine environment to encourage our collective pride in Northland.**

## **Our vision**

Creating a region of choice

## **Our motto**

Putting Northland first

## **Our mission**

Through growth, putting Northland first by providing regional leadership, environmental protection, economic opportunities and integrated infrastructure.

## **Our values**

- Put our community and region first
- Be a champion for our natural environment
- Be forward-thinking and innovative
- Be flexible and open
- Be responsive and deliver value
- Be professional and accountable
- Work with others.

## **Our values in action**

### **Put our community and region first**

Provide regional leadership, focussed on working towards strategies and action which will make a positive difference to Northland's communities and people.

### **Be a champion for our natural environment**

We will provide policies, guidance and resources to enable our community to manage and enhance its environmental sustainability.

### **Be forward-thinking and innovative**

We will always look long-term at issues facing our region and seek innovative solutions.

### **Be flexible and open**

We will adapt to change quickly, listen carefully to our communities and act fairly and openly in all we do.

### **Be responsive and deliver value**

We are committed to understanding what is important to Northlanders and taking action to deliver value to them.

### **Be professional and accountable**

We strive to deliver the highest levels of professionalism and we are responsible to the people and ratepayers of the Northland region.

### **Work with others**

We will work together and in partnership with others to achieve the most effective and affordable outcome for the Northland region.

# Financial overview

## Operational spending

Council is forecasting \$30.1 million of operational expenditure to support service delivery in 2014/15.

Operational expenditure provides for all our day-to-day operations and services; things like working with the community to care for our environment – air, land, water and coast.

We also have flood management responsibilities, look after the navigational safety of all vessels in our region's harbours, and work with regional and national agencies to help ensure the provision and security of core regional infrastructure like transport, energy and telecommunications.

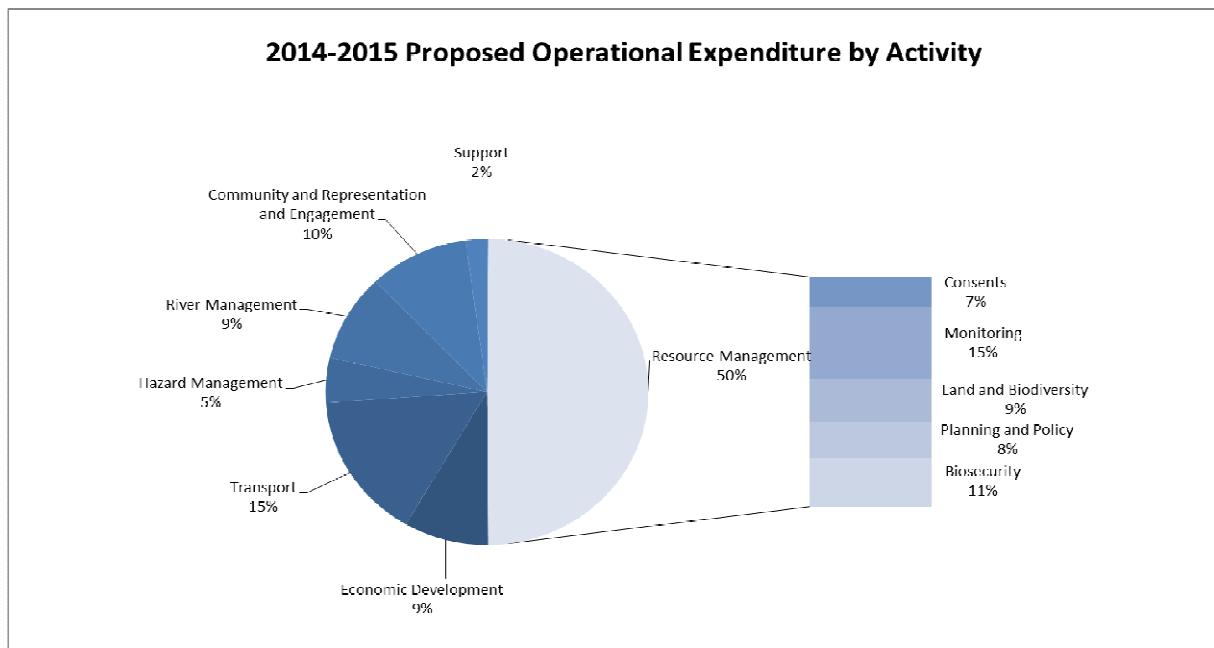
We administer Whāngārei and Kaitiāia's urban bus services and help plan the region's transport network,

ensure there is enough water for everyone and work to protect our environment from harmful impacts of pest animals, pest plants and diseases.

We also coordinate Northland's Civil Defence Emergency Management Group.

In 2014/15 the Resource Management group of activities accounts for the largest portion of operating expenditure (50% of the \$30.1 million). The activities within the Resource Management group include consents, monitoring, land and biodiversity, resource management planning and biosecurity.

The operating expenditure for each activity group and the proportion that this comprises of council's total operating expenditure for 2014/15 is set out in the graph below.



## Capital spending

The total capital expenditure funding requirement for 2014/15 is \$6.9 million – the Whāngārei detention dam accounts for \$3.3 million of this and the Awanui and Kerikeri-Waipapa River works accounts for \$2.4 million. Our capital expenditure also includes \$518,000 for replacing and purchasing new plant and equipment; \$315,000 for information technology; and \$424,000 for vehicle replacement.

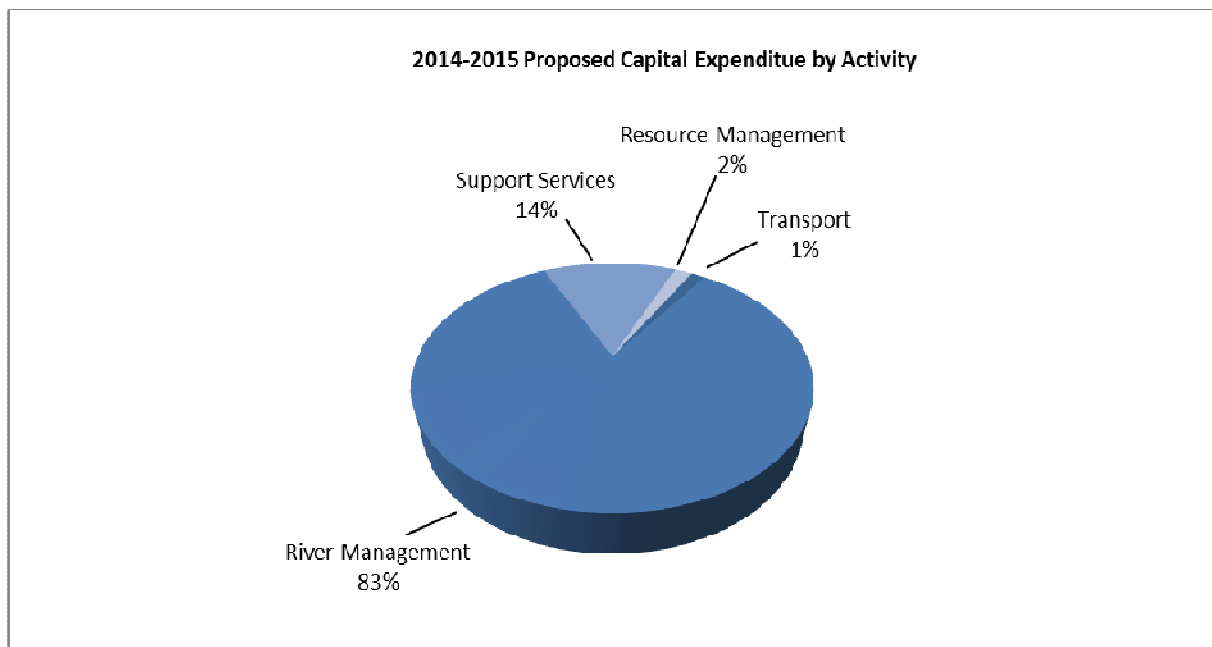
The proposed capital expenditure does not include any proposed carry-forwards or unspent capital expenditure

from the 2013/14 financial year. At the end of the 2013/14 financial year a review will be carried out of ongoing projects where capital expenditure remains unspent. Where appropriate a proposal will be put to the council's Audit and Risk Committee, requesting capital funding to be carried forward into the 2014/15 financial year to enable projects to be completed.

The capital expenditure for each activity group and its proportion of council's total capital expenditure for 2014/15 is shown in the table and graph on the following page.

**Proposed capital expenditure for 2014/15 by activity**

Annual Plan 2013/14 \$	Group of activities	Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
	<b>Resource Management</b>			
149,082	Plant and Equipment	124,975	90,208	(34,767)
	<b>Transport</b>			
242,451	Plant and Equipment	96,901	111,828	14,927
	<b>Hazard Management</b>			
6,250	Plant and Equipment	-	-	-
	<b>River Management</b>			
-	Plant and Equipment	94,490	-	(94,490)
587,174	Infrastructural Assets	5,637,056	6,051,299	414,243
	<b>Support</b>			
415,896	Information Systems	315,000	452,635	137,635
263,314	Plant and Equipment	202,049	163,481	(38,568)
309,600	Vehicles	424,000	319,507	(104,493)
<b>1,973,767</b>	<b>Total Proposed Capital Expenditure</b>	<b>6,894,471</b>	<b>7,188,958</b>	<b>294,487</b>

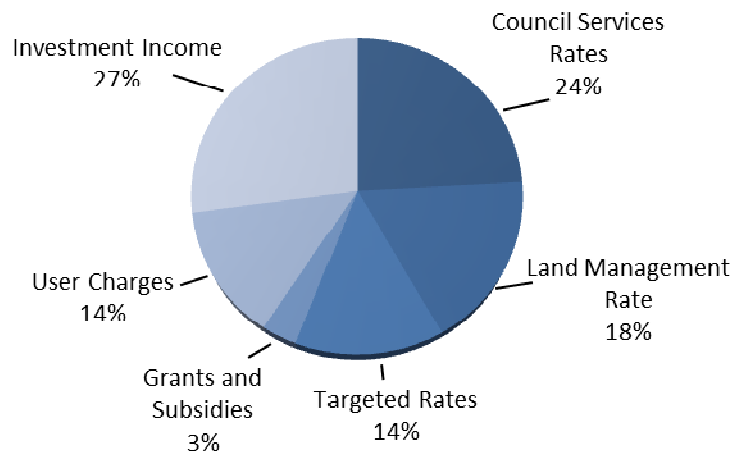
**Sources of funding for council activities**

Council is required to fund its operating expenditure (less depreciation), capital expenditure, principle repayments towards any internal borrowing and contributions to any council reserve funds. The funding sources include general rates, targeted rates, user fees

and charges, grants and subsidies, investment income and cash reserves.

The graph below summarises council's proposed funding mix for 2014/15. For a full breakdown of our funding sources, see next page.

### 2014-2015 Proposed Total Funding Sources



#### Rate requirements

Under the Annual Plan for 2014/15 the average region wide rates per ratepayer will not increase.

The table below indicates what your rates will be if your property has a land value of \$225,000. It should be noted the Land Management Rate and Regional Infrastructure Rate are set as a rate in the dollar per dollar of land value. The rate in the dollar is different for each district as the rates are equalised using data from Quotable Value, to effectively align the three districts' valuation dates.

The example below doesn't include river management rates or the Kaitiāia Transport Rate which are levied on specific areas.

#### Proposed rates for 2014/15

	Far North (per SUIP) incl. GST	Kaipara (per RU) incl. GST	Whāngārei (per SUIP) incl. GST
<i>(Assuming Land Value is \$225,000, and excluding River Management Rates)</i>			
Council Services Rate	\$88.37	\$110.24	\$107.40
Land Management Rate	\$76.45	\$74.88	\$75.95
Regional Recreational Facilities Rate	\$5.75	\$5.75	\$28.75
Regional Infrastructure Rate	\$8.14	\$8.05	\$8.11
Rescue Helicopter Service Rate	\$8.03	\$8.03	\$8.03
Transport Rate (Whāngārei District)			\$12.54
<b>TOTAL (incl. GST)</b>	<b>\$186.74</b>	<b>\$206.95</b>	<b>\$240.78</b>

The River Management Rates remain unchanged from the 2013/14 financial year.

The Whāngārei and Kaitiāia transport rates remain largely unchanged from the 2013/14 financial year with proposed decreases of \$0.24 (including GST) per SUIP for Whāngārei and \$0.15 (including GST) per SUIP for Kaitiāia.

### **User fees and charges**

We also impose fees and charges for some of our services, in line with our Fees and Charges Policy.

Staff charge out rates and other user fees and charges have increased by approximately 2.4% in line with inflation – related cost increases.

Proposed budget compared to Long Term Plan forecasts

### **Operating revenue**

Under this Annual Plan our proposed revenue take forecast is \$32,343,898.

This is about \$428,000 less than our Long Term Plan forecast of operating revenue for the 2014/15 year, which was \$32,771,871.

The main reasons for the 1.3% decrease are:

- A lower proposed annual average rate increase of 0% included in this plan (compared to a 7.22% increase forecast in the Long Term Plan). This combined with the reduced rates increase in 2013/14 (from 6.45% as proposed in the Long Term Plan to 3%) results in targeted general rating income reducing by \$1.1 million.
- Other targeted rating revenue is \$543,000 less than the forecasted amount in the Long Term Plan as the increase signalled for the Awanui Scheme River rates for 2014/2015 is not required as part of this year's Annual Plan due to the programme delays explained in the update to key projects – Awanui River Flood Management Scheme on page 56.
- Our projected income from dividends is \$1.36 million higher than originally forecast in the Long Term Plan. A \$0.065 per share dividend was projected in the Long Term Plan; however, the dividend was revised in this Annual Plan to \$0.115 per share. Also dividend income of \$250,000 from Regional Software Holdings Limited has been introduced into this year's Annual Plan.
- Grants and subsidies are \$315,000 lower than forecast in the Long Term Plan. This is mainly due to the reduction in subsidies received from the New Zealand Transport Agency and the removal of the Department of Conservation's Bio-Condition subsidy funding
- Interest income is \$641,000 higher than forecast in the Long Term Plan. This is mainly due to the returns generated from the sale proceeds of the

property in Kensington (however the forecasted rental income has reduced as a result of this sale also).

### **Operating expenditure**

Under this Annual Plan our proposed spending forecast for the coming year is \$30,084,334.

This is about \$1.7 million higher than our Long Term Plan forecast of operating expenditure for the 2014/15 year, which was \$28,365,982.

The main reasons for the 6% increase are:

- An increase of \$235,000 for the Environment Fund programme
- An increase of \$165,000 for the Waiora Northland programme
- The introduction of \$100,000 to fund the acquisition of new aerial photography
- An increase of \$590,000 for the provision for doubtful debts on rates arrears, bringing the total provision proposed in this plan to \$840,000.
- An increase of \$263,000 for pest management (including animal and pest initiatives at Kai Iwi Lakes/ the Taharoa Domain).
- An increase of \$172,000 for administration, support, koha, meeting allowances etc. for the new Te Taitokerau Māori Advisory Committee.
- The introduction of \$240,000 in anticipation of a successful economic development project application to the Ministry for Primary Industries. (funding for this \$240,000 will come from councils investment and growth reserve)

While we have more expenditure and less revenue than we estimated in the Long Term Plan we have reduced the amount of investment income to be transferred to the Investment and Growth Reserve during 2014/15 to \$1.7M (down from \$2.7M projected for 2014/15 in the Long Term Plan).

### **Capital expenditure**

This Annual Plan forecasts our capital expenditure at \$6,894,471 for the coming 2014/15 year. This is in largely in line with what was originally forecast in our Long Term Plan (that is, \$7,188,958 for 2014/15).

# Rating Funding Impact Statement

The prescribed funding impact statement – required by clause 20 of schedule 10 of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014 – is set out on pages 39. The following table shows total gross expenditure and lists, by rate and income type, the funding derived from each source for easy reference.

Annual Plan 2013/14 \$	Excluding GST	Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
26,433,941	Operational expenditure	28,855,517	27,113,092	(1,742,425)
1,973,767	Capital expenditure	6,894,471	7,188,959	294,488
<b>28,407,708</b>	<b>Total gross expenditure</b>	<b>35,749,988</b>	<b>34,302,051</b>	<b>(1,447,937)</b>
	<b>Funded by</b>			
7,691,495	Council Service Rate	7,749,998	8,525,519	(775,521)
5,314,720	Land Management Rate	5,673,792	6,031,939	(358,147)
611,353	Regional Infrastructure Rate	611,350	593,602	17,748
1,220,845	Regional Recreational Facilities Rate	1,249,775	1,239,466	10,309
2,673,759	Other targeted rates	2,682,179	3,225,204	(543,025)
971,190	Grants and subsidies	1,081,008	1,395,526	(314,518)
4,172,467	User charges	4,369,055	4,332,783	36,272
3,648,608	Rental income	3,310,721	3,758,416	(447,695)
2,020,022	Interest income	2,642,586	2,001,272	641,314
2,103,577	Dividend income	2,796,434	1,439,289	1,357,145
170,846	Sundry income	-	129,965	(129,965)
(2,191,174)	Cash reserves from/(to)	3,583,090	1,629,071	1,954,019
<b>28,407,708</b>	<b>Total funding</b>	<b>35,749,988</b>	<b>34,302,051</b>	<b>1,447,937</b>



# Rates

This section describes the various rates for 2014/15.

For Kaipara and Far North District rates assessments, keep in mind that, for efficiency, the Regional Recreational Facilities Rate, Council Services Rate and the Rescue Helicopter Service Rate will be shown as a single amount on the face of the joint regional and district rates assessments issued by the Kaipara District Council and Far North District Council. The amounts and descriptions of the separate rates are shown clearly on the reverse of all assessments.

## Uniform Annual General Charge

The council does not set a Uniform Annual General Charge.

## Targeted Region-Wide Rates

The council sets two rates which are applied as targeted region wide-rates – the Council Services Rate and the Land Management Rate. Targeted region-wide rates are paid on all rateable properties in the Northland region.

## Council Services Rate

### What it funds

The council uses the Council Services Rate to fund activities which are carried out under the Resource Management Act 1991, the Local Government Act 2002, the Maritime Transport Act 1994, Maritime Bylaws and any other activities which are not covered by any other funding source. This rate will fund the costs remaining after appropriate user fees and charges and a share of investment income, where available, have been taken into account.

### How it is set

The Council Services Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. The rate is calculated on the total projected capital value, as determined by the certificate of projected valuation of each constituent district in the Northland region. An additional \$1.73 (including GST) per separately used or inhabited part (SUIP) of a rating unit is to be assessed across the Whāngārei constituency to provide \$69,447 to fund the ongoing maintenance of the Hātea River channel. The rate is differentiated by location in the Northland region, and assessed as a fixed amount per each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whāngārei Districts and on each rating unit (RU) in the Kaipara District.

This Funding Impact Statement recognises that a differentiated, fixed amount on each rating unit (property) or SUIP of a rating unit links better to resource management planning, strategic planning, education, public advice, the public good elements of

issuing resource consents, regional advocacy and transport planning where the link to land value is very weak.

To keep costs down the council services rate, regional recreational facilities rate and the rescue helicopter rate will be shown as a single amount on the face of the joint regional and district council rates assessments issued by the Kaipara District Council and the Far North District Council with the amounts and descriptions shown clearly on the reverse of all assessments.

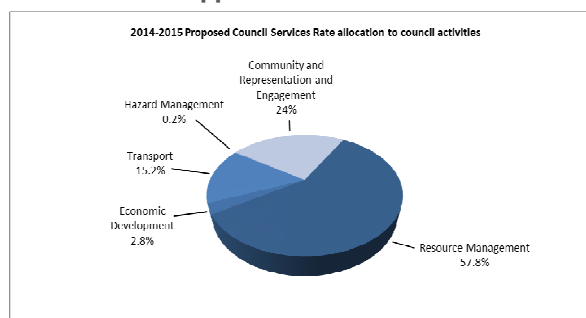
## How much is the rate?

The estimated total Council Services Rate amounts to \$8,912,497 (including GST) for the 2014/15 financial year.

The Council Services Rate payable in respect of each rating unit in the Kaipara District, and each separately used or inhabited parts (SUIP) of a rating unit in the Far North and Whāngārei Districts of the Northland region, will be set as shown in the following table.

District	Excl. GST	Incl. GST	
Far North District	\$76.84	\$88.37	per SUIP
Kaipara District	\$95.86	\$110.24	per rating unit
Whāngārei District	\$93.39	\$107.40	per SUIP

## How is the rate applied?



## Land Management Rate

### What it funds

This land value based rate is used to fund activities that are carried out under the Biosecurity Act 1993, the Soil Conservation and Rivers Control Act 1941 and the Civil Defence Emergency Management Act 2002 and the Resource Management Act 1991.

The Land Management Rate will specifically fund land and General River management planning, minor river works and pest plant and pest animal control functions that have a direct relationship to land.

The Land Management Rate is assessed across all sectors of the Northland community and recognises that all communities benefit from the protection of forests, the prevention of soil erosion, and the minimisation of damage by floodwaters and resulting improvements in water quality.

#### How it is set

The Land Management Rate is a targeted rate authorised by the Local Government (Rating) Act 2002. The rate is assessed on the land value of each rateable rating unit in the region. The rate is set per dollar of the land value. The rate per dollar of land value is different for each constituent district, as the rate is allocated on the basis of projected land value, as provided for in section 131 of the Local Government (Rating) Act. Remissions have been applied on district basis. The council does not apply a differential on this rate.

#### How much is the rate?

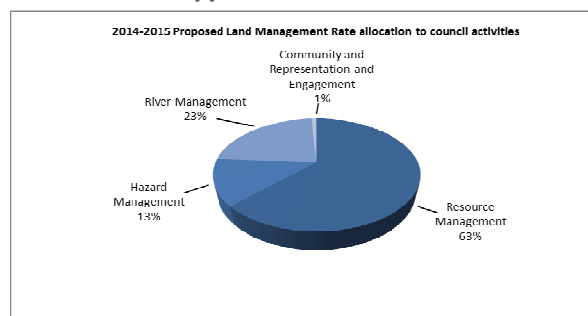
The estimated total Land Management Rate is \$6,524,859 (including GST) for the 2014/15 financial year.

The following table shows the actual and equalised land value for each district and sets the rate in the dollar for each district based on the equalised land values.

District	Actual land value \$(000)'s	Equalised land value \$(000)'s	Rate per \$100,000 of actual land value excl. GST	Rate per \$100,000 of actual land value incl. GST
Far North District	6,992,629	6,992,629	\$29.55	\$33.98
Kaipara District	3,577,840	3,536,945	\$28.94	\$33.28
Whāngārei District	8,937,636	8,901,170	\$29.36	\$33.76

If all districts had the same valuation date, each district would have the same rate per dollar for each \$100,000 of actual land value.

#### How is the rate applied?



#### Specific targeted rates

The following specific targeted rates are for 2014/15. Council does not accept lump sum contributions in respect of any targeted rates

#### Regional Recreational Facilities Rate

##### What it funds

This rate funds the development of the regional events centre.

##### How it is set

The Regional Recreational Facilities Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. The rate is a fixed amount differentiated by location in the Northland region. The rate will be assessed on each rating unit (RU) in the Kaipara District and each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whāngārei Districts. The rate is set at \$28.75 (including GST) per separately used or inhabited part (SUIP) of a rating unit in the Whāngārei District; \$5.75 (including GST) per separately used or inhabited part (SUIP) of a rating unit in the Far North District; and \$5.75 (including GST) per rating unit in the Kaipara District.

##### How much is the rate?

The estimated total Northland Regional Recreational Facilities Rate amounts to \$1,437,241 (including GST) for the 2014/15 financial year. The rate is to be set as follows.

District	Excl. GST	Incl. GST	
Far North District	\$5.00	\$5.75	per SUIP
Kaipara District	\$5.00	\$5.75	per rating unit
Whāngārei District	\$25.00	\$28.75	per SUIP

##### How is the rate applied?

This rate is applied 100% to the development of the regional events centre which forms part of the Economic Development Activity.

## Regional Infrastructure Rate

### What it funds

The council will fund activities relating to the development and/or completion of regional infrastructure projects, beginning with the Marsden Point Rail Link project.

### How it is set

The Regional Infrastructure Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. The rate is assessed on the land value of each rateable rating unit in the region. The rate is set per dollar of land value. The rate per dollar of land value is different for each constituent district as the rate is allocated on the basis of projected land value, as provided for in section 131 of the Local Government (Rating) Act. The council does not apply a differential on this rate.

### How much is the rate?

The estimated total Regional Infrastructure Rate is \$703,053 (including GST) for the 2014/15 financial year. The table below shows the actual and equalised land value for each district and sets the rate in the dollar for each district based on the equalised land values.

District	Actual land value \$(000)'s	Equalised land value \$(000)'s	Rate per \$100,000 of actual land value excl. GST	Rate per \$100,000 of actual land value incl. GST
Far North District	6,992,629	6,992,629	\$3.15	\$3.62
Kaipara District	3,577,840	3,536,945	\$3.11	\$3.58
Whāngārei District	8,937,636	8,901,170	\$3.13	\$3.60

If all districts had the same valuation date, each district would have the same rate per dollar for each \$100,000 of actual land value.

### How is the rate applied?

This rate is applied 100% to the Infrastructure Development Activity. The proceeds from this rate will be applied to funding the Marsden Point Rail Link designation.

## Rescue Helicopter Service Rate

### What it funds

The council will collect the Rescue Helicopter Service Rate to provide funding certainty to the Northland Emergency Services Trust which administers the Northland Rescue Helicopter. The rescue helicopter provides emergency services to all Northlanders.

### How it is set

The Rescue Helicopter Service Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. This rate is assessed as a fixed amount on each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whāngārei Districts and each rating unit in the Kaipara District.

### How much is the rate?

The estimated total Rescue Helicopter Service Rate is \$714,337 (including GST) for the 2014/15 financial year.

The rate for each rating unit in the Kaipara District and each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whāngārei Districts is set as \$8.03 (including GST) or \$6.98 (excluding GST).

### How is the rate applied?

The Rescue Helicopter Service Rate will be applied to the Northland Emergency Services Trust. The collection and payment of this rate forms part of the Economic Development Activity.

## Whāngārei Transport Rate

### What it funds

This rate forms the local contribution required to fund the Whāngārei bus passenger transport service.

### How it is set

The Whāngārei Transport Rate is a targeted rate as authorised by Local Government (Rating) Act 2002. The rate is a fixed amount assessed on each separately used or inhabited part (SUIP) of a rating unit in the Whāngārei District.

### How much is the rate?

The estimated total Whāngārei Transport Rate is \$504,722 (including GST) for the 2014/15 financial year.

The rate will be set at \$12.54 (including GST) or \$10.90 (excluding GST) for each separately used or inhabited part (SUIP) of a rating unit in the Whāngārei District.

### How is the rate applied?

The Whāngārei Transport Rate will be applied to the Regional Transport Management Activity to subsidise bus passenger transport in the Whāngārei District.

## Kaitiāia Transport Rate (Far North District)

### What it funds

This rate funds the Kaitiāia bus passenger transport service.

### How it is set

The Kaitiāia Transport Rate (Far North District) is a targeted rate as authorised by the Local Government

(Rating) Act 2002. The rate is a fixed amount assessed on each separately used or inhabited part (SUIP) of a rating unit located near the Kaitiāia Bus route. These rating units are identified on the map below.

### How much is the rate?

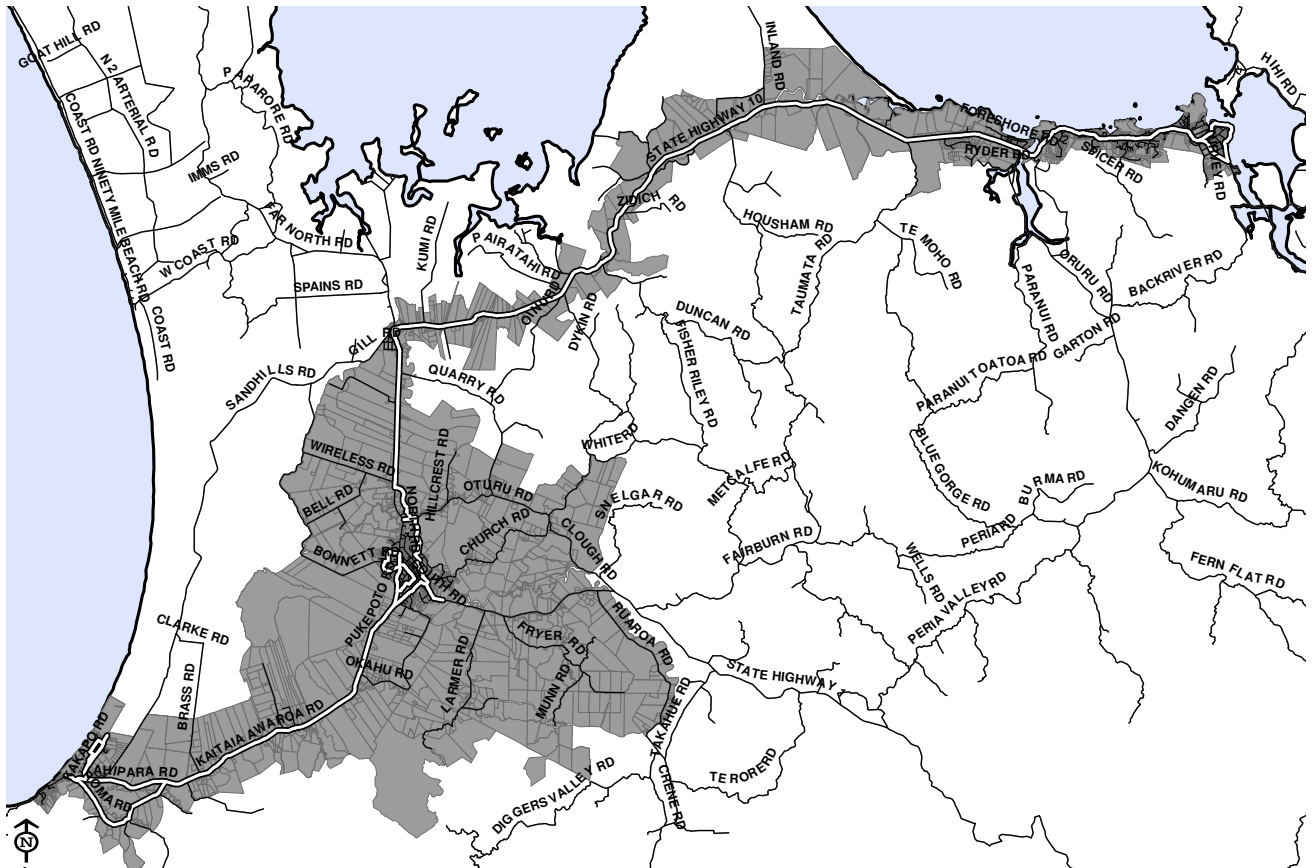
The estimated total Kaitiāia Transport Rate (Far North District) is \$91,849 (GST inclusive) for the 2014/15 financial year.

The rate will be set at \$15.47 (GST inclusive) or \$13.45 (GST exclusive) for each separately used or inhabited part (SUIP) of a rating unit located near the Kaitiā bus route, as illustrated in the map below.

### How is the rate applied?

The Kaitiāia Transport Rate (Far North District) will be applied to the Transport Activity to subsidise bus passenger transport in the Kaitiāia/Mangōnui/Ahipara area.

### Rating units for the Kaitiāia Transport Rate (Far North District)



**Awanui River Management Rate****What it funds**

To fund works on the Awanui River Flood Management Scheme.

**How it is set**

The Awanui River Management Rate is a targeted rate set under the Local Government (Rating) Act 2002, set differentially by location and area of benefit as defined in the Awanui River Flood Management Scheme.

The rate is set differentially as follows:

		Excl. GST	Incl. GST
1.	Urban rate class UA (floodplain location) \$128.11 (including GST) direct benefit plus \$12.81 (including GST) indirect benefit per separately used or inhabited part of a rating unit	\$122.54	\$140.92
2.	Urban rate classes UF (higher ground) \$12.81 (including GST) direct benefit plus \$12.81 (including GST) indirect benefit per separately used or inhabited part of a rating unit	\$22.28	\$25.62
3.	Commercial differential factor applicable to urban rate classes UA and UF, and rural hectare rate classes A1/A2, B1/B2, C, E and F		3.0
4.	Rural rate differentiated by class, \$7.88 (including GST) per separately used or inhabited part of a rating unit of indirect benefit plus a rate per hectare for each of the following classes of land in the defined Kaitaia flood rating district as stated in the Awanui River Asset Management Plan	\$6.85	\$7.88

**Awanui River Management Rate: Description**

The rating classifications and the rate charged are illustrated as follows:

Class	Description	Rate/Ha excl. GST	Rate/ha incl. GST
A1 / A2	Maximum benefit; peat basins, low-lying reclaimed tidal land; alluvial land at risk from frequent ponding and flooding.	\$14.13	\$16.24
B1 / B2	High benefit land subject to floodwater flows but not ponding as floods recede.	\$10.59	\$12.18
C	Moderate benefit; land floods less frequently and water clears quickly.	\$7.06	\$8.12
E	Land in flood-ways and ponding areas that receive no benefit and land retained in native bush that provides watershed protection.	–	–
F	Contributes runoff waters, and increases the need for flood protection.	\$0.56	\$0.65

**How much is the rate?**

The estimated total Awanui River Management Rate is \$480,588 (including GST) for the 2014/15 financial year. The revenue sought from each category of rateable land will be as follows:

Class		Total revenue excl GST	Total revenue incl GST
Class A	Rural	\$41,799	\$48,069
Class B	Rural	\$32,946	\$37,888
Class C	Rural	\$11,414	\$13,126
Class F	Rural	\$11,324	\$13,023
Indirect benefit	Rural	\$11,788	\$13,556
Urban A		\$172,040	\$197,846
Urban F		\$14,482	\$16,654
Commercial differential	Majority urban	\$122,110	\$140,426
<b>Total Rate</b>		<b>\$417,903</b>	<b>\$480,588</b>

**How is the rate applied?**

The rate is applied 100% to Awanui River Flood Management Scheme works which form part of the River Management Activity.

**Kaihū River Management Rate****What it funds**

This rate funds channel maintenance works on the Kaihū River Flood Management Scheme.

**How it is set**

The Kaihū River Management Rate is a targeted rate set under the Local Government (Rating) Act 2002, set differentially by location and area of benefit as defined in the Kaihū River Management Plan.

The council will set the rate differentially as follows:

- Class A – land on the floodplain and side valleys downstream of the Rotu Bottleneck; rate is applied per hectare of land.
- Class B – land on the floodplain and tributary side valleys between Ahikiwi and the Rotu Bottleneck; rate is applied per hectare of land.
- Catchment rate – balance of land within the Kaihū River rating area not falling within class A and class B; rate is applied per hectare of land.
- Urban contribution – a contribution from Kaipara District Council instead of a separate rate per property.

The rating classifications and the rate charged are illustrated as follows:

**Kaihū River Management Rate: Description**

Class	Description	Rate/Ha excl. GST	Rate/Ha incl. GST
A	Land on the floodplain and side valleys downstream of the Rotu Bottleneck.	\$22.28	\$25.62
B	Land on the floodplain and tributary side valleys between Ahikiwi and the Rotu Bottleneck.	\$11.14	\$12.81
Catchment rate	Balance of rateable land within the Kaihū River rating area.	\$1.67	\$1.92
Urban contribution	A contribution from Kaipara District Council instead of a separate rate per property.	\$4,951	\$5,694 per annum

**How much is the rate?**

The estimated total Kaihū River Management Rate is \$90,404 (including GST) in the 2012/2013 financial year. The revenue sought from each category of rateable land will be as follows:

	Total revenue excl. GST	Total revenue incl. GST
Class A	\$25,022	\$28,775
Class B	\$17,215	\$19,797
Catchment rate	\$31,424	\$36,138
Urban contribution	\$4,951	\$5,694
	<b>\$78,612</b>	<b>\$90,404</b>

**How is the rate applied?**

The rate is applied 100% to Kaihū River Management Scheme works which form part of the River Management Activity.

**Kaeo–Whangaroa Rivers Management Rate****What it funds**

This rate funds operational and capital flood scheme works in Kaeo and Tauranga Bay, and minor river maintenance works to clear flood debris and gravel from streams from Taupo Bay to Te Ngairi.

**How it is set**

The Kaeo–Whangaroa Rivers Management Rate is a targeted rate set the Local Government (Rating) Act 2002, set on a uniform basis in respect of each separately used or inhabited part (SUIP) of a rating unit falling within the former Whangaroa ward rating rolls of 100–199.

**How much is the rate?**

The estimated total Kaeo–Whangaroa Rivers Management Rate is \$154,352 (including GST) in the 2014/15 financial year. The rate is set at \$74.53 (including GST) or \$64.81 (excluding GST) and will be assessed on each separately used or inhabited part (SUIP) of a rating unit falling between rating rolls 100–199 of the former Whangaroa ward.

**How is the rate applied?**

The rate is applied 100% to Whangaroa Rivers Management works which forms part of the River Management Activity.



## Kerikeri–Waipapa Rivers Management Rate

### What it funds

This rate funds operational river works and detailed investigations into flood scheme design options within the Kerikeri–Waipapa area.

### How it is set

The Kerikeri–Waipapa Rivers Management Rate is a targeted rate set under the Local Government (Rating) Act 2002, set on a uniform basis in respect of each separately used or inhabited part (SUIP) of a rating units for properties identified in the map below as contributing catchments within the Kerikeri-Waipapa area.

### How much is the rate?

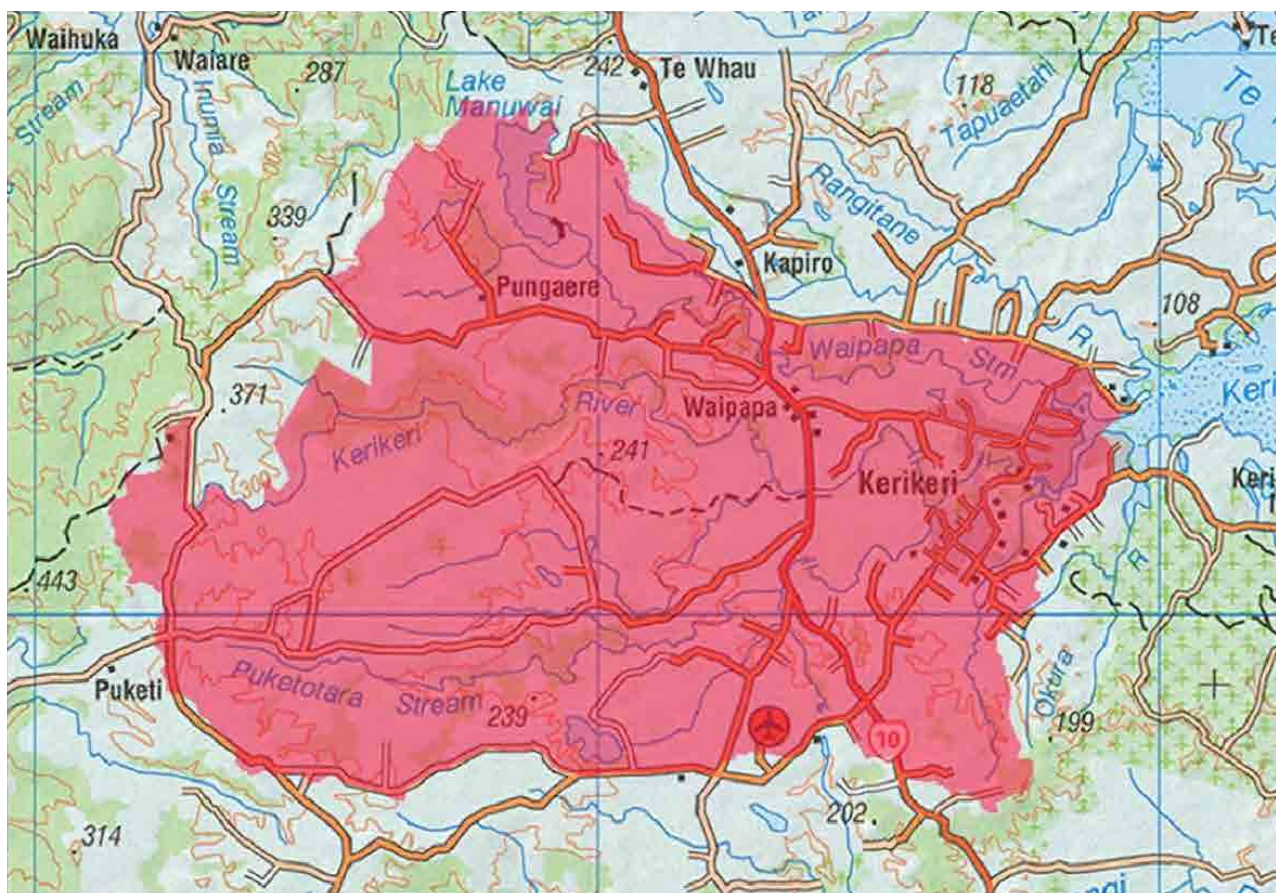
The total estimated Kerikeri–Waipapa Rivers Management Rate is \$220,823 (including GST) in the 2014/15 financial year.

The rate is set at \$49.96 (including GST) or \$43.44 (excluding GST) and is assessed on each separately used or inhabited part (SUIP) of a rating unit for properties identified in the map below.

### How is the rate applied?

The rate is applied 100% to Kerikeri–Waipapa Rivers Flood Management Scheme works which form part of the River Management Activity.

## Kerikeri–Waipapa Rivers Management Rate area



**Whāngārei Urban Rivers Management Rate****What it funds**

This rate funds the operational costs and capital costs (detention dam 2014/15) of the flood risk reduction project for Whāngārei.

**How it is set**

The Whāngārei Urban Rivers Management Rate is a targeted rate set under the Local Government (Rating) Act 2002, differentiated by location (see maps below) and category and set as a fixed amount per each separately used or inhabited part (SUIP) of a rating unit, as follows:

		<b>Excl. GST Per SUIP</b>	<b>Incl. GST Per SUIP</b>
1.	Commercial properties in the Whāngārei CBD flood area	\$238.58	\$274.37
2.	Residential properties in the Whāngārei CBD flood area	\$90.68	\$104.28
3.	Properties in the contributing water catchment area (including properties falling in the Waiarohia, Raumanga, Kirikiri and Hatea River catchments)	\$31.97	\$36.77

Residential properties are properties being used and rated for residential purposes (including lifestyle). Commercial properties are all rating units other than residential being used and rated for commercial purposes (including industrial

**How much is the rate?**

The estimated total Whāngārei Urban Rivers Management Rate is \$827,431 (including GST) in the 2014/15 financial year. The revenue sought from each category is as follows:

		<b>Excl. GST</b>	<b>Incl. GST</b>
1.	Commercial properties in the Whāngārei CBD flood area	\$181,559	\$208,793
2.	Residential properties in the Whāngārei CBD flood area	\$11,879	\$13,661
3.	Properties in the contributing water catchment area (including properties falling in the Waiarohia, Raumanga, Kirikiri and Hatea River catchments)	\$526,066	\$604,976
		<b>\$719,505</b>	<b>\$827,431</b>

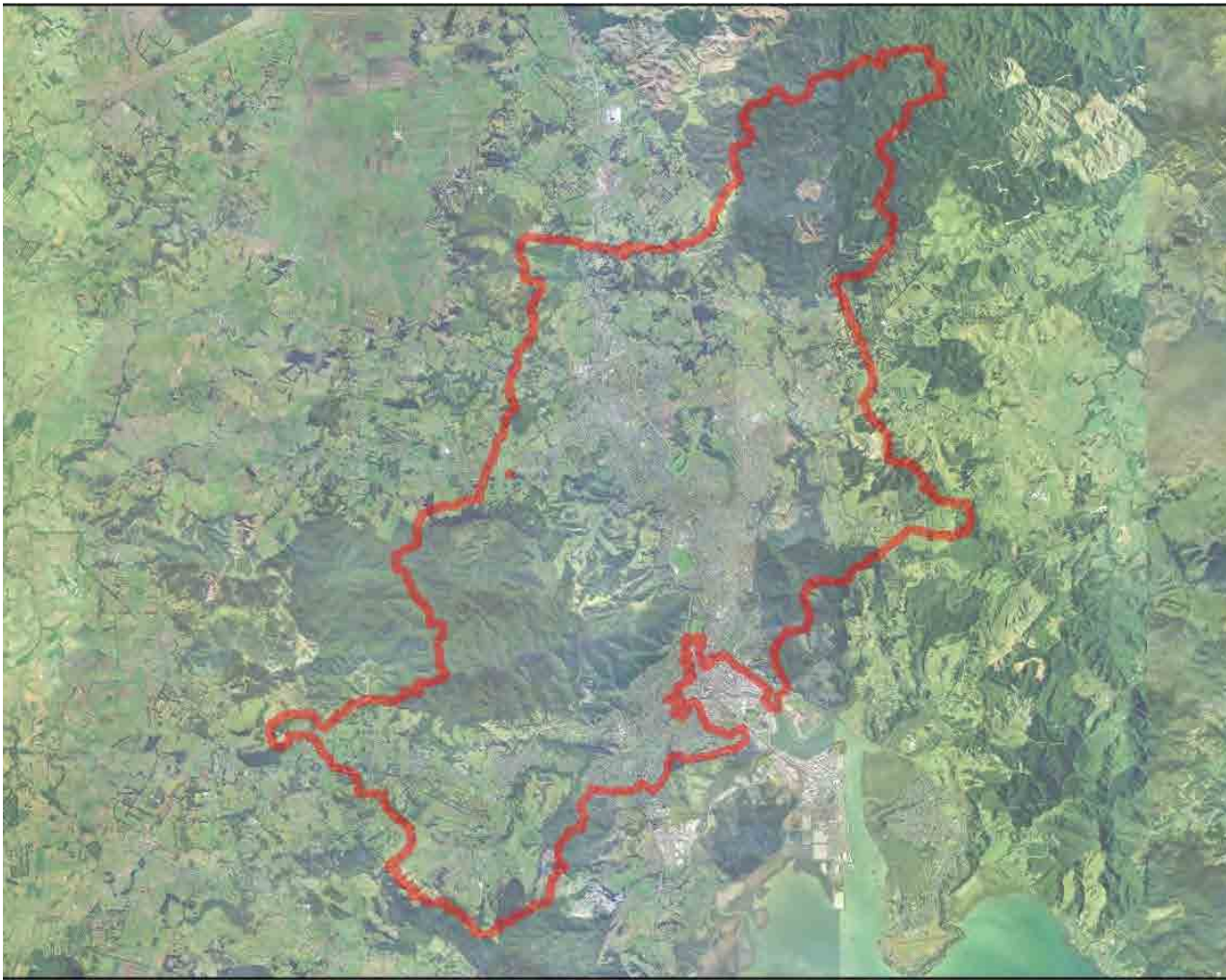
**How is the rate applied?**

The rate is applied 100% to Whāngārei Urban Rivers Management Scheme works which form part of the River Management Activity.

**Whāngārei CBD flood area**



Contributing water catchments in Whāngārei Urban Rivers Management Scheme



**Further rating information**

Northland's three district councils collect rates on behalf of the regional council and hold delegated powers to discount, remit, postpone or add penalties to the regional rate, as resolved by the Far North District, Kaipara District and Whāngārei District Councils.

Northland Regional Council will apply the definitions of the Far North, Kaipara and Whāngārei District Councils to determine a rating unit or separately used or inhabited part of a rating unit as follows:

**Far North District Council separately used or inhabited part (SUIP) of a rating unit definition**

A separately used or inhabited part (SUIP) of a rating unit is defined as:

- 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; or
- Any part or parts of a rating unit used or occupied by the ratepayer for more than one single use.

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

- Individual flats or apartments
- Separately leased commercial areas which are leased on a unit basis (a unit basis means that the area is capable of separate and clear identification)
- Vacant rating units
- Single rating units which contain multiple uses such as a shop and dwelling on the same rating unit
- A residential building or part of a residential building that is used, or can be used as an independent residence. An independent dwelling is defined as having a separate entrance, cooking facilities, living facilities and toilet/bathroom facilities.

The following are not considered to be separately used 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 partner.

**Whāngārei District Council separately used or inhabited part of a rating unit definition**

A separately used or inhabited part (SUIP) of a rating unit is defined as a clearly identified part of a property (rating unit) that is capable of separate use or being separately inhabited or occupied. For a commercial rating unit this means a building or part of a building that is, or is capable of being, separately tenanted, leased or sub-leased. For a residential rating unit, this includes a building or part of a building which is used, or is capable of being used, as an independent residence.

An independent residence means a self-contained dwelling containing separate cooking and living facilities; separate entrance; and separate toilet and bathroom facilities.

Examples include:

- Each separate shop or business activity on a rating unit is a separately used part.
- Each dwelling, flat, or additional rentable unit (attached or not attached) on a residential property which is let (or capable of being let) is a separately inhabitable part.
- Individually tenanted flats, including retirement units, apartments and town houses (attached or not attached) or multiple dwellings on Māori freehold land are separately inhabited parts.
- Each block of land for which a separate title has been issued, even if that land is vacant.

**Far North District Council Postponement Charges**

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

At the Far North District Council's discretion all the following postponement fees may be added to the total postponement balance:

- Application Fee: \$50 (including GST)
- Administration Fee: \$50 pa (including GST)
- Management Fee on the Residential Postponement Policy: 1% on the outstanding balance (including GST)
- Reserve Fund Fee on the Residential Postponement Policy: 0.25% on the outstanding balance (including GST)
- Independent Advice/Counselling Fee on the Residential Postponement Policy: \$300 (including GST) Financing Fee on all postponements: Currently set at 6.5% pa but may vary to match Far North District Council's average cost of funds (GST Free)

**Equalisation of rates**

Each district in Northland is independently revaluated by Quotable Value over a three-yearly cycle (one district per year). To ensure that property valuations in the remaining two districts are current, a registered valuer also provides us with "an estimate of projected value" of property values in those districts (as provided for in Section 131 of the Local Government (Rating) Act 2002). The Council Services Rate is set differentiated by the projected capital value of each district. The Land Management Rate and Regional Infrastructure Rate are set according to projected land values in each district – for these two rates, remember that if all the districts had the same valuation date, then each district would have the same rate per dollar of actual land value.

**Inspection and objection to council's Rating Information Database**

The Rating Information Database (RID) for each district is available at the relevant district council and on the district councils' websites. The website addresses are:

**[www.fndc.govt.nz](http://www.fndc.govt.nz)**

**[www.wdc.govt.nz](http://www.wdc.govt.nz)**

**[www.kaipara.govt.nz](http://www.kaipara.govt.nz)**

Ratepayers have the right to inspect Rating Information Database records and can object on the grounds set out in the Local Government (Rating) Act 2002.

**How much will my rates be?**

Presented on the next pages are some example rates for properties in each of Northland's three districts. The tables show the total rates that would apply to different groups of ratepayers under this Annual Plan.

Note that the rates detailed in this Plan are worked out using estimated land or capital values (where applicable) – actual rates will be set using district valuation rolls as at 30 June 2014, so they may differ slightly.

**Ratepayers in the Whāngārei District****Whāngārei District ratepayers will be assessed:**

- (1) A targeted Council Services Rate, differentiated by location, projected capital value as assessed by certificate of projected value of the district at 30 June, with an additional charge of \$1.73 (including GST) to fund the maintenance of the Hātea Channel;
- (2) A targeted Land Management Rate based on the equalised land value of the property;
- (3) A targeted, fixed Regional Recreational Facilities Rate, differentiated by location;
- (4) A targeted Regional Infrastructure Rate based on the equalised land value of the property;
- (5) A targeted, fixed Transport Rate (Whāngārei District);
- (6) A targeted, fixed Rescue Helicopter Service Rate;
- (7) A targeted Whāngārei Urban Rivers Management Rate.

<b>Whāngārei urban/rural/other</b> Land Management Rate = LV rate in the \$ = 0.0003376 Infrastructure Rate = LV rate in the \$ = 0.00003603	<b>Land value</b>	<b>2014/15 Rates incl. GST</b>	<b>2013/14 Rates incl. GST</b>
<b>Residential property (non CBD)</b>			
Council Services Rate		\$107.40	\$109.08
Land Management Rate	\$120,000	\$40.51	\$37.91
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$4.32	\$4.27
Transport Rate (Whāngārei District)		\$12.54	\$12.78
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$201.55</b>	<b>\$201.08</b>
<b>Residential property (non CBD)</b>			
Council Services Rate		\$107.40	\$109.08
Land Management Rate	\$225,000	\$75.95	\$71.08
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$8.11	\$8.01
Transport Rate (Whāngārei District)		\$12.54	\$12.78
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$240.78</b>	<b>\$237.99</b>
<b>Residential property in CBD area</b>			
Council Services Rate		\$107.40	\$109.08
Land Management Rate	\$225,000	\$75.95	\$71.08
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$8.11	\$8.01
Transport Rate (Whāngārei District)		\$12.54	\$12.78
Rescue Helicopter Service Rate		\$8.03	\$8.29
Whāngārei Urban Rivers Management Rate		\$104.28	\$104.28
<b>Total regional rates (including GST)</b>		<b>\$345.06</b>	<b>\$342.27</b>
<b>Residential property in Urban Rivers catchment area</b>			
Council Services Rate		\$107.40	\$109.08
Land Management Rate	\$225,000	\$75.95	\$71.08
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$8.11	\$8.01
Transport Rate (Whāngārei District)		\$12.54	\$12.78
Rescue Helicopter Service Rate		\$8.03	\$8.29
Whāngārei Urban Rivers Management Rate		\$36.77	\$36.77
<b>Total regional rates (including GST)</b>		<b>\$277.55</b>	<b>\$274.76</b>



<b>Whāngārei urban/rural/other</b> Land Management Rate = LV rate in the \$ = 0.0003376 Infrastructure Rate = LV rate in the \$ = 0.00003603	<b>Land value</b>	<b>2014/15 Rates incl. GST</b>	<b>2013/14 Rates incl. GST</b>
<b>Farm property</b>			
Council Services Rate		\$107.40	\$109.08
Land Management Rate	\$2,750,000	\$928.33	\$868.74
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$99.10	\$97.93
Transport Rate (Whāngārei District)		\$12.54	\$12.78
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$1,184.15</b>	<b>\$1,125.57</b>
<b>Commercial property (non CBD)</b>			
Council Services Rate		\$107.40	\$109.08
Land Management Rate	\$2,000,000	\$675.15	\$631.80
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$72.07	\$71.23
Transport Rate (Whāngārei District)		\$12.54	\$12.78
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$903.94</b>	<b>\$861.93</b>
<b>Commercial property in CBD area</b>			
Council Services Rate		\$107.40	\$109.08
Land Management Rate	\$2,000,000	\$675.15	\$631.80
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$72.07	\$71.23
Transport Rate (Whāngārei District)		\$12.54	\$12.78
Rescue Helicopter Service Rate		\$8.03	\$8.29
Whāngārei Urban Rivers Management Rate		\$274.37	\$274.37
<b>Total regional rates (including GST)</b>		<b>\$1,178.31</b>	<b>\$1,136.30</b>

**Ratepayers in the Kaipara District****Kaipara District ratepayers will be assessed:**

- (1) A targeted Council Services Rate, differentiated by location, projected capital value as assessed by certificate of projected value of the district at 30 June;
- (2) A targeted Land Management Rate based on the equalised land value of the property;
- (3) A targeted, fixed Regional Recreational Facilities Rate, differentiated by location;
- (4) A targeted Regional Infrastructure Rate based on the equalised land value of the property;
- (5) A targeted, fixed Rescue Helicopter Service Rate per rating unit, and
- (6) A targeted Kaihū River Management Rate, based on land area, and level of benefit to land and rating units.

<b>Kaipara urban/rural</b> Land Management Rate = LV rate in the \$ = 0.0003328 Infrastructure Rate = LV rate in the \$ = 0.00003577	<b>Land value</b>	<b>2014/15 Rates incl. GST</b>	<b>2013/14 Rates incl. GST</b>
<b>Residential property</b>			
Council Services Rate		\$110.24	\$106.75
Land Management Rate	\$120,000	\$39.94	\$34.70
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.29	\$3.98
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$168.25</b>	<b>\$159.47</b>
<b>Residential property</b>			
Council Services Rate		\$110.24	\$106.75
Land Management Rate	\$225,000	\$74.88	\$65.07
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$8.05	\$7.47
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$206.95</b>	<b>\$193.33</b>
<b>Farm property</b>			
Council Services Rate		\$110.24	\$106.75
Land Management Rate	\$2,750,000	\$915.24	\$795.37
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$98.36	\$91.24
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$1,137.62</b>	<b>\$1,007.40</b>

<b>Additional for properties in the Kaihū River catchment</b>	<b>Land value</b>	<b>2014/15 Rates incl. GST</b>	<b>2013/14 Rates incl. GST</b>
<b>10 hectares</b>	<b>Class A</b>	\$256.22	\$256.22
	<b>Class B</b>	\$128.10	\$128.10
	<b>Catchment Rate</b>	\$19.20	\$19.20
<b>100 hectares</b>	<b>Class A</b>	\$2,562.20	\$2,562.20
	<b>Class B</b>	\$1,281.00	\$1,281.00
	<b>Catchment Rate</b>	\$192.00	\$192.00

**Ratepayers in the Far North District****Far North District ratepayers will be assessed:**

- (1) A targeted Council Services Rate, differentiated by location, projected capital value as assessed by certificate of projected value of the district at 30 June;
- (2) A targeted Land Management Rate based on the equalised land value of the property;
- (3) A targeted, fixed Regional Recreational Facilities Rate, differentiated by location;
- (4) A targeted Regional Infrastructure Rate based on the equalised land value of the property;
- (5) A targeted, fixed Rescue Helicopter Service Rate.

<b>Far North</b> Land Management Rate = LV rate in the \$ = \$0.0003398 Infrastructure Rate = LV rate in the \$ = \$0.00003618	<b>Land value</b>	<b>2014/15 Rates incl. GST</b>	<b>2013/14 Rates incl. GST</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.85
Land Management Rate	\$120,000	\$40.77	\$32.55
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.34	\$3.70
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$147.26</b>	<b>\$143.87</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$225,000	\$76.45	\$61.04
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$8.14	\$6.93
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$186.74</b>	<b>\$175.59</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$2,750,000	\$934.38	\$746.03
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$99.50	\$84.71
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$1,136.03</b>	<b>\$938.36</b>

**Far North District ratepayers in the Awanui River Management Rate area will be assessed:**

- (1) A targeted Council Services Rate, differentiated by location, projected capital value as assessed by certificate of projected value of the district at 30 June;
- (2) A targeted Land Management Rate based on the equalised land value of the property;
- (3) A targeted, fixed Regional Recreational Facilities Rate, differentiated by location;
- (4) A targeted Regional Infrastructure Rate based on the equalised land value of the property;
- (5) A targeted, fixed Rescue Helicopter Service Rate;
- (6) A targeted Awanui River Management Rate, classes UA/UF and A, B, C, E and F.

<b>Far North – Awanui catchment</b> Land Management Rate = LV rate in the \$ = \$0.0003398 Infrastructure Rate = LV rate in the \$ = \$0.00003618	<b>Land value</b>	<b>2014/15 Rates incl. GST</b>	<b>2013/14 Rates incl. GST</b>
<b>Residential &amp; commercial urban</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$120,000	\$40.77	\$32.55
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.34	\$3.70
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Plus Awanui River Management Rates applicable to:</b>			
Urban UA low land \$		\$140.92	\$140.92
Urban UF hills \$		\$25.62	\$25.62
Commercial urban UA \$		<sup>1</sup> \$422.76	<sup>1</sup> \$422.76
<b>Lifestyle – 10 hectares</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$450,000	\$152.90	\$122.08
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$16.28	\$13.86
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Plus Awanui River Management Rates applicable to:</b>			
Rural commercial A		<sup>1</sup> \$495.08	<sup>1</sup> \$495.08
Rural commercial B		<sup>1</sup> \$373.28	<sup>1</sup> \$373.28
Rural Class A		\$170.28	\$170.28
Rural Class B		\$129.68	\$129.68
Rural Class C		\$89.08	\$89.08
Rural Class E		\$7.88	\$7.88
Rural Class F		\$14.38	\$14.38
<b>Farm property – 100 hectares</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$2,750,000	\$934.38	\$746.03
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$99.50	\$84.71
Rescue Helicopter Service Rate		\$8.03	\$8.29
<b>Plus Awanui River Management Rates applicable to:</b>			
Farm Class A		\$1,631.88	\$1,631.88
Farm Class B		\$1,225.88	\$1,225.88
Farm Class C		\$819.88	\$819.88
Farm Class E		\$7.88	\$7.88
Farm Class F		\$72.88	\$72.88

<sup>1</sup> Commercial properties for the Awanui River Management Rate are subject to the 3:1 commercial differential on class UA (\$140.92 including GST) for urban commercial; \$16.24 per ha for Rural Commercial A and \$12.18 per ha for Rural B. The rural commercial rate also includes a single rate of \$7.88 to reflect the indirect benefit. Note that commercial and industrial activities in rural zones that have a lower area and land value will be rated less than the illustrated differentials above – refer to rating factors previously set out (and multiply by the differential factor of 3). Those properties with greater land values and hectares than illustrated above will consequently pay proportionately more than shown in the second and third sections of the table.

**Far North District ratepayers in the Kaeo–Whangaroa Rivers Management Rate area will be assessed:**

- (1) A targeted Council Services Rate, differentiated by location, projected capital value as assessed by certificate of projected value of the district at 30 June;
- (2) A targeted Land Management Rate based on the equalised land value of the property;
- (3) A targeted, fixed Regional Recreational Facilities Rate, differentiated by location;
- (4) A targeted Regional Infrastructure Rate based on the equalised land value of the property;
- (5) A targeted, fixed Rescue Helicopter Service Rate;
- (6) A targeted Kaeo–Whangaroa Rivers Management Rate set on a uniform basis across all properties within the former Whangaroa Ward (rating rolls 100–199).

<b>Far North</b> Land Management Rate = LV rate in the \$ = \$0.0003398 Infrastructure Rate = LV rate in the \$ = \$0.00003618	<b>Land value</b>	<b>2014/15 Rates incl. GST</b>	<b>2013/14 Rates incl. GST</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$120,000	\$40.77	\$32.55
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.34	\$3.70
Rescue Helicopter Service Rate		\$8.03	\$8.29
Kaeo–Whangaroa Rivers Management Rate		\$74.53	\$74.53
<b>Total regional rates (including GST)</b>		<b>\$221.79</b>	<b>\$218.40</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$225,000	\$76.45	\$61.04
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$8.14	\$6.93
Rescue Helicopter Service Rate		\$8.03	\$8.29
Kaeo–Whangaroa Rivers Management Rate		\$74.53	\$74.53
<b>Total regional rates (including GST)</b>		<b>\$261.27</b>	<b>\$250.12</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$2,750,000	\$934.38	\$746.03
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$99.50	\$84.71
Rescue Helicopter Service Rate		\$8.03	\$8.29
Kaeo–Whangaroa Rivers Management Rate		\$74.53	\$74.53
<b>Total regional rates (including GST)</b>		<b>\$1,210.56</b>	<b>\$1,012.89</b>

**Far North District ratepayers in the Kerikeri–Waipapa Rivers Management Rate area will be assessed:**

- (1) A targeted Council Services Rate, differentiated by location, projected capital value as assessed by certificate of projected value of the district at 30 June;
- (2) A targeted Land Management Rate based on the equalised land value of the property;
- (3) A targeted, fixed Regional Recreational Facilities Rate, differentiated by location;
- (4) A targeted Regional Infrastructure Rate based on the equalised land value of the property;
- (5) A targeted, fixed Rescue Helicopter Service Rate;
- (6) A targeted Kerikeri–Waipapa Rivers Management Rate set on a uniform basis across all properties falling within the Kerikeri–Waipapa catchment area.

<b>Far North</b> Land Management Rate = LV rate in the \$ = \$0.0003398 Infrastructure Rate = LV rate in the \$ = \$0.00003618	<b>Land value</b>	<b>2014/15 Rates incl. GST</b>	<b>2013/14 Rates incl. GST</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$120,000	\$40.77	\$32.55
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.34	\$3.70
Rescue Helicopter Service Rate		\$8.03	\$8.29
Kerikeri–Waipapa Rivers Management Rate		\$49.96	\$49.96
<b>Total regional rates (including GST)</b>		<b>\$197.22</b>	<b>\$193.83</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$225,000	\$76.45	\$61.04
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$8.14	\$6.93
Rescue Helicopter Service Rate		\$8.03	\$8.29
Kerikeri–Waipapa Rivers Management Rate		\$49.96	\$49.96
<b>Total regional rates (including GST)</b>		<b>\$236.70</b>	<b>\$225.55</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$2,750,000	\$934.38	\$746.03
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$99.50	\$84.71
Rescue Helicopter Service Rate		\$8.03	\$8.29
Kerikeri–Waipapa Rivers Management Rate		\$49.96	\$49.96
<b>Total regional rates (including GST)</b>		<b>\$1,185.99</b>	<b>\$988.32</b>

**Far North District ratepayers in the Kaitiāia Transport Rate area will be assessed:**

- (1) A targeted Council Services Rate, differentiated by location, projected capital value as assessed by certificate of projected value of the district at 30 June;
- (2) A targeted Land Management Rate based on the equalised land value of the property;
- (3) A targeted, fixed Regional Recreational Facilities Rate, differentiated by location;
- (4) A Targeted Regional Infrastructure Rate based on the equalised land value of the property;
- (5) A targeted, fixed Rescue Helicopter Service Rate;
- (6) A targeted Kaitiāia Transport Rate set on a uniform basis across all properties falling within the targeted area. All rates include GST.

<b>Far North</b>			
Land Management Rate = LV rate in the \$ = \$0.0003398	<b>Land value</b>	<b>2014/15 Rates incl. GST</b>	<b>2013/14 Rates incl. GST</b>
Infrastructure Rate = LV rate in the \$ = \$0.00003618			
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$120,000	\$40.77	\$32.55
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.34	\$3.70
Rescue Helicopter Service Rate		\$8.03	\$8.29
Kaitiāia Transport Rate		\$15.47	\$15.62
<b>Total regional rates (including GST)</b>		<b>\$162.73</b>	<b>\$159.49</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$225,000	\$76.45	\$61.04
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$8.14	\$6.93
Rescue Helicopter Service Rate		\$8.03	\$8.29
Kaitiāia Transport Rate		\$15.47	\$15.62
<b>Total regional rates (including GST)</b>		<b>\$202.21</b>	<b>\$191.21</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$88.37	\$93.58
Land Management Rate	\$2,750,000	\$934.38	\$746.03
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$99.50	\$84.71
Rescue Helicopter Service Rate		\$8.03	\$8.29
Kaitiāia Transport Rate		\$15.47	\$15.62
<b>Total regional rates (including GST)</b>		<b>\$1,151.50</b>	<b>\$953.98</b>

# Prospective Funding Impact Statement

The prospective Funding Impact Statement is stated excluding GST. The total estimated gross expenditure for the Northland Regional Council for 2014/15 is \$35,749,987. Total expenditure will be funded from the sources listed. These funding/financing sources are consistent with the Revenue and Financing Policy within the Long Term Plan 2012–

The amounts presented under the heading “General rates, uniform annual general charges, rates penalties” in the 2013/14

Annual Plan 2013/14 \$	Prospective Funding Impact Statement for period ending 30 June 2015:	Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
	<b>Sources of operating funding</b>			
-	General rates, uniform annual general charges, rates penalties	-	-	-
17,512,172	Targeted rates (other than a targeted water rates)	17,967,094	19,615,730	(1,648,636)
971,190	Subsidies and grants for operating purposes	1,081,008	1,395,526	(314,517)
4,172,467	Fees, charges and targeted rates for water supply	4,369,055	4,332,783	36,272
4,123,599	Interest and dividends from investments	5,439,020	3,440,561	1,998,459
3,819,454	Local authorities fuel tax, fines, infringement fees and other receipts	3,310,721	3,888,381	(577,660)
<b>30,598,882</b>	<b>Total operating funding</b> (see next page for breakdown)	<b>32,166,898</b>	<b>32,672,980</b>	<b>(506,082)</b>
	<b>Applications of operating funding</b>			
26,339,669	Payments to staff and suppliers	28,744,651	27,112,092	(1,632,559)
94,272	Finance costs	110,866	1,000	(109,866)
-	Other operating funding applications	-	-	-
<b>26,433,941</b>	<b>Total applications of operating funding</b> (see next page for breakdown)	<b>28,855,517</b>	<b>27,113,092</b>	<b>(1,742,425)</b>
<b>4,164,941</b>	<b>Surplus/(deficit) of operating funding</b>	<b>3,311,381</b>	<b>5,559,888</b>	<b>(2,248,506)</b>
	<b>Sources of capital funding</b>			
-	Subsidies and grants for capital purposes	-	-	-
-	Development and financial contributions	-	-	-
-	Increase/(decrease) in debt	-	-	-
-	Gross proceeds from sale of assets	-	-	-
-	Lump sum contributions	-	-	-
-	Other dedicated capital funding	-	-	-
-	<b>Total sources of capital funding</b>	-	-	-
	<b>Applications of capital funding</b>			
	Capital expenditure			
-	To meet additional demand	-	-	-
1,069,264	To improve levels of service	5,930,977	6,422,522	491,545
904,503	To replace existing assets	963,494	766,437	(197,057)
2,366,532	Increase/(decrease) in reserves	(3,873,871)	(1,967,953)	1,905,918
(175,359)	Increase/(decrease) of investments	290,781	338,882	48,101
<b>4,164,941</b>	<b>Total applications of capital funding</b>	<b>3,311,381</b>	<b>5,559,888</b>	<b>2,248,506</b>
<b>(4,164,941)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(3,311,381)</b>	<b>(5,559,888)</b>	<b>2,248,506</b>
-	<b>Funding balance</b>	-	-	-

Annual Plan and Year 3 of the 2012/22 LTP have been reclassified as Targeted rates in the 2014/15 Annual Plan prospective funding impact statements to be consistent with the 2014/15 Annual Plan operating funding categories. The amount reclassified relates to council services rate income and land management rate income.



Annual Plan 2013/14 \$	Reconciliation to the Prospective Statement of Comprehensive Revenue and Expense	Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
1,973,767	Capital expenditure – included above, not in Comprehensive Revenue and Expense.	6,894,471	7,188,959	(294,488)
(175,359)	Investment movements – included above, not in Comprehensive Revenue and Expense.	290,781	338,882	(48,101)
147,447	Forestry Asset Revaluation – included in Comprehensive Revenue and Expense, not above.	177,000	98,891	78,109
30,686	Emission Trading Scheme income – included in Comprehensive Revenue and Expense, not above.	-	-	-
742,795	Infrastructural Asset Revaluation – included in Comprehensive Revenue and Expense, not above.	-	-	-
2,366,532	Transfers from/ (to) special reserves – included above, not in Comprehensive Revenue and Expense.	(3,873,871)	(1,967,953)	(1,905,918)
(1,131,791)	Depreciation expense – included in Comprehensive Revenue and Expense, not above.	(1,228,817)	(1,252,891)	24,074
<b>3,954,078</b>	<b>Total Comprehensive Revenue and Expense for the Years as per the Statement of Comprehensive Revenue and Expense</b>	<b>2,259,564</b>	<b>4,405,888</b>	<b>(2,146,324)</b>

Annual Plan 2013/14 \$	Breakdown of operating funding sources	Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
7,691,495	Council Service Rate	7,749,998	8,525,519	(775,521)
5,314,720	Land Management Rate	5,673,792	6,031,939	(358,147)
611,353	Regional Infrastructure Rate	611,353	593,602	17,748
1,220,845	Regional Recreational Facilities Rate	1,249,775	1,239,466	10,309
2,673,759	Other Targeted Rates	2,682,179	3,225,204	(543,025)
971,190	Grants and subsidies	1,081,008	1,395,526	(314,518)
4,172,467	User charges	4,369,055	4,332,783	36,272
3,648,608	Rental income	3,310,721	3,758,416	(447,695)
2,020,022	Interest income	2,642,586	2,001,272	641,314
2,103,577	Dividend income	2,796,434	1,439,289	1,357,145
170,846	Sundry income	-	129,965	(129,965)
<b>30,598,882</b>	<b>Total operating funding</b>	<b>32,166,898</b>	<b>32,672,980</b>	<b>(506,082)</b>

Annual Plan 2013/14 \$	Breakdown of applications of operating funding sources	Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
13,413,132	Resource management	14,641,508	14,293,123	(348,385)
2,894,340	Economic development	3,125,998	3,096,554	(29,444)
4,274,528	Transport	4,591,387	4,747,353	155,966
1,597,213	Hazard management	1,421,971	1,700,124	278,153
2,681,221	River management	3,161,626	2,012,257	(1,149,369)
2,314,426	Community representation and engagement	3,010,550	2,508,110	(502,439)
5,818,631	Support services	6,647,222	5,750,591	(896,631)
(6,559,550)	Less internal charges recovered	(7,744,744)	(6,995,021)	749,723
<b>26,433,941</b>	<b>Total applications of operating funding</b>	<b>28,855,517</b>	<b>27,113,092</b>	<b>(1,742,425)</b>

Annual Plan 2013/14 \$	Depreciation by activity	Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
289,940	Resource management	302,327	295,351	(6,976)
-	Economic development	-	-	-
152,108	Transport	74,885	156,540	81,655
17,096	Hazard management	1,520	16,740	15,220
62,892	River management	92,909	149,248	56,339
26,604	Community representation and engagement	6,205	26,625	20,420
583,151	Support services	750,971	608,385	(142,586)
<b>1,131,791</b>	<b>Total depreciation by activity</b>	<b>1,228,817</b>	<b>1,252,891</b>	<b>24,074</b>

All the funding impact statements within this plan are presented for compliance with Local Government (Financial Reporting and Prudence) Regulations 2014. It is not prepared in compliance with generally accepted accounting practice. It should not be relied upon for any other purpose than compliance with the Local Government (Financial Reporting and Prudence) Regulations 2014. Please see the individual group of activity funding impact statements in Our Activities starting at page 45 for more detail.

# Summary table of rates

The following table illustrates the distribution of the regional rate on the actual and forecast bases for the current year and the next financial year 2014/15. The actual and projected apportionment of rates between Northland's districts is as follows, based on the Valuation Roll at 30 June in each year:

## District Valuation Roll

Estimate – 30 June 2014

	Gross no. rating units (Kaipara) or SUIP (others)	Net no. rating units (Kaipara) or SUIP (others)	Capital value \$000s	Land value \$000s	Equalised capital value \$000s	Equalised land value \$000s	Equalised capital value%	Equalised land value%
Far North District	36,604	35,452	12,959,181	6,992,629	12,959,181	6,992,629	35.43	35.99
Kaipara District	13,317	13,208	6,005,438	3,577,840	6,022,914	3,536,945	16.46	18.20
Whāngārei District	41,902	40,259	17,642,961	8,937,636	17,598,077	8,901,170	48.11	45.81
<b>Total valuation – Northland</b>	<b>91,823</b>	<b>88,919</b>	<b>36,607,580</b>	<b>19,508,105</b>	<b>36,580,172</b>	<b>19,430,744</b>	<b>100.00</b>	<b>100.00</b>

	Budgeted rates 2014/15 (including GST)					Budgeted rates 2013/14 (including GST)				
	Far North District	Kaipara District	Whāngārei District	Total \$ (gross)	Total \$ (net)	Far North District	Kaipara District	Whāngārei District	Total \$ (gross)	Total \$ (net)
<b>Council Services Rate</b>										
Rate per SUIP	\$88.37			3,234,608	3,132,809	\$93.58			3,295,326	3,152,429
Rate per RU		\$110.24		1,468,021	1,456,005		\$106.75		1,393,835	1,383,694
Rate per SUIP			\$107.40	4,500,136	4,323,683			\$109.08	4,499,877	4,309,096
				<b>9,202,765</b>	<b>8,912,497</b>				<b>9,189,038</b>	<b>8,845,219</b>
<b>Land Management Rate</b>										
Rate per \$ of Actual LV	0.0003398			2,375,924	2,348,130	0.0002713			2,349,393	2,319,049
Rate per \$ of Actual LV		0.0003328		1,190,753	1,187,709		0.0002892		1,029,637	1,026,636
Rate per \$ of Actual LV			0.0003376	3,017,119	2,989,020			0.0003159	2,822,360	2,766,243
				<b>6,583,796</b>	<b>6,524,859</b>				<b>6,201,390</b>	<b>6,111,928</b>
<b>Regional Recreation Facilities</b>										
Rate per SUIP	\$5.75			210,473	203,849	\$5.75			202,481	193,700
Rate per RU		\$5.75		76,573	75,946		\$5.75		75,078	74,532
Rate per SUIP			\$28.75	1,204,683	1,157,446			\$28.75	1,186,023	1,135,740
				<b>1,491,728</b>	<b>1,437,241</b>				<b>1,463,582</b>	<b>1,403,972</b>

Budgeted rates 2014/15 (including GST)						Budgeted rates 2013/14 (including GST)				
	Far North District	Kaipara District	Whāngārei District	Total \$ (gross)	Total \$ (net)	Far North District	Kaipara District	Whāngārei District	Total \$ (gross)	Total \$ (net)
<b>Regional Infrastructure Rate</b>										
Rate per \$ of Actual LV	0.00003618			253,011	253,011	0.0000308			266,769	266,769
Rate per \$ of Actual LV		0.0000357		127,975	127,975		0.0000332		118,111	118,111
Rate per \$ of Actual LV			0.00003603	322,067	322,067			0.0000356	318,176	318,176
				<b>703,053</b>	<b>703,053</b>				<b>703,056</b>	<b>703,056</b>
<b>Rescue Helicopter Service Rate</b>										
Rate per SUIP	\$8.03			294,061	284,806	\$8.29			291,977	279,316
Rate per RU		\$8.03		106,983	106,107		\$8.29		108,262	107,474
Rate per SUIP			\$8.03	336,622	323,424			\$8.29	342,049	327,547
				<b>737,666</b>	<b>714,337</b>				<b>742,288</b>	<b>714,337</b>
<b>Whāngārei Transport Rate</b>										
Rate per SUIP										
Rate per RU										
Rate per SUIP			\$12.54	525,320	504,722			\$12.78	527,069	504,723
				<b>525,320</b>	<b>504,722</b>				<b>527,069</b>	<b>504,723</b>
<b>Kaitiāia Transport Rate</b>										
Rate per SUIP	\$15.47			93,582	91,849	\$15.62			93,380	91,849
Rate per RU										
Rate per SUIP										
				<b>93,582</b>	<b>91,849</b>				<b>93,380</b>	<b>91,849</b>
<b>Whāngārei Urban Rivers Management Rate</b>										
Rate per SUIP										
Rate per RU										
Rate per SUIP				827,431	827,431				827,431	827,431
				<b>827,431</b>	<b>827,431</b>				<b>827,431</b>	<b>827,431</b>
See page 27 for further details on the Whāngārei Urban Rivers Management Rate										
<b>Awanui River Management Rate</b>										
Far North District – Rural				128,199	126,999				128,199	126,999

Budgeted rates 2014/15 (including GST)						Budgeted rates 2013/14 (including GST)				
	Far North District	Kaipara District	Whāngārei District	Total \$ (gross)	Total \$ (net)	Far North District	Kaipara District	Whāngārei District	Total \$ (gross)	Total \$ (net)
Far North District Urban				358,089	353,589				358,089	353,589
				486,288	480,588				486,288	480,588
See page 24 for further details on the Awanui River Management Rate										
<b>Kaihū River Management Rate</b>										
Kaipara				90,404	90,404				90,404	90,404
See page 25 for further details on the Kaihū River Management Rate										
<b>Kaeo–Whangaroa Rivers Management Rate</b>										
Far North (Kaeo only)	\$74.53			154,352	154,352				147,868	147,868
See page 25 for further details on the Kaeo–Whangaroa Rivers Management Rate										
<b>Kerikeri–Waipapa Rivers Management Rate</b>										
Far North (Kerikeri–Waipapa only)	\$49.96			225,469	220,823				222,122	217,626
See page 26 for further details on the Kerikeri–Waipapa Rivers Management Rate										
<b>Total rates (including GST)</b>										
Far North District				7,327,768	7,170,217				7,355,603	7,149,194
Kaipara District				3,060,709	3,044,146				2,815,326	2,800,851
Whāngārei District				10,733,377	10,447,793				10,522,984	10,188,956
<b>TOTAL</b>				21,121,854	20,662,156				20,693,913	20,139,001