

# Rating Funding Impact Statement

The prescribed funding impact statement – required by clause 15 of schedule 10 of the Local Government Act 2002 and the Local Government (Financial Reporting) Regulations 2011 – is set out on pages 36 and 37. 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	Draft Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
26,433,941	Operational expenditure	28,128,326	27,113,092	(1,015,234)
1,973,767	Capital expenditure	6,894,471	7,188,959	294,488
<b>28,407,708</b>	<b>Total gross expenditure</b>	<b>35,022,796</b>	<b>34,302,051</b>	<b>(720,746)</b>
	<b>Funded by</b>			
7,691,495	Council Service Rate	7,725,314	8,525,519	(800,205)
5,314,720	Land Management Rate	5,588,418	6,031,939	(443,521)
611,353	Targeted Regional Infrastructure Rate	611,353	593,602	17,751
1,220,845	Targeted Regional Recreational Facilities Rate	1,243,310	1,239,466	3,844
2,673,759	Other targeted rates	2,682,179	3,225,204	(543,025)
971,190	Grants and subsidies	1,068,508	1,395,526	(327,018)
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	2,655,685	2,001,272	654,413
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)	2,971,820	1,629,071	1,342,749
<b>28,407,708</b>	<b>Total funding</b>	<b>35,022,796</b>	<b>34,302,051</b>	<b>720,746</b>

# Rates

This section describes the various rates proposed 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 assess a Uniform Annual General Charge.

## Targeted general rates

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

## Council Services Rate

### What it funds

The council uses the targeted 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 fixed rate as authorised by sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. The rate is differentiated by location in the Northland region, and assessed on 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. 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 \$1.71 (including GST) per SUIP of a rating unit is to be levied across the Whāngārei constituency to provide \$68,602 to fund ongoing maintenance of the Hātea River channel.

This rating policy 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 targeted council services rate, regional recreational facilities rate and the targeted 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.

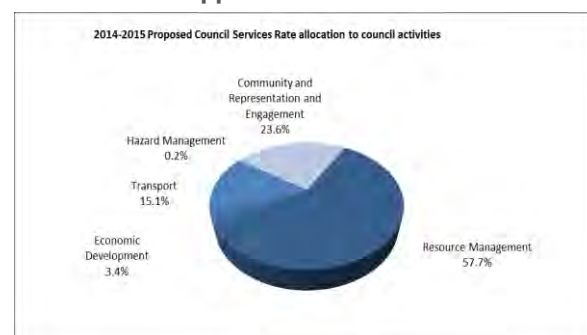
## How much is the rate?

The estimated total Council Services Rate amounts to \$8,884,113 (including GST) for the 2014/15 financial year.

The general 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	\$77.46	\$89.08	per SUIP
Kaipara District	\$97.46	\$112.08	per rating unit
Whāngārei District	\$93.29	\$107.28	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 targeted 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 levied 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 authorised by sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. The rate is assessed on the land value of each rating unit in the region. The rate is set per dollar of the actual rateable land value. The rate per dollar of actual rateable 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?

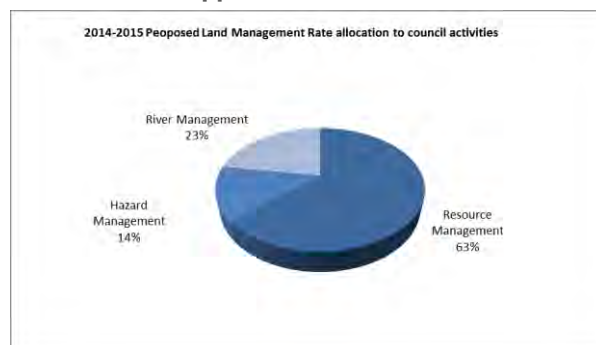
The estimated total Land Management Rate is \$6,426,681 (including GST) for the 2014/15 financial year.

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	6,984,002	6,984,002	\$29.17	\$33.55
Kaipara District	3,557,955	3,517,287	\$28.54	\$32.82
Whāngārei District	8,942,089	8,905,605	\$29.23	\$33.61

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?



#### Targeted rates

The following targeted rates are proposed for 2014/15:

#### 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 fixed rate as authorised by sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. The rate is a fixed rate 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 parts of a rating unit (SUIP) 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 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 \$1,429,807 (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 sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. The rate is assessed on the land value of each rating unit in the region. The rate is set per dollar of actual rateable land value. The rate per dollar of actual rateable 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	6,984,002	6,984,002	\$3.15	\$3.62
Kaipara District	3,557,955	3,517,287	\$3.11	\$3.58
Whāngārei District	8,942,089	8,905,605	\$3.14	\$3.61

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 fixed rate as authorised by sections 16-18 and Schedules 2

and 3 of the Local Government (Rating) Act 2002. The fixed rate is assessed on each separately used or inhabited parts (SUIP) of each 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 fixed rate for 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 is set as \$8.10 (including GST) or \$7.04 (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 fixed rate as authorised by sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. The rate is assessed on each separately used or inhabited parts (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 fixed rate will be set at \$12.58 (including GST) or \$10.94 (excluding GST) for each separately used or inhabited parts (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 fixed rate as authorised by sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act

2002. The rate is assessed on each separately used or inhabited parts (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?

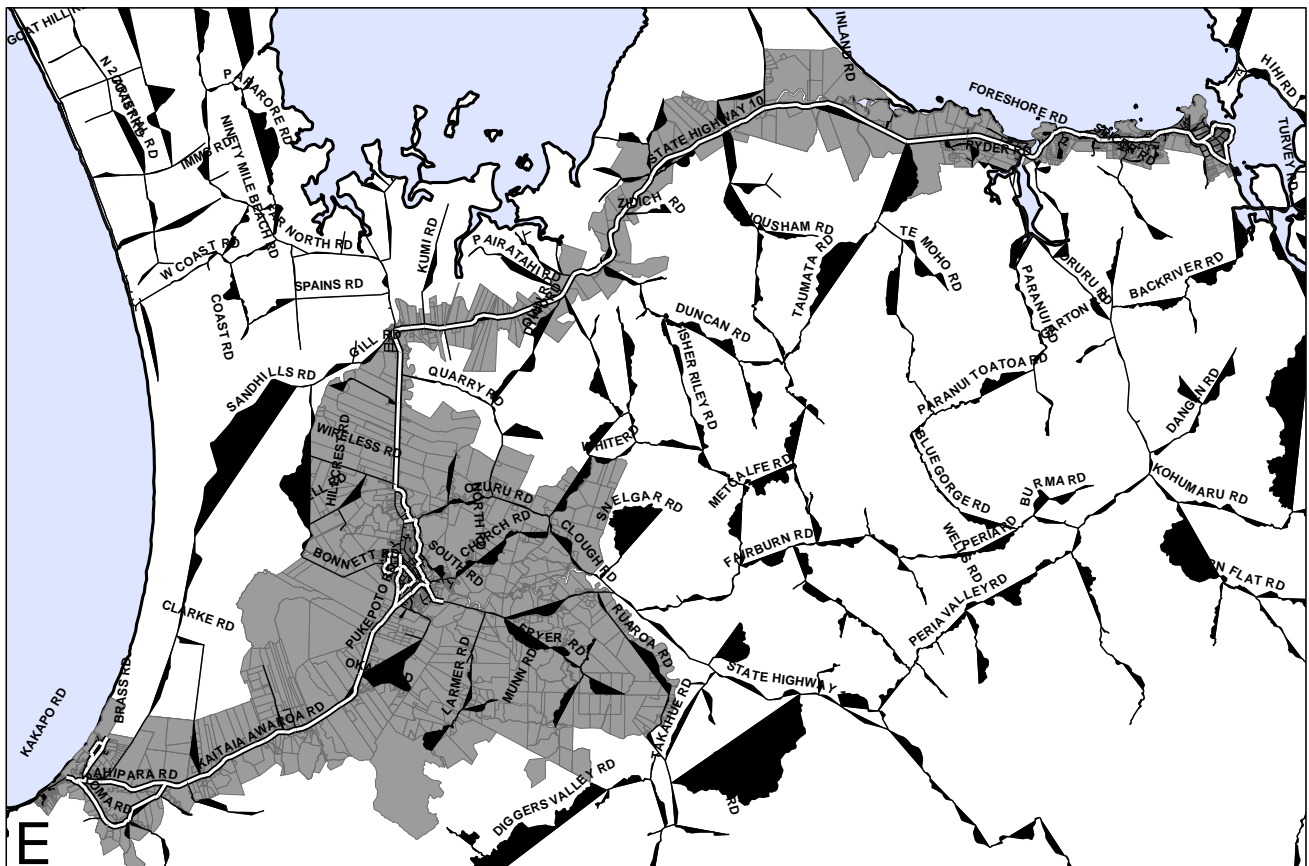
The estimated total Kaitiāia Transport Rate (Far North District) is \$91,849 (GST inclusive) for the 2014/15 financial year.

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

### How is the rate applied?

The Kaitiā Transport Rate (Far North District) will be applied to the Transport Activity to subsidise bus passenger transport in the Kaitiā/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 sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002, assessed and set differentially by location and area of benefit as defined in the Awanui River Flood Management Scheme.

The rate is assessed and 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		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 Awanui River Management Rate area	\$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 sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002, assessed and set differentially by location and area of benefit as defined in the Kaihū River Flood 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 Ngairu.

**How it is set**

The Kaeo–Whangaroa Rivers Management Rate is a targeted rate set under sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002, set and assessed on a uniform basis in respect of each separately used or inhabited parts (SUIP) of rating units falling with the former Whangaroa ward (falling between rating roles 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 parts (SUIP) of a rating unit falling between rating roles 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 sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002, set and assessed on a uniform basis in respect of each separately used or inhabited parts (SUIP) of rating units for properties identified in the map below as contributing catchments within the Kerikeri-Waipapa area.

### How much is the rate?

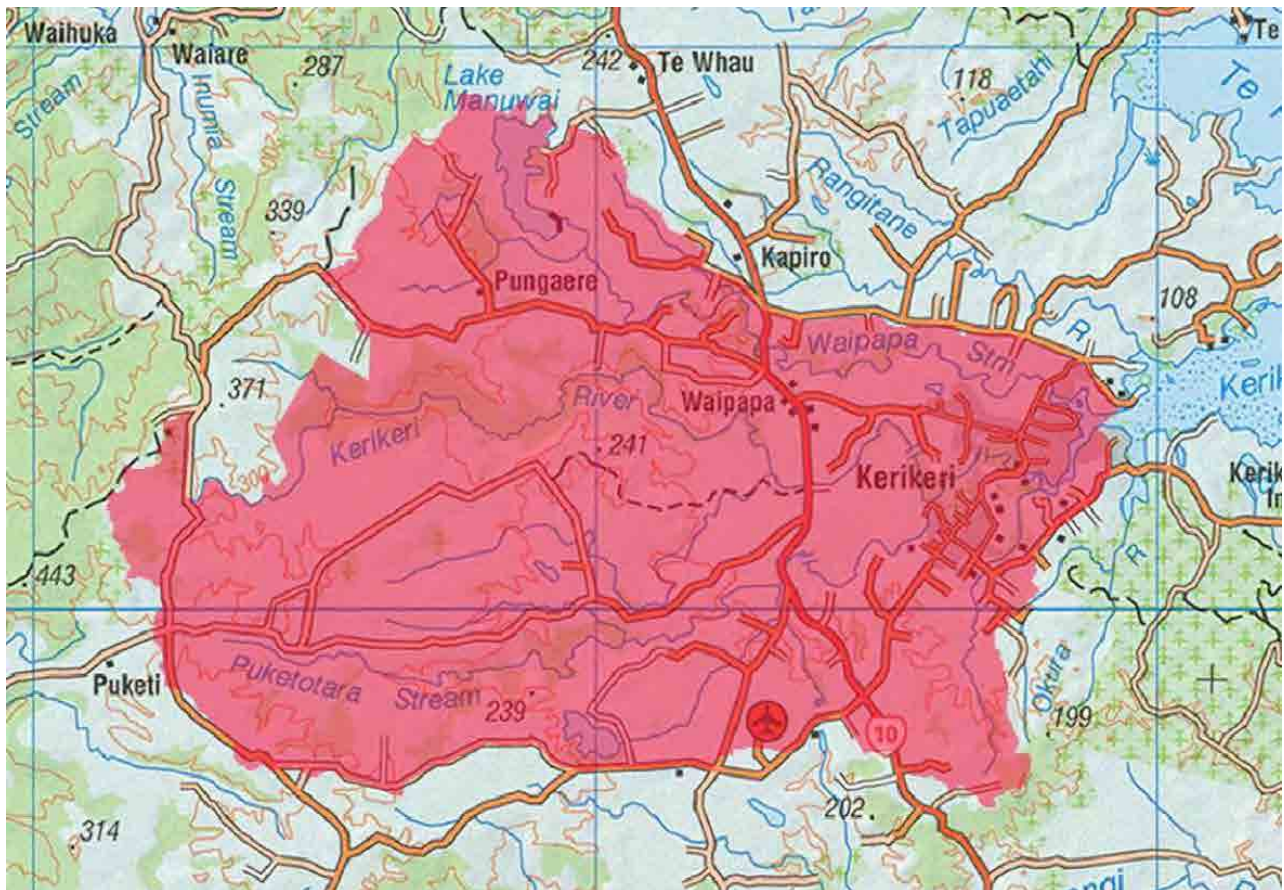
The total estimated Kerikeri–Waipapa Rivers Management Rate is \$220,823 (including GST) in the 2014/15 financial year.

The rate is set at \$49.96 (including GST) or \$43.44 (excluding GST) and is will be assessed on each separately used or inhabited parts (SUIP) of rating units 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 sections 16-18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002, differentiated by location (see maps below) and category and set as a fixed amount assessed on each separately used or inhabited part (SUIP) of a rating unit, as follows:

		Excl. GST	Incl. GST
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	\$31.97	\$36.77

### 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:

		Excl. GST	Incl. GST
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	\$526,066	\$604,976
		<b>\$719,505</b>	<b>\$827,430</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 within each district. A rating unit or separately used or inhabited part of a rating unit is defined 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 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 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.

#### 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 Draft Annual Plan.

Note that the rates detailed in this Draft 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 levied:**

- (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 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 \$ = 0.0003361 Infrastructure Rate = LV rate in the \$ = 0.00003608	<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		\$107.28	\$109.08
Land Management Rate	\$120,000	\$40.33	\$37.91
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$4.33	\$4.27
Transport Rate (Whāngārei District)		\$12.58	\$12.78
Rescue Helicopter Service Rate		\$8.10	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$201.37</b>	<b>\$201.08</b>
<b>Residential property (non CBD)</b>			
Council Services Rate		\$107.28	\$109.08
Land Management Rate	\$225,000	\$75.62	\$71.08
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$8.12	\$8.01
Transport Rate (Whāngārei District)		\$12.58	\$12.78
Rescue Helicopter Service Rate		\$8.10	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$240.45</b>	<b>\$237.99</b>
<b>Residential property in CBD area</b>			
Council Services Rate		\$107.28	\$109.08
Land Management Rate	\$225,000	\$75.62	\$71.08
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$8.12	\$8.01
Transport Rate (Whāngārei District)		\$12.58	\$12.78
Rescue Helicopter Service Rate		\$8.10	\$8.29
Whāngārei Urban Rivers Management Rate		\$104.28	\$104.28
<b>Total regional rates (including GST)</b>		<b>\$344.73</b>	<b>\$342.27</b>
<b>Residential property in Urban Rivers catchment area</b>			
Council Services Rate		\$107.28	\$109.08
Land Management Rate	\$225,000	\$75.62	\$71.08
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$8.12	\$8.01
Transport Rate (Whāngārei District)		\$12.58	\$12.78
Rescue Helicopter Service Rate		\$8.10	\$8.29
Whāngārei Urban Rivers Management Rate		\$36.77	\$36.77
<b>Total regional rates (including GST)</b>		<b>\$277.21</b>	<b>\$274.76</b>

<b>Whāngārei urban/rural/other</b> Land Management Rate = LV rate in the \$ = 0.0003361 Infrastructure Rate = LV rate in the \$ = 0.00003608	<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		\$107.28	\$109.08
Land Management Rate	\$2,750,000	\$924.22	\$868.74
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$99.22	\$97.93
Transport Rate (Whāngārei District)		\$12.58	\$12.78
Rescue Helicopter Service Rate		\$8.10	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$1,180.15</b>	<b>\$1,125.57</b>
<b>Commercial property (non CBD)</b>			
Council Services Rate		\$107.28	\$109.08
Land Management Rate	\$2,000,000	\$672.16	\$631.80
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$72.16	\$71.23
Transport Rate (Whāngārei District)		\$12.58	\$12.78
Rescue Helicopter Service Rate		\$8.10	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$901.03</b>	<b>\$861.93</b>
<b>Commercial property in CBD area</b>			
Council Services Rate		\$107.28	\$109.08
Land Management Rate	\$2,000,000	\$672.16	\$631.80
Regional Recreational Facilities Rate		\$28.75	\$28.75
Regional Infrastructure Rate		\$72.16	\$71.23
Transport Rate (Whāngārei District)		\$12.58	\$12.78
Rescue Helicopter Service Rate		\$8.10	\$8.29
Whāngārei Urban Rivers Management Rate		\$274.37	\$274.37
<b>Total regional rates (including GST)</b>		<b>\$1,175.40</b>	<b>\$1,136.30</b>



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

- (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 land value of the property;
- (5) A targeted, fixed Rescue Helicopter Service Rate per rating unit, and
- (6) A 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 \$ = 0.0003282 Infrastructure Rate = LV rate in the \$ = 0.00003581	<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		\$112.08	\$106.75
Land Management Rate	\$120,000	\$39.39	\$34.70
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.30	\$3.98
Rescue Helicopter Service Rate		\$8.10	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$169.62</b>	<b>\$159.47</b>
<b>Residential property</b>			
Council Services Rate		\$112.08	\$106.75
Land Management Rate	\$225,000	\$73.85	\$65.07
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$8.06	\$7.47
Rescue Helicopter Service Rate		\$8.10	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$207.84</b>	<b>\$193.33</b>
<b>Farm property</b>			
Council Services Rate		\$112.08	\$106.75
Land Management Rate	\$2,750,000	\$902.62	\$795.37
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$98.49	\$91.24
Rescue Helicopter Service Rate		\$8.10	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$1,127.04</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>	\$120,000		
	<b>Class A</b>	\$256.22	\$256.22
	<b>Class B</b>	\$128.10	\$128.10
	<b>Class C</b>	\$19.20	\$19.20
<b>100 hectares</b>	\$600,000		
	<b>Class A</b>	\$2,562.20	\$2,562.20
	<b>Class B</b>	\$1,281.00	\$1,281.00
	<b>Class C</b>	\$192.00	\$192.00

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

- (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 \$ = \$0.0003355 Infrastructure Rate = LV rate in the \$ = \$0.00003623	<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		\$89.08	\$93.85
Land Management Rate	\$120,000	\$40.26	\$32.55
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.35	\$3.70
Rescue Helicopter Service Rate		\$8.10	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$147.53</b>	<b>\$143.87</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$89.08	\$93.58
Land Management Rate	\$225,000	\$75.49	\$61.04
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$8.15	\$6.93
Rescue Helicopter Service Rate		\$8.10	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$186.57</b>	<b>\$175.59</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$89.08	\$93.75
Land Management Rate	\$2,750,000	\$922.62	\$746.03
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$99.62	\$84.71
Rescue Helicopter Service Rate		\$8.10	\$8.29
<b>Total regional rates (including GST)</b>		<b>\$1,125.17</b>	<b>\$938.36</b>

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

- (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) An Awanui River Management Rate, classes UA/UF and A to F.

<b>Far North – Awanui catchment</b> Land Management Rate = LV rate in the \$ = \$0.0003355 Infrastructure Rate = LV rate in the \$ = \$0.00003623	<b>Land value</b>	<b>2014/15 Rates incl. GST</b>	<b>2013/14 Rates incl. GST</b>
<b>Residential &amp; commercial urban area of 1 hectare or less</b>			
Council Services Rate		\$89.08	\$93.58
Land Management Rate	\$120,000	\$40.26	\$32.55
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.35	\$3.70
Rescue Helicopter Service Rate		\$8.10	\$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		\$89.08	\$93.58
Land Management Rate	\$450,000	\$150.97	\$122.08
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$16.30	\$13.86
Rescue Helicopter Service Rate		\$8.10	\$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		\$89.08	\$93.58
Land Management Rate	\$2,750,000	\$922.62	\$746.03
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$99.62	\$84.71
Rescue Helicopter Service Rate		\$8.10	\$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 levied:**

- (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 \$ = \$0.0003355	<b>Land value</b>	<b>2014/15</b>	<b>2013/14</b>
Infrastructure Rate = LV rate in the \$ = \$0.00003623		<b>Rates incl. GST</b>	<b>Rates incl. GST</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$89.08	\$93.58
Land Management Rate	\$120,000	\$40.26	\$32.55
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.35	\$3.70
Rescue Helicopter Service Rate		\$8.10	\$8.29
Kaeo–Whangaroa Rivers Management Rate		\$74.53	\$74.53
<b>Total regional rates (including GST)</b>		<b>\$222.07</b>	<b>\$218.40</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$89.08	\$93.58
Land Management Rate	\$225,000	\$75.49	\$61.04
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$8.15	\$6.93
Rescue Helicopter Service Rate		\$8.10	\$8.29
Kaeo–Whangaroa Rivers Management Rate		\$74.53	\$74.53
<b>Total regional rates (including GST)</b>		<b>\$261.10</b>	<b>\$250.12</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$89.08	\$93.58
Land Management Rate	\$2,750,000	\$922.62	\$746.03
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$99.62	\$84.71
Rescue Helicopter Service Rate		\$8.10	\$8.29
Kaeo–Whangaroa Rivers Management Rate		\$74.53	\$74.53
<b>Total regional rates (including GST)</b>		<b>\$1,199.70</b>	<b>\$1,012.89</b>

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

- (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 \$ = \$0.0003355 Infrastructure Rate = LV rate in the \$ = \$0.00003623	<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		\$89.08	\$93.58
Land Management Rate	\$120,000	\$40.26	\$32.55
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.35	\$3.70
Rescue Helicopter Service Rate		\$8.10	\$8.29
Kerikeri–Waipapa Rivers Management Rate		\$49.96	\$49.96
<b>Total regional rates (including GST)</b>		<b>\$197.50</b>	<b>\$193.83</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$89.08	\$93.58
Land Management Rate	\$225,000	\$75.49	\$61.04
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$8.15	\$6.93
Rescue Helicopter Service Rate		\$8.10	\$8.29
Kerikeri–Waipapa Rivers Management Rate		\$49.96	\$49.96
<b>Total regional rates (including GST)</b>		<b>\$236.53</b>	<b>\$225.55</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$89.08	\$93.58
Land Management Rate	\$2,750,000	\$922.62	\$746.03
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$99.62	\$84.71
Rescue Helicopter Service Rate		\$8.10	\$8.29
Kerikeri–Waipapa Rivers Management Rate		\$49.96	\$49.96
<b>Total regional rates (including GST)</b>		<b>\$1,175.13</b>	<b>\$988.32</b>



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

- (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 \$ = \$0.0003355 Infrastructure Rate = LV rate in the \$ = \$0.00003623	<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		\$89.08	\$93.58
Land Management Rate	\$120,000	\$40.26	\$32.55
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$4.35	\$3.70
Rescue Helicopter Service Rate		\$8.10	\$8.29
Kaitiāia Transport Rate		\$15.47	\$15.62
<b>Total regional rates (including GST)</b>		<b>\$163.00</b>	<b>\$159.49</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$89.08	\$93.58
Land Management Rate	\$225,000	\$75.49	\$61.04
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$8.15	\$6.93
Rescue Helicopter Service Rate		\$8.10	\$8.29
Kaitiāia Transport Rate		\$15.47	\$15.62
<b>Total regional rates (including GST)</b>		<b>\$202.03</b>	<b>\$191.21</b>
<b>Residential/commercial/other</b>			
Council Services Rate		\$89.08	\$93.58
Land Management Rate	\$2,750,000	\$922.62	\$746.03
Regional Recreational Facilities Rate		\$5.75	\$5.75
Regional Infrastructure Rate		\$99.62	\$84.71
Rescue Helicopter Service Rate		\$8.10	\$8.29
Kaitiāia Transport Rate		\$15.47	\$15.62
<b>Total regional rates (including GST)</b>		<b>\$1,140.64</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 \$35,022,796. 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 2012–2022.

Annual Plan 2013/14 \$	Draft Prospective Funding Impact Statement for period ending 30 June 2015:	Draft Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
	<b>Sources of operating funding</b>			
13,006,215	General rates, uniform annual general charges, rates penalties	13,313,732	14,557,458	(1,243,726)
4,505,957	Targeted rates (other than a targeted water rates)	4,536,842	5,058,272	(521,430)
971,190	Subsidies and grants for operating purposes	1,068,508	1,395,526	(327,018)
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	5,452,119	3,440,561	2,011,558
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>32,050,977</b>	<b>32,672,980</b>	<b>(622,003)</b>
	<b>Applications of operating funding</b>			
26,339,669	Payments to staff and suppliers	28,017,326	27,112,092	(905,234)
94,272	Finance costs	111,000	1,000	(110,000)
-	Other operating funding applications	-	-	-
<b>26,433,941</b>	<b>Total applications of operating funding</b> (see next page for breakdown)	<b>28,128,326</b>	<b>27,113,092</b>	<b>(1,015,234)</b>
<b>4,164,941</b>	<b>Surplus/(deficit) of operating funding</b>	<b>3,922,651</b>	<b>5,559,888</b>	<b>(1,637,237)</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	-	-	-
-	<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	(3,189,043)	(1,967,953)	1,221,090
(175,359)	Increase/(decrease) of investments	217,223	338,882	121,659
<b>4,164,941</b>	<b>Total applications of capital funding</b>	<b>3,922,651</b>	<b>5,559,888</b>	<b>1,637,237</b>
<b>(4,164,941)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(3,922,651)</b>	<b>(5,559,888)</b>	<b>1,637,237</b>
-	<b>Funding balance</b>	-	-	-

Annual Plan 2013/14 \$	Reconciliation to the Prospective Statement of Comprehensive Revenue and Expense	Draft 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.	217,223	338,882	(121,659)
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.	(3,189,043)	(1,967,953)	(1,221,090)
(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>2,870,834</b>	<b>4,405,888</b>	<b>(1,535,054)</b>

Annual Plan 2013/14 \$	Breakdown of operating funding sources	Draft Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
7,691,495	Council Service Rate	7,725,314	8,525,519	(800,205)
5,314,720	Land Management Rate	5,588,418	6,031,939	(443,521)
611,353	Regional Infrastructure Rate	611,353	593,602	17,751
1,220,845	Regional Recreational Facilities Rate	1,243,310	1,239,466	3,844
2,673,759	Targeted Rates	2,682,179	3,225,204	(543,025)
971,190	Grants and subsidies	1,068,508	1,395,526	(327,018)
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	2,655,685	2,001,272	654,413
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>32,050,977</b>	<b>32,672,980</b>	<b>(622,003)</b>

Annual Plan 2013/14 \$	Breakdown of applications of operating funding sources	Draft Annual Plan 2014/15 \$	LTP Year 3 2014/15 \$	Variance to LTP \$
13,413,132	Resource management	14,500,285	14,293,123	(207,162)
2,894,340	Economic development	2,924,097	3,096,554	172,457
4,274,528	Transport	4,574,964	4,747,353	172,388
1,597,213	Hazard management	1,410,641	1,700,124	289,483
2,681,221	River management	3,122,989	2,012,257	(1,110,732)
2,314,426	Community representation and engagement	2,675,877	2,508,110	(167,767)
5,818,631	Support services	6,640,189	5,750,591	(889,599)
(6,559,550)	Less internal charges recovered	(7,720,716)	(6,995,021)	725,695
<b>26,433,941</b>	<b>Total applications of operating funding</b>	<b>28,128,326</b>	<b>27,113,092</b>	<b>(1,015,234)</b>

All the funding impact statements within this plan are presented for compliance with Local Government (Financial Reporting) Regulations 2011. 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) Regulations 2011. Please see the individual group of activity funding impact statements in Our Activities starting at page 47 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	36,500	35,115	12,959,181	6,984,002	12,959,181	6,984,002	35.48	35.99
Kaipara District	13,066	12,957	5,999,366	3,557,955	6,016,824	3,517,287	16.48	18.12
Whāngārei District	41,844	40,118	17,589,338	8,942,089	17,544,590	8,905,605	48.04	45.89
<b>Total valuation – Northland</b>	<b>91,410</b>	<b>88,190</b>	<b>36,547,885</b>	<b>19,484,045</b>	<b>36,520,596</b>	<b>19,406,894</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	\$89.08			3,251,330	3,127,934	\$93.58			3,295,326	3,152,429
Rate per RU		\$112.08		1,464,487	1,452,270		\$106.75		1,393,835	1,383,694
Rate per SUIP			\$107.23	4,489,077	4,303,909			\$109.08	4,499,877	4,309,096
				<b>9,204,894</b>	<b>8,884,113</b>				<b>9,189,038</b>	<b>8,845,219</b>
<b>Land Management Rate</b>										
Rate per \$ of Actual LV	0.0003355			2,343,128	2,312,784	0.0002713			2,349,393	2,319,049
Rate per \$ of Actual LV		0.0003282		1,167,810	1,164,766		0.0002892		1,029,637	1,026,636
Rate per \$ of Actual LV			0.0003361	3,005,249	2,949,132			0.0003159	2,822,360	2,766,243
				<b>6,516,186</b>	<b>6,426,681</b>				<b>6,201,390</b>	<b>6,111,928</b>
<b>Regional Recreation Facilities</b>										
Rate per SUIP	\$5.75			209,877	201,911	\$5.75			202,481	193,700
Rate per RU		\$5.75		75,130	74,503		\$5.75		75,078	74,532
Rate per SUIP			\$28.75	1,203,015	1,153,393			\$28.75	1,186,023	1,135,740
				<b>1,488,021</b>	<b>1,429,807</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	0.00003623			253,009	253,009	0.0000308			266,769	266,769
Rate per \$ of Actual LV		0.00003581		127,421	127,421		0.0000332		118,111	118,111
Rate per \$ of Actual LV			0.00003608	322,623	322,623			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	\$8.10			295,651	284,431	\$8.29			291,977	279,316
Rate per RU		\$8.10		105,834	104,951		\$8.29		108,262	107,474
Rate per SUIP			\$8.10	338,935	324,955			\$8.29	342,049	327,547
				<b>740,421</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			\$12.58	526,437	504,722			\$12.78	527,069	504,723
				<b>526,437</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>
<i>See page 30 for further details on the Whāngārei Urban Rivers Management Rate</i>										
<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 27 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 28 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 28 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 29 for further details on the Kerikeri–Waipapa Rivers Management Rate										
<b>Total rates (including GST)</b>										
Far North District				7,312,686	7,127,681				7,355,603	7,149,194
Kaipara District				3,031,085	3,014,314				2,815,326	2,800,851
Whāngārei District				10,712,766	10,386,163				10,522,984	10,188,956
<b>TOTAL</b>				21,056,537	20,528,158				20,693,913	20,139,001