

To | **Waikato District Council**
Report title | **Draft Annual Plan 2023/24 (Year Three – Long Term Plan 2021/2031)**

Date: | 27 March 2023
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1. Purpose of the report

Te Take moo te puurongo

This report explains the draft Annual Plan 2023/2024 (Year Three - Long Term Plan 2021/2031 (LTP)) process and identifies options for Council to consider to fund the work programme for the coming year.

The purpose of the workshop is to discuss the options for Council to fund the changes relative to Year Three of the LTP. A paper will then be presented to the Council meeting in April 2023 incorporating the changes in readiness for the adoption of the Annual Plan 2023/24.

2. Executive summary

Whakaraapopotanga matua

Planning for the 2023/2024 financial year is challenging territory not only for Council but for the New Zealand economy. The Draft Annual Plan 2023/2024 indicates a General Rate deficit of \$2.8 million, before applying the benefits of the funding options presented in this report. The major changes to the LTP are in respect of the Roading capital expenditure projects, the funding for which changed after adoption of the LTP the necessitating changes to the work programme, approved by Council in December 2021 and the additional capital spend required for Cyclone Gabrielle recovery costs. The impact of the former change was mainly in the 2021/2022 and 2022/2023 financial years. There are a number of minor changes that also contribute to the change to the LTP position

The scope of the options presented to fund the General Rate deficit of \$2.8 million are limited to adjusting the general rate increase signalled in the LTP and not funding a number of Council reserves. These options are summarised as follows:

- Option 1: Increase general rates by 7.0% over 2022/2023 (LTP 3.5%).
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- Option 2: Increase general rates by 5.0% over 2022/2023 (LTP 3.5%) and defer funding of \$1.6 million for the District Plan Costs Reserve.
- Option 3: Increase general rates by 6.0% over 2022/2023 (LTP 3.5%) and defer funding of \$0.6 million for the Contingency Funding Reserve.
- Option 4: Increase general rates by 6.4% over 2022/2023 (LTP 3.5%) and defer funding of \$0.5 million for the Disaster Recovery Reserve.

Appendix 1: General Rate Deficit Funding Options Summary shows the General Rates and Reserve balance for each option.

Staff have undertaken an assessment of significance against each of the individual options presented above to ensure we are meeting our obligations under the Significance and Engagement Policy.

It has been determined that none of the options presented above would trigger the policy and require an LTP amendment, however staff assess that some of the options would require a level of engagement with the community.

The staff assessment in relation to Option 1 and 2 is that either of these options would not trigger any requirement to consult or engage with the community, instead the community could be informed about the change in rate increase, and the reasons for this change.

The staff assessment in relation to Options 3 and 4 is that if Council were to proceed with either or both of these, the community should be engaged as to whether they would prefer the rate increase, or not replenishing the reserves.

The reason for the assessment is that given the recent adverse weather events, the current depletion of the reserves, and that Council has other options, the community is likely to have a view on replenishing the reserves, and therefore should be provided with the opportunity to have their say.

3. Staff recommendations

Tuutohu-aa-kaimahi

That the Council provides guidance regarding the options f to fund the General Rate deficit in the Draft Annual Plan 2023/2024 (Year Three – Long Term Plan 2021/2031).

4. Background

Koorero whaimaarama

The Local Government Act 2002 (the "Act") requires Council to prepare and adopt an Annual Plan every financial year. Where the proposed Annual Plan does not differ significantly or contain material differences from the LTP, this can be done without formal public consultation.

The Council must consider matters raised through the Annual Plan process bearing in mind the purpose for local government as per section 10 of the Act:

(l) The purpose of local government is –

- (a) *To enable democratic local decision-making and action by, and on behalf of, communities, and*
- (b) *To meet the current and future needs of communities for good-quality local infrastructure, local public services and performance of regulatory functions in a way that is most cost effective for households and businesses.*

The Draft Annual Plan process will be discussed through a Council workshop to be held in April 2023, after this workshop has considered the options to fund the General Rate deficit.

A workshop format is being used so all Councillors can fully participate in discussions prior to any formal decisions being made. The workshop is intended to enable Councillors to discuss and examine a proposed budget for the next financial year and the options to fund the work programme for the coming year, which then will be formally adopted at the Council meeting in June 2023.

A summary of the proposed process is as follows:

Date	Format	Content
21 February 2023	Annual Plan workshop	Review and explain budgets. To focus on proposed changes to the third year of the current LTP.
5 April	Council meeting	To confirm the proposed budget and the consultation materials.
6 April – 7 May	Consultation / Engagement	Information consultation and engagement on targeted rate matters, and potentially on the general rate increase.
23/24 May	Hearings and Deliberations	To hear submissions on consultation topics and make final decisions.
June 2023	Council meeting	Adoption of the 2023/24 Annual Plan

In line with the workshop process, this report is focused on the budgets which differ from those contained in the third year of the LTP, and the options to fund the changes resulting from these differences.

Attached to this report are the following:

- Appendix 1 – General Rate Deficit Funding Options Summary
- Appendix 2 – Activity variances: Operating, Capital and Headcount
- Appendix 3 – Financial strategy prudence benchmarks
- Appendix 4 – Rating examples
- Appendix 5 – Workshop presentation

5. Discussion and analysis

Taataritanga me ngaa tohutohu

5.1 General Rates

The general rate increase proposed in the third year of the LTP (2023/2024) is 3.5%. The changes to business and environmental assumptions articulated in this report have had both positive and negative impacts on the rating situation, resulting in a General Rate deficit of \$2.8 million. Options to fund this deficit are shown in Appendix 1.

Appendix 2a shows an increase in the General Rate income activities of \$2.8 million relative to that in the LTP. This increase is calculated by taking the actual rates strike for the current financial year, applying the 3.5% increase and extrapolating growth since the 2022/23 rates strike. District capital values at the start of July 2021 were higher than those included in the LTP providing additional rating income.

Infrastructure asset valuations have increased by \$5.0 million more than those included in the LTP due to higher asset valuations. Costs associated with increases in headcount, consultants, lower Waka Kotahi subsidies and smaller costs increases in other activities have been partially offset by Fees and Charges revenue increases and lower external interest paid. Details of these changes are shown in Appendix 2a.

In respect of the lower Waka Kotahi subsidy income, a workshop was held in December 2021 to provide direction to staff regarding the final Waka Kotahi funding for 2022, 2023 and 2024, finalised after the LTP was adopted. Three options were discussed, and direction was given to go forward with Option 3: Maximise the Waka Kotahi funding available in 2022 and 2023. The negative impacts from Option 3 flow through to the Annual Plan 2023/2024 capital expenditure work programme.

5.2 Targeted Rates

Targeted rates are proposed to remain at LTP levels, including the continuation of the Temporary Water Usage Rate last charged in the 2022/2023 year. The properties charged this targeted rate have water supplied without a meter and although the number of properties without a meter has reduced, this work is not complete.

Targeted rate income for the annual plan year is expected to be \$0.9 million higher than Year Three of the LTP (See Appendix 2a) due to higher than expected growth. There are several other changes that impact targeted rate reserves however the net impacts on the reserves are small enough to be accommodated within the LTP targeted rate increases

The average rates per property are a key measure in Council's financial strategy. The changes proposed within this report are within the limits set in the LTP. Appendix 3 provides the benchmark detail as prescribed through regulations and the strategy and Appendix 4 shows property rating examples for the funding options presented in this report.

5.3 Activity Variances (Appendix 2a)

The operating budgets have been prepared based on costs and revenues which arise from normal Council operations, assuming Council continues to provide the same levels of service as at present. This is a requirement unless Council consults to amend the level of service. Budget changes relate to updating the assumptions (from 2022/2023), incorporating decisions Council has made after the adoption of the LTP in 2021 and assumptions regarding the impact of Covid-19.

Further changes to operating budgets are possible, and any change needs to be made in the context of the impact this will have on levels of service. The approach taken in preparing this Draft Annual Plan is that the focus is on progressing the capital works programme and Council's other business as usual activities.

5.4 Headcount Variances (Appendix 2b)

Head count costs are included in Appendix 2a. Overall headcount has increased 60, from 431 Year Three of the LTP to 491 in the Draft Annual Plan. 35 additional positions were approved and in place prior to the annual plan year, with the remaining 25 positions approved for the annual plan year. A summary of the overall headcount by group is shown in Appendix 2b.

5.5 Capital Projects (Appendix 2c)

The capital work programmes are included in Appendix 2c. The Draft Annual Plan includes the following:

- The capital works included in Year 3 of the LTP have been revised upwards from \$97 million to \$109 million due to:
 - Approved changes adopted by Council, both timing and budget amounts.
 - The inclusion of \$5 million for Cyclone Gabrielle recovery costs in Roding.

Full details of the changes are included in Appendix 2c.

Carry forward budgets from the 2022/2023 capital work programmes have not been determined. It is anticipated all these carry forward budget will remain in the capital work programme that will be reviewed for LTP 2024/2034.

5.6 Financial Strategy Prudence Benchmarks (Appendix 3)

Council adopted a Financial Strategy as part of the LTP. This is a key document audited by Audit New Zealand as part of their audit of the LTP. If Council were to deviate from the principles and disciplines outlined in the strategy, this could impact on the integrity of the Financial Strategy and LTP, and rather than undertaking an Annual Plan process, could instead trigger an LTP amendment. This would require consultation and an audit undertaken by our external auditors.

Appendix 3 shows the benchmark performance of the Draft Annual Plan. All benchmarks are met or exception of the Balanced Budget Benchmark which will be balanced when the General Rate deficit is funded.

5.7 Rating Examples (Appendix 4)

A range of property classification and capital value scenarios have been provided for all general rate deficit funding options in Appendix 4 to illustrate the impact of the general rate changes for the annual plan year. The figures show the actual rates struck for the current year against the rates for each of the options for 2023/2024. Targeted rates are unchanged to Year Three of the LTP.

This appendix does not incorporate targeted rates levied for repayment of wastewater capital works.

5.8 Fees and Charges

Council adopted a three-year schedule of fees and charges in June 2021 as part of the LTP. Council also adopted Water and Wastewater Authorisation and Service Connection charges (Pokeno and Tuakau) in December 2021 to recover Infrastructure Growth Charges levied by Watercare. Any proposed changes to fees and charges for 2023/2024 will be presented to Council at the meeting to adopt the annual plan.

5.9 Key Assumptions

The draft Annual Plan budgets have been put together based on the following key assumptions:

- Interest rates on internal and external loans of 4.47%.
- General Rates growth of \$2.8 million in excess of Year Three of the LTP.
- Remuneration increases for employees as included in the Year 3 of the LTP.

6. Significance and engagement assessment Aromatawai paahekoheko

6.1 Significance Te Hiranga

The decisions and matters of this specific report are assessed as of low significance in accordance with the Council's [Significance and Engagement Policy](#). However, this report is part of a broader project or process that is, or may be in future, assessed as of moderate significance.

6.2 Engagement Te Whakatuutakitaki

It has been established that the changes proposed in this report will not trigger the thresholds outlined in Council's significance and engagement policy.

Planned	In Progress	Complete	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Internal
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Community Boards/Community Committees
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Waikato-Tainui/Local iwi and hapuu
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Affected Communities
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Affected Businesses
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other (Please Specify)

7. Next steps Ahu whakamua

The purpose of this report is to explain the changes being proposed to the Annual Plan work programme and budget relative to the second year of the LTP and present for discussion options to fund the General Rate deficit of \$2.8 million.

8. Confirmation of statutory compliance Te Whakatuuturutanga aa-ture

As required by the Local Government Act 2002, staff confirm the following:

The report fits with Council's role and Terms of Reference and Delegations. Confirmed

The report contains sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages (*Section Error! Reference source not found.*). Confirmed

Staff assessment of the level of significance of the issues in the report after consideration of the Council's Significance and Engagement Policy (*Section 6.1*). Low

The report contains adequate consideration of the views and preferences of affected and interested persons taking Confirmed

account of any proposed or previous community engagement and assessed level of significance (<i>Section 6.2</i>).	
The report considers impact on Maaori (<i>Section Error! Reference source not found.</i>)	Confirmed
The report and recommendations are consistent with Council's plans and policies (<i>Section 0</i>).	Confirmed
The report and recommendations comply with Council's legal duties and responsibilities (<i>Section Error! Reference source not found.</i>).	Confirmed

9. Attachments

Ngaa taapirihanga

- Appendix 1 – General Rate deficit Funding Options Summary
 - Appendix 2 – Activity variances
 - Appendix 3 – Financial Strategy Prudence Benchmarks
 - Appendix 4 – Rating Examples
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Appendix 1 - General Rate Deficit Funding Options Summary

		2023	2024									
			LTP Year 3		Option 1		Option 2		Option 3		Option 4	
				% increase								
General Rates:												
UAGC	Fixed amount per property	\$432.25	\$447.38	3.5%	\$462.55	7.0%	\$453.99	5.0%	\$457.97	6.0%	\$459.76	6.4%
General Rate	Factor per \$1 capital value	0.0021416	0.0022166	3.5%	0.0022918	7.0%	0.0022494	5.0%	0.0022691	6.0%	0.0022780	6.4%
Reserve balances:												
District Plan Costs	Opening balance (deficit)	-\$6,029,419	-\$7,286,543		-\$7,286,543		-\$7,286,543		-\$7,286,543		-\$7,286,543	
	Funding	-\$1,257,124	\$1,571,561		\$1,571,561		\$0		\$1,571,561		\$1,571,561	
	Closing balance (deficit)	-\$7,286,543	-\$5,714,982		-\$5,714,982		-\$7,286,543		-\$5,714,982		-\$5,714,982	
Contingency Fund	Opening balance	\$968,630	\$645,255		\$645,255		\$645,255		\$645,255		\$645,255	
	Funding	-\$323,375	\$841,000		\$841,000		\$841,000		\$0		\$841,000	
	Closing balance	\$645,255	\$1,486,255		\$1,486,255		\$1,486,255		\$645,255		\$1,486,255	
Disaster Recovery	Opening balance	\$1,824,918	\$2,247,277		\$2,247,277		\$2,247,277		\$2,247,277		\$2,247,277	
	Funding	\$422,359	\$512,000		\$512,000		\$512,000		\$512,000		\$0	
	Cyclone repair funding	\$0	\$0		-\$1,329,702		-\$1,329,702		-\$1,329,702		-\$1,329,702	
	Closing balance	\$2,247,277	\$2,759,277		\$1,429,575		\$1,429,575		\$1,429,575		\$917,575	

Appendix 2a - Activity Summary

Activity	LTP - 2024	AP - 2024	Difference	Comments
1100 Salaries	37,819,072	45,909,786	-8,090,714	Approved headcount changes
1101 ACC Levy	101,411	121,837	-20,426	Approved headcount changes
1102 Employment Related Expenses	59,324	95,879	-36,555	Approved headcount changes
1103 Superannuation	0	0	0	
1104 Holiday Pay	0	0	0	
1106 Membership Expenses	6,297	7,497	-1,200	
1107 Fringe Benefit Tax	149,687	144,013	5,674	
1108 Mileage Reimbursement	86,987	71,495	15,492	
1113 KiwiSaver Employer's Contribution over ETC	1,091,461	1,375,887	-284,426	Approved headcount changes
1114 Standby Allowance	0	0	0	
1115 Overtime	0	0	0	
1118 Vacant Positions	-524,618	-524,618	0	
1130 Training Costs	577,653	798,898	-221,245	Takitaki Leadership Programme and training catch up after Covid disruptions
1131 Training Travel/Parking	0	0	0	
1132 Conferences	16,126	16,126	0	
1135 Corporate Training	124,848	129,848	-5,000	
1142 Disputes Resolution Fund	5,202	10,000	-4,798	
1150 Recruitment Expenses	158,141	340,000	-181,859	Requested by P&C for costs to fill vacancies
1151 Travel	0	0	0	
1200 Solicitors	210,841	407,760	-196,919	Requested by Legal for increased Consents and District Plan costs
1201 Consultants - staff shortages	39,594	39,594	0	
1202 General Consultants	6,416,013	8,049,459	-1,633,446	Requested by Growth Analytics for modelling, and Consents/RMA teams for District Plan appeals etc. Partially offset by increased cost recovery and fees and charges
1203 Recoverable Consultants	639,049	639,049	0	
1204 Consultants non-recoverable	124,848	124,848	0	
1205 Department of Courts Charges	39,122	39,122	0	
1206 Solicitors - Monitoring	29,841	29,841	0	
1207 Solicitors - Animal Control	43,070	43,070	0	
1209 Solicitors - Employment Related	23,873	23,873	0	
1210 Design Consultants	5,202	5,202	0	
1212 Surveying Consultants	37,454	37,454	0	
1213 Valuation Consultants	140,611	139,142	1,469	
1214 Resource Consent Consultants	6,079	6,079	0	
1220 Recoverable consultants planning	0	0	0	
1221 Recoverable consultants engineering	0	0	0	
1222 Recoverable consultants others	0	0	0	
1226 Consultants - Review	77,361	77,361	0	
1227 Consultants - Appeals	0	0	0	
1228 Solicitors - RMA	0	0	0	
1400 Resource Consents	7,371	7,371	0	
1401 Power/Gas	837,274	837,533	-259	
1402 Lab Tests	96,215	96,215	0	
1404 Excessive Noise	94,151	94,151	0	
1405 Water	771,890	910,412	-138,522	
1407 Burials	147,949	147,949	0	
1408 Rental/Hireage	112,996	112,996	0	
1409 Refuse Bags/Bins	1,047,558	1,054,595	-7,037	
1410 Conservation Fund Grants	35,810	0	35,810	
1411 Depreciation	37,299,930	42,257,466	-4,957,536	Due to higher asset values than expected, partially offset by lower than expected capital expenditure
1412 Profit/Loss on Sale of Assets	40,939	0	40,939	
1415 Consent Monitoring	57,222	50,000	7,222	
1421 Amortisation	1,093,159	242,291	850,868	Software costs mostly amortised in previous years
1427 Tree Maintenance	629,623	629,623	0	
1429 Notable Tree Maintenance	26,420	26,420	0	
1435 Wastewater volume charge from Watercare	3,468,912	4,325,032	-856,120	Increased volumes from bulk users in Pokeno, offset by revenue increases
1440 Minor IT/Comms purchases	59,666	59,666	0	
1450 Dog Pound Expenses	50,980	50,980	0	
1452 Euthanasia	42,656	42,656	0	
1453 Vet Costs	2,026	2,026	0	
1454 Stock Pound Expenses	2,652	2,652	0	
1455 Carcass Disposal	6,031	6,031	0	
1457 Engagement & Education	37,966	37,966	0	
1458 Specialized minor equipments	11,965	11,965	0	
1464 Kerb Sweeping	135,187	135,187	0	
1469 Roadmarking	796,448	796,448	0	
1471 Signs & Signals	436,605	437,605	-1,000	
1474 Sump Cleaning	403,598	403,598	0	
1476 R&M General	14,586	14,586	0	
1480 Fuel & Oil	282,744	282,744	0	
1481 Road User Charges	52,020	52,020	0	
1482 Registration	39,728	39,728	0	
1483 Minor Plant Purchases	0	0	0	
1484 Bridge Asset Management	364,140	364,140	0	
1485 Improvement Initiatives	208,080	208,080	0	
1489 Efficiency Savings	-796,946	-796,946	0	

Appendix 2a - Activity Summary

Activity	LTP - 2024	AP - 2024	Difference	Comments	
1490	Repairs and Maintenance	4,730,524	4,825,634	-95,110	
1491	R&M Buildings	438,036	438,036	0	
1492	R&M Grounds	713,327	713,327	0	
1495	R&M Mowing	1,453,125	1,453,125	0	
1496	Pest plant spraying	275,610	275,610	0	
1499	R&M Contractors	5,437,300	6,036,917	-599,617	Contracted cost escalations higher than expected
1500	Debt Collection	91,161	97,600	-6,439	
1502	EFTPOS Fees	15,606	15,606	0	
1503	Bank Fees	49,939	60,000	-10,061	
1505	Under/Over Bankings	0	0	0	
1506	External Interest	7,063,732	5,987,403	1,076,329	Opening debt for the year lower than expected, due to lower than expected capital expenditure
1507	Payments to Agencies	373,033	276,214	96,819	
1508	Audit Fees	461,829	464,040	-2,211	
1509	Debt Write-off	0	0	0	
1510	Restricted Reserve Payments	890	890	0	
1517	Hall Community Loan Repayments	0	0	0	
1580	Statute Barred	107,123	50,000	57,123	
1582	Rates Adjustments	520	520	0	
1585	Penalty Write-off Prior Year	187,464	187,464	0	
1586	Instalment Penalty Write-off	160,684	480,000	-319,316	Increase in delayed payments from ratepayers
1588	6 Mth Penalty Write-off	25,709	96,000	-70,291	
1589	Rate Remission Grants	838,011	838,011	0	
1600	Insurance	995,105	1,015,766	-20,661	
1601	Printing/Stationery	193,957	177,936	16,021	
1602	Advertising	89,863	99,863	-10,000	
1603	Public Notices	0	0	0	
1604	Rates	1,367,298	1,367,298	0	
1605	Phones	535,114	537,360	-2,246	
1606	Functions	0	0	0	
1607	Postage/Courier	198,930	198,930	0	
1608	Zero Harm	186,931	186,931	0	
1609	Rent	207,606	458,263	-250,657	Contracted rent increases, partially offset by increased rental income
1610	Copier Leases	138,145	138,145	0	
1611	Cleaning	251,409	259,863	-8,454	
1613	Software Support	29,233	34,297	-5,064	
1614	Software Upgrades	87,830	87,830	0	
1615	Software Maintenance	1,713,081	1,914,440	-201,359	Change in method of charging, i.e. annual licence fees, previously one off capitalised cost
1616	Subscriptions & Journals	294,123	291,347	2,776	
1617	Title Searches	7,437	6,909	528	
1619	Watercoolers	581	581	0	
1620	Coffee Machine	19,892	19,892	0	
1621	Catering Expenses	57,818	61,084	-3,266	
1622	Valuation Service Provider	468,180	480,000	-11,820	
1625	Revaluation Costs	3,121	3,600	-479	
1626	Magazines & Periodicals	10,383	10,383	0	
1629	Work Safe Home Safe	10,404	10,404	0	
1630	Waikato Regional Council Rates	107,006	107,006	0	
1640	Disposal Costs	0	0	0	
1680	Uniforms	40,000	41,779	-1,779	
1681	Expenses subject to FBT	2,945	2,945	0	
1682	National dog database levy	9,958	9,958	0	
1683	Rewards and Recognition	0	0	0	
1688	General Expenses	905,148	904,242	906	
1689	Admin Expenses	112,562	112,562	0	
1699	Communication	21,551	21,551	0	
1700	General Grants	412,337	760,897	-348,560	Blueprints Funding Grants requested
1701	Creative Communities	59,736	59,736	0	
1704	Discretionary Funds	126,509	126,509	0	
1705	Mayoral Fund	8,000	8,000	0	
1707	Other Grants	306,961	89,239	217,722	Reallocated to activity 1700
1801	Ramm Costs	416,160	416,160	0	
1802	Stock Underpasses	116,812	0	116,812	Not required
1830	Alliance Network Asset Management	520,200	581,400	-61,200	
1831	Routine Pavement Repairs	4,247,720	4,247,720	0	
1834	Other Pavement Maintenance	265,483	265,483	0	
1835	Grading Unsealed Roads	2,887,690	2,887,690	0	
1836	Street Cleaning	7,965	7,965	0	
1837	Drainage Maintenance	2,504,987	2,504,987	0	
1838	Bridge Maintenance	1,274,316	1,274,316	0	
1841	Other Environmental Maintenance	2,120,863	2,120,864	-1	
1842	Lighting Maintenance	343,004	343,004	0	
1845	Cut Trees - WEL Network Trees	81,390	81,390	0	
1848	Renewal of existing devices	53,097	53,097	0	
1849	Network Management (Including Inspections)	312,120	312,120	0	
1853	Resources for Speed	64,778	64,778	0	

Appendix 2a - Activity Summary

Activity	LTP - 2024	AP - 2024	Difference	Comments	
1854	Resources for Alcohol	356	356	0	
1856	Resources for Motorbikes	16,991	16,991	0	
1857	Resources for Young Drivers	33,660	33,660	0	
1858	Fatigue	26,548	26,548	0	
1860	Resources for Heavy Vehicles	41,415	41,415	0	
1865	Resources for Restraints	42,477	42,477	0	
1922	Pest control	91,868	91,868	0	
1923	Hardware/Fittings/Tools	520	520	0	
1924	Plants	22,562	22,562	0	
1925	Aquatic Centre Contract	598,869	598,869	0	
1926	Cleaning Contract	504,758	504,758	0	
1927	Refuse/Recycle contract	7,028,110	9,010,000	-1,981,890	Contracted escalation in excess of expected increases
1929	Traffic Management	100,394	100,394	0	
1931	Cattle Trading Expenses	105,678	105,678	0	
1932	Building Security/Fire Alarms	337,901	337,901	0	
1933	Garden Maintenance	819,005	819,005	0	
1934	Signage	0	0	0	
1939	Watercare Operational Charges	18,553,018	19,663,443	-1,110,425	Additional costs approved by WGB and Council
3101	General Fees & Charges	-7,250,124	-8,846,612	1,596,488	Increased activity in most areas
3102	LIMS	-453,400	-453,400	0	
3103	PIMS	-16,878	-16,878	0	
3104	Health Licenses	-184,186	-184,186	0	
3106	Dog Infringements	-71,950	-71,950	0	
3108	Infringements	-104,547	-104,547	0	
3109	Financial Contributions	-3,729,586	-3,729,586	0	
3110	Rents & Leases	-270,661	-292,662	22,001	
3111	Rent - Residential	0	-319,778	319,778	Rents charged on properties purchased
3112	Huntly Camp Income	-206,640	-206,640	0	
3113	Microchipping Fee	-2,174	-2,174	0	
3114	Development Contributions	-1,661,540	-1,661,543	3	
3115	Tamahere Contributions	-12,524	-12,524	0	
3116	Lorenzen Bay Development Contributions	-6,221	-6,221	0	
3117	Raglan SP contributions	-5,104	-5,104	0	
3118	Te Kauwhata SP contributions	-52,803	-52,803	0	
3121	Horotiu SP contributions	-233,687	-233,687	0	
3123	DW Community Facilities DCL	-428,593	-428,593	0	
3124	Te Kauwhata Water DCL	-111,649	-111,649	0	
3126	Utility New Connections	-215,804	-215,804	0	
3130	DC - Huntly Water	-11,829	-11,829	0	
3131	DC - Huntly WasteWater	0	0	0	
3132	DC - Huntly SW	-243	-243	0	
3134	DC - Sthn Districts Water	-49,792	-49,792	0	
3135	DC - Ngaruawahia Water	-300,627	-300,627	0	
3136	DC - Ngaruawahia Wastewater	0	0	0	
3137	DC - Ngaruawahia Stormwater	-222,290	-222,290	0	
3138	DC - Raglan Water	0	0	0	
3139	DC - Raglan WW	0	0	0	
3141	DC - Te Kauwhata WW	-106,738	-106,738	0	
3142	DC - Te Kauwhata Stormwater	-6,895	-6,895	0	
3144	DC - Horotiu Water	0	0	0	
3145	DC - Raglan Stormwater	-287	-287	0	
3146	DC - Tuakau	-36,703	-36,703	0	
3147	DC - Hopuhopu Taupiri Water	-111,032	-111,032	0	
3148	DC - Pokeno	-1,046,319	-1,046,319	0	
3150	Cemeteries Ashes Interment	-21,061	-21,061	0	
3151	Cemeteries Ashes plot	-28,341	-28,341	0	
3152	Cemeteries Disinterment	0	0	0	
3153	Cemeteries Interment	-180,696	-180,696	0	
3154	Cemeteries Plot - Adult	-235,826	-235,826	0	
3155	Cemeteries plot - Child	-2,455	-2,455	0	
3156	Cemeteries Re-interment	-43,617	-43,617	0	
3160	Refuse and recycling	-1,479,164	-1,479,164	0	
3167	Cemeteries - Memorial Permit	-522	-522	0	
3168	Cemeteries - Locate Plot	-23	-23	0	
3170	MoE Waste Levy	-250,000	-500,000	250,000	Levy not reduced as expected
3175	Raglan Aerodrome fees	-34,687	-34,687	0	
3180	Trade Waste	-520,404	-520,404	0	
3183	Wastewater volume income	-2,545,318	-3,384,714	839,396	Higher then expected volumes through bulk customers
3185	Septage	-63,059	-63,059	0	
3190	Disconnections	-1,654	-1,654	0	
3191	Meter Readings	-109,800	-109,800	0	
3201	General Rate	-66,883,181	-69,347,211	2,464,030	Higher than expected growth and capital values
3202	Targeted Rate	-32,035,958	-32,912,446	876,488	Higher than expected growth, more connected services
3203	Uniform Annual General Charge	-12,435,219	-12,751,108	315,889	Higher than expected growth and capital values
3204	Water by Meter	-7,383,461	-7,383,461	0	
3205	Rates Penalties	-964,103	-1,500,000	535,897	Slower payments from ratepayers, partially offset by remissions

Appendix 2a - Activity Summary

Activity	LTP - 2024	AP - 2024	Difference	Comments
3206 Capital Works Targeted Rate	-64,110	-64,110	0	
3301 NZTA	-31,195,074	-25,064,563	-6,130,511	Change in approved NZTA funding advised after finalising the LTP
3302 Petrol Tax	-572,220	-572,220	0	
3310 Miscellaneous subsidies	-86,460	-70,212	-16,248	
3401 Resource Consent Recoveries	-3,929,352	-4,335,342	405,990	Increased demand
3402 Stock Pound	-1,252	-1,252	0	
3403 Dog Pound	-37,043	-37,043	0	
3404 Title Searches/Photos/Maps	-5,174	-5,174	0	
3405 Copying Recoveries	0	0	0	
3406 Miscellaneous Recoveries	-4,896,449	-4,721,645	-174,804	Lower activity levels
3408 Cafeteria Lunch Orders	-13,262	-13,262	0	
3409 Cattle Trading income	-148,294	-148,294	0	
3410 Lake Puketirini key	-4,261	-4,261	0	
3411 Lake Kainui Keys	-7,096	-7,096	0	
3412 Gain on FV change	0	0	0	
3416 Animal Trap Recoveries	0	0	0	
3418 Alcohol Licensing	-96,667	-96,667	0	
3422 Consultant costs recovered	-637,062	-637,062	0	
3427 VAMS Recoveries	-52,020	-62,000	9,980	
3440 Freedom Camping	0	0	0	
3501 Grants	0	0	0	
3502 Creative NZ	-62,880	-62,880	0	
3600 Interest received - bank deposits	-50,000	-180,000	130,000	Higher than planned interest rate on funds on deposit
3601 Dividend Income	-32,137	0	-32,137	
3604 Interest received - other	0	0	0	
3704 Roothing Vested Assets	-615,838	-615,838	0	
Total	-14,270,434	3,532,784	-17,803,218	

Appendix 2b - Headcount Variance Summary

Group	LTP Year 3	Annual Plan 2023/2024	Change	Notes
Water/Wastewater/Stormwater	3	5	2	Three Waters Reform Project Manager, Three Waters Support Co-ordinator
Roading	18	21	3	Roading Manager, Roothing Projects Manager, Roothing Corridor Engineer
Sustainable Environment	126	149	23	6 x additional Planners for 2024, Principal Planner, Principal Land Development Engineer, Consents Development Liaison Officer, Consents Administrator, Principal Policy Planner, Programme Manager District Plan, Kaiwhahamaahere, Monitoring Offer, Compliance Officer, Building Review Officer, Swimming Pool Inspector
Sustainable Communities	115	119	4	Senior Property Advisor, Senior Property Portfolio Advisor, 2 x Infrastructure Development Managers,
Organisational Support	160	187	27	10 x EPMO roles, 3 x People and Capability roles (restructure), Senior Solicitor, Contract and Compliance Officer, Senior Communications and Engagement Advisor, System Analyst, Heritage Strategic Advisor, Strategi Projects Co-ordinator, Policy Advisor, Long Term Plan Project Manager
Governance	9	10	1	iwi and Community Partnership Advisor
	431	491	60	
			35	Changes in 2023
			25	Planned change in 2024

Appendix 2c : Capital Projects excluding vested assets

Project reference		LTP 2023-24	Annual Plan 2023-24	Variance	Comments
	Water Supply				
1WA10500	District Wide water supply treatment plant renewals	916,406	916,406	0	
1WA11230	Raglan water supply reticulation extensions	229,102	229,102	0	
1WA11253	Meremere (Mid Waikato) New Meremere Watermain	1,202,784	1,059,334	-143,450	Expected cost reduction
1WA11290	Pokeno water supply reticulation extensions	343,652	343,652	0	
1WA11295	Tuakau water supply reticulation extensions	1,947,364	1,947,364	0	
1WA11500	District Wide water supply reticulation renewals	1,145,508	1,145,508	0	
1WA11610	Huntly water supply reticulation upgrades	515,480	515,480	0	
1WA11620	Ngaruawahia water supply reticulation upgrades	1,145,508	1,145,508	0	
1WA11690	Pokeno Network Improvement incl NMIT Crossing	103,098	103,098	0	
1WA12500	District Wide water supply pump station renewals	57,276	57,276	0	
1WA13230	Raglan Hills Reservoir No.2	1,718,262	1,718,262	0	
1WA13290	Pokeno water supply reservoir extensions	2,291,016	2,291,016	0	
1WA13500	District Wide water supply reservoir renewals	171,827	171,827	0	
1WA13695	Tuakau water supply reservoir upgrades	572,754	572,754	0	
1WA14500	District Wide water supply connection renewals	343,652	343,652	0	
	2023/24 TOTAL	12,703,689	12,560,239	-143,450	
	Wastewater				
1WW10400	District Wide wastewater treatment plant planning and manage	229,102	229,102	0	
1WW10410	Huntly wastewater treatment plant planning and management	0	714,437	714,437	Delayed project - funded by carry forward budget
1WW10500	District Wide wastewater treatment plant renewals	916,406	916,406	0	
1WW10600	District Wide treatment plant upgrades	343,652	343,652	0	
1WW10630	Raglan wastewater treatment plant upgrades	6,873,048	6,873,048	0	
1WW10642	Matangi wastewater treatment plant upgrades	229,102	229,102	0	
1WW10651	Te Kauwhata wastewater treatment plant upgrades	0	14,022,000	14,022,000	Delayed project - funded by carry forward budget
1WW11295	Tuakau wastewater reticulation extensions	286,378	286,378	0	
1WW11500	District Wide wastewater reticulation renewals	2,863,770	2,863,770	0	
1WW11510	Huntly wastewater reticulation renewals	343,652	343,652	0	
1WW12200	Wastewater pump station LOS impr - emrgncy storage	744,581	744,581	0	
1WW12500	District Wide wastewater pump station renewals	343,652	343,652	0	
1WW12515	Te Ohaki low pressure WW pump scheme	171,827	171,827	0	
1WW12622	Horotiu wastewater pump station upgrades	1,489,160	0	-1,489,160	To be carried forward
1WW12690	Pokeno wastewater pump station upgrades	6,873,048	8,873,048	2,000,000	Expected cost increase
1WW12695	Tuakau wastewater pump station upgrades	0	6,000,000	6,000,000	Delayed project - funded by carry forward budget
	2023/24 TOTAL	21,707,378	42,954,655	21,247,277	
	Stormwater				
1SW10200	District Wide Treatment Plant Proprietary Devices	7,389	7,389	0	

Appendix 2c : Capital Projects excluding vested assets

Project reference		LTP 2023-24	Annual Plan 2023-24	Variance	Comments
1SW11200	District Wide storm water extension	171,827	171,827	0	
1SW11500	District Wide Storm Water Network Renewals	229,102	229,102	0	
1SW11610	Huntly stormwater reticulation upgrades	28,637	28,637	0	
1SW11620	Ngaruawahia stormwater reticulation upgrades	171,827	171,827	0	
1SW11622	Horitiu WQ, waterway and capacity upgrades Dist	252,012	252,012	0	
1SW11623	Houpuhoupu Various WQ, waterway and capacity upgrades Dist	28,637	28,637	0	
1SW11625	Glen Massey Various WQ, waterway and capacity upgrades Dist	28,637	28,637	0	
1SW11626	Taupiri Various WQ, waterway and capacity upgrades Dist	160,372	160,372	0	
1SW11630	Raglan stormwater reticulation upgrades	114,551	114,551	0	
1SW11641	Eureka Various WQ, waterway and capacity upgrades Dist	28,637	28,637	0	
1SW11642	Matangi Various WQ, waterway and capacity upgrades Dist	28,637	28,637	0	
1SW11646	Tamahere stormwater reticulation upgrades	114,551	114,551	0	
1SW11651	Te Kauwhata stormwater reticulation upgrades	28,637	28,637	0	
1SW11653	Meremere Various WQ, waterway and capacity upgrades Dist	28,637	28,637	0	
1SW11671	Whatawhata Various WQ, waterway and capacity upgrades Dist	28,637	28,637	0	
1SW11673	Te Kowhai Various WQ, waterway and capacity upgrades Dist	114,551	114,551	0	
1SW11682	Mercer Various WQ, waterway and capacity upgrades Dist	28,637	28,637	0	
1SW11690	Pokeno stormwater reticulation upgrades	257,738	257,738	0	
1SW11695	Tuakau stormwater reticulation upgrades	343,651	343,651	0	
	2023/24 TOTAL	2,195,304	2,195,304	0	
	Roading				
7BC70001	Bridge renewals	0	1,274,316	1,274,316	Delayed project - funded by carry forward budget
7BR70223	Whitikahu road bridge	371,676	321,676	-50,000	Expected cost saving
7BR73316	Buckland road bridge	1,274,316	0	-1,274,316	To be carried forward
7EW70002	Emergency works - future events	849,544	5,000,000	4,150,456	Cyclone damage repair costs
7MI70162	Tahuna road minor improvements	743,352	693,352	-50,000	Expected cost saving
7MI70189	River road minor improvements	0	1,392,896	1,392,896	Delayed project - funded by carry forward budget
7MI70223	Whitikahu road minor improvements	796,448	746,448	-50,000	Expected cost saving
7MI70416	Washer road minor improvements	265,483	265,483	0	
7MI70653	Hakarimata road minor improvements	530,965	0	-530,965	To be carried forward
7MI70673	Waingaro road minor improvements	318,579	0	-318,579	To be carried forward
7MI71403	Bow street minor improvements	637,158	0	-637,158	To be carried forward
7MI72008	Helenslee road minor improvements	0	562,000	562,000	Delayed project - funded by carry forward budget
7MI73065	Mangatawhiri road minor improvements	743,351	0	-743,351	To be carried forward
7MI73132	Pokeno road minor improvements	0	1,104,140	1,104,140	Delayed project - funded by carry forward budget
7MI73269	Te Akau bridge Port Waikato road widening and edge lines	2,633,586	0	-2,633,586	To be carried forward
7NR70005	District wide contribution to developments for new roads	2,123,860	2,123,860	0	
7PT78050	Bus shelters	62,442	127,432	64,990	Delayed project - funded by carry forward budget
7RE70472	Saulbrey road roundabout	0	206,200	206,200	Delayed project - funded by carry forward budget
7RL70007	Huntly rail amenities stage1B	796,448	0	-796,448	To be carried forward

Appendix 2c : Capital Projects excluding vested assets

Project reference		LTP 2023-24	Annual Plan 2023-24	Variance	Comments
7SF70189	River road safety network improvements	1,592,896	0	-1,592,896	To be carried forward
7SF70794	Rotowaro road safety network improvements	318,579	0	-318,579	To be carried forward
7SF73113	Mill road safety network improvements	3,185,790	0	-3,185,790	To be carried forward
7SF73132	Pokeno road safety network improvements	796,448	0	-796,448	To be carried forward
7UF70002	New footpaths (community specified)	0	515,000	515,000	Delayed project - funded by carry forward budget
7UW70001	Minor maintenance upgrade works	21,239	21,239	0	
7UW70653	Hakarimata road safety management improvements	0	480,965	480,965	Delayed project - funded by carry forward budget
8BC70001	Bridge renewals	1,064,045	1,064,045	0	
8DR70001	Drainage renewals district wide	1,276,971	1,276,971	0	
8FP70001	District wide footpath cycleway improvement programme	1,061,930	104,030	-957,900	Projects delayed
8MI73316	Buckland road minor improvements	212,386	162,386	-50,000	Delayed project - funded by carry forward budget
8PR70001	Area wide pavement rehabilitation	4,170,700	4,164,658	-6,042	Expected cost saving
8RE70013	Safety improvements associated with rehabs	424,772	0	-424,772	To be carried forward
8SF70207	Bankier road safety network improvements	350,437	0	-350,437	To be carried forward
8SF73060	Harrisville road safety network improvements	238,934	0	-238,934	To be carried forward
8SR70001	Thin asphalt surfacing	839,672	839,672	0	
8SR70002	Chip sealing	5,128,786	5,128,786	0	
8TR79726	Traffic services capital	573,442	573,442	0	
8UF70002	New footpaths (community specified)	0	442,900	442,900	Delayed project - funded by carry forward budget
8UW70001	Minor maintenance upgrade works	0	424,772	424,772	Delayed project - funded by carry forward budget
8ZR70001	Periodic remetalling	1,115,027	1,115,027	0	
	2023/24 TOTAL	34,519,262	30,131,696	-4,387,566	
	Sustainable Environment				
1LF12500	District Wide closed landfill renewals	21,136	21,136	0	
1RR10530	Raglan refuse and recycling capital renewals	15,852	15,852	0	
1RR10630	Raglan refuse and recycling capital upgrades	15,852	15,852	0	
1TS10000	District Wide transfer stations capital work	105,678	105,678	0	
1WM10010	Huntly resource recovery centre upgrade	31,703	31,703	0	
1WM10074	North Waikato Resource Recovery Centre	105,678	105,678	0	
	2023/24 TOTAL	295,899	295,899	0	
	Sustainable Communities				
1AC10010	Huntly aquatic centre	151,260	151,260	0	
1AC10020	Ngaruawahia aquatic centre	162,275	162,275	0	
1AC10095	Tuakau aquatic centre	140,931	140,931	0	
1CC10095	Tuakau community centre	1,083,200	1,083,200	0	
1CG10011	Lake Hakanoa camping ground	126,814	126,814	0	
1CI10010	Huntly civic centre	8,431	8,431	0	

Appendix 2c : Capital Projects excluding vested assets

Project reference		LTP 2023-24	Annual Plan 2023-24	Variance	Comments
1CM10000	District Wide cemeteries	86,444	86,444	0	
1CO10020	Ngaruawahia council office	279,921	279,921	0	
1LA10024	Lake Kainui	5,403	5,403	0	
1LI10090	Pokeno library	528,390	528,390	0	
1NP10000	District Wide neighbourhood parks	64,834	64,834	0	
1NP10030	Raglan neighbourhood parks	86,444	86,444	0	
1NP10095	Tuakau neighbourhood parks	448,432	448,432	0	
1PG10000	District Wide property general	63,406	63,406	0	
1PG10010	Huntly property general	26,746	26,746	0	
1PG10020	Ngaruawahia property general	12,692	12,692	0	
1PH10010	Huntly pensioner housing	0	47,596	47,596	Pensioner housing not sold as planned
1PH10020	Ngaruawahia pensioner housing	0	8,454	8,454	Pensioner housing not sold as planned
1PH10095	Tuakau pensioner housing	0	103,564	103,564	Pensioner housing not sold as planned
1PL10000	District Wide playgrounds	1,141,014	1,141,014	0	
1PP10000	DW Strategic Projects - Land Purchase	2,562,692	2,562,692	0	
1RB10030	Raglan Residential house 3 Bow Street Raglan	11,434	11,434	0	
1RG10000	District Wide parks and reserves	5,948,296	5,169,795	-778,501	Project delays
1RG10020	Ngaruawahia parks and reserves	583,502	583,502	0	
1RG10033	Te Akau parks and reserves	64,833	64,833	0	
1RO10095	Tuakau Residential Rental 327B Whangarata Road Tuakau	5,541	5,541	0	
1SG10000	District Wide sports grounds	507,862	507,862	0	
1SG10073	Te Kowhai sports ground	1,512,781	1,512,781	0	
1SG10090	Pokeno sports ground	3,187,647	0	-3,187,647	To be carried forward
1SG10095	Tuakau sports ground	194,500	194,500	0	
1SK10090	Pokeno Skate Park	486,251	486,251	0	
1TO10000	District Wide toilets	475,551	475,551	0	
1WK10000	District Wide walkways	489,377	489,377	0	
1WK10046	Tamahere walkways	213,237	213,237	0	
1WK10051	Te Kauwhata walkways	194,500	194,500	0	
1WK10073	Te Kowhai walkways	21,612	21,612	0	
4LB42000	Library books - Council managed	76,272	76,272	0	
4LB42014	Library books - Outsourced to Wheelers	395,633	395,633	0	
4LB42020	Ngaruawahia Communtiy Facility Upgrade	158,517	158,517	0	
	2023/24 TOTAL	21,506,675	17,700,141	-3,806,534	
	Organisational Support				
1CO10020	Ngaruawahia council office	279,921	279,919	-2	
1FL10000	Fleet Replacement - New Vehicles cost	554,810	554,810	0	
1LI10090	Pokeno library	528,390	528,390	0	
1OP10500	District Wide SCADA replacement	54,954	54,954	0	
5IM51004	Backup system	48,370	48,370	0	

Appendix 2c : Capital Projects excluding vested assets

Project reference		LTP 2023-24	Annual Plan 2023-24	Variance	Comments
5IM51006	Server replacement	52,839	52,839	0	
5IM51017	Graphical imaging systems	46,473	46,473	0	
5IM51020	Business continuity plan	133,933	133,933	0	
5IM52010	Mobile computers & tablets	228,968	228,968	0	
5IM53001	1074 - Intranet Refresh	26,420	25,000	-1,420	Expected cost saving
5IM53002	Provide GIS data online	16,357	16,357	0	
5IM54001	Electronic purchase orders	24,129	0	-24,129	To be carried forward
5IM54015	Additional GIS data	50,763	50,763	0	
5IS51008	IS Rmap - better together - External - refresh external web	52,839	52,839	0	
5IS51009	IS Rmap - better together - Internal Voice, AV conferencing,	95,110	95,110	0	
5IS51010	IS Rmap - better together - POTS/PBX Telephony replacement	63,407	63,407	0	
5IS51016	IS Rmap - better together - External - community portal	137,381	0	-137,381	To be carried forward
5IS51019	IS Rmap - better together - Room/ Workspace enablement	82,429	82,429	0	
5IS51021	IS Rmap - better together - External - online democratic pro	211,356	211,356	0	
5IS52001	IS Rmap - district our office - Establish Customer Portal	52,839	0	-52,839	To be carried forward
5IS52013	IS Rmap - district our office - Mobility stream (Org wide)	47,269	47,269	0	
5IS52014	IS Rmap - district our office - Move to CI Anywhere Finance,	135,004	0	-135,004	To be carried forward
5IS52015	IS Rmap - district our office - Secure mobile payments	137,381	0	-137,381	To be carried forward
5IS53011	IS Rmap - information - New GIS layers and linkages (Asset M	43,201	43,201	0	
5IS53012	IS Rmap - information - BI Data Warehouse extension 2	95,110	95,110	0	
5IS55005	IS Rmap - Platform - Office 365 migration	105,678	105,678	0	
5IS55010	IS Rmap - Platform - Other core app upgrades	105,678	105,678	0	
5IS55013	IS Rmap - Platform - Tech1 CIA upgrade	55,189	0	-55,189	To be carried forward
5IS55015	Cyber Security Improvement	105,678	105,678	0	
5IS55017	Mobile Phones [End User Device]	20,607	20,607	0	
5IS55029	TechOne Cloud Migration	0	351,704	351,704	Delayed project - funded by carry forward budget
5IS55031	IS Road map - "District our office" & Customer Portal	0	190,220	190,220	Delayed project - funded by carry forward budget
	2023/24 TOTAL	3,592,483	3,591,062	-1,421	
	TOTAL 2023/24	96,520,690	109,428,996	12,908,306	

Appendix 2: Annual Plan disclosure statement For the year ending 30 June 2024

What is the purpose of this statement?

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

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

Benchmark		Planned	Met
Rates affordability benchmarks			
- Total rates	\$263.2m	\$143.3m	Yes
- Rates increases	8%	8%	Yes
Debt benchmark			
- Limit on total debt	175%	105%	Yes
Balanced budget benchmark	100%	96%	No
Essential services benchmark	100%	253%	Yes
Debt servicing benchmark	15%	4%	Yes

Notes

1 Rates affordability benchmark

- (1) For this benchmark:
 - (a) Council's planned rates income for the year is compared with a quantified limit on total rates contained in the financial strategy included in Council's long-term plan; and
 - (b) Council's planned rates increases for the year are compared with a quantified limit on increases in total rates contained in the financial strategy included in Council's long-term plan.
- (2) Council meets the rates affordability benchmark if:
 - (a) its planned rates income for the year equals or is less than the quantified limit on rates; and
 - (b) its planned rates increases for the year equal or are less than the quantified limit on rates increases.

2 Debt affordability benchmark

- (1) For this benchmark Council's planned borrowing is compared with a quantified limit on total debt contained in the financial strategy included in Council's long-term plan.
- (2) Council meets the debt affordability benchmark if its planned borrowing is within the quantified limit on total debt.
- (3) The quantified limit is calculated as follows: Net debt as a percentage of total revenue will not exceed 175%.

3 Balanced budget benchmark

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

4 Essential services benchmark

- (1) For this benchmark, Councils planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.

(2) Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

5 Debt servicing benchmark

- (1) For this benchmark, Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments and revaluations of property plant or equipment).
- (2) Because Statistics New Zealand projects that Council's population will grow faster than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs are equal to or are less than 15% of its planned revenue.

Appendix 4a - Main Zone Options Summary

	Residential						Lifestyle	Rural	Industrial	Commercial
	Huntly	Ngaruawahia	Pokeno	Raglan	Taupiri	Tuakau				
Capital Value	415,000	485,000	770,000	850,000	650,000	610,000	2,290,000	1,890,000	2,310,000	2,200,000
LTP										
General Rate factor	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166
UAGC	447.38	447.38	447.38	447.38	447.38	447.38	447.38	447.38	447.38	447.38
% increase	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Total general and targeted rates	4,247.39	4,385.55	4,992.28	5,132.01	4,750.29	4,683.76	5,775.00	5,840.79	8,895.36	7,965.41
Increase over 2022/2023 - \$	270.43	275.68	274.05	305.06	288.05	285.05	192.87	245.05	462.63	398.31
Increase over 2022/2023 - %	6.8%	6.7%	5.8%	6.3%	6.5%	6.5%	3.5%	4.4%	5.5%	5.3%
Option 1										
General Rate factor	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918
UAGC	462.55	462.55	462.55	462.55	462.55	462.55	462.55	462.55	462.55	462.55
% increase	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Total general and targeted rates	4,293.77	4,437.19	5,065.36	5,211.10	4,814.34	4,744.80	5,962.38	5,998.09	9,084.24	8,146.02
Increase over 2022/2023 - \$	316.80	327.32	347.12	384.15	352.10	346.09	380.25	402.35	651.51	578.92
Increase over 2022/2023 - %	8.0%	8.0%	7.4%	8.0%	7.9%	7.9%	6.8%	7.2%	7.7%	7.7%
Option 2										
General Rate factor	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494
UAGC	453.99	453.99	453.99	453.99	453.99	453.99	453.99	453.99	453.99	453.99
% increase	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Total general and targeted rates	4,267.61	4,408.07	5,024.15	5,166.50	4,778.22	4,710.37	5,856.73	5,909.40	8,977.73	8,044.18
Increase over 2022/2023 - \$	290.65	298.19	305.92	339.55	315.98	311.67	274.59	313.65	545.01	477.08
Increase over 2022/2023 - %	7.3%	7.3%	6.5%	7.0%	7.1%	7.1%	4.9%	5.6%	6.5%	6.3%
Option 3										
General Rate factor	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691
UAGC	457.97	457.97	457.97	457.97	457.97	457.97	457.97	457.97	457.97	457.97
% increase	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Total general and targeted rates	4,279.77	4,421.60	5,043.30	5,187.23	4,795.01	4,726.37	5,905.82	5,950.61	9,027.22	8,091.50
Increase over 2022/2023 - \$	302.80	311.73	325.07	360.27	332.77	327.67	323.69	354.87	594.50	524.40
Increase over 2022/2023 - %	7.6%	7.6%	6.9%	7.5%	7.5%	7.4%	5.8%	6.3%	7.0%	6.9%
Option 4										
General Rate factor	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780
UAGC	459.76	459.76	459.76	459.76	459.76	459.76	459.76	459.76	459.76	459.76
% increase	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%
Total general and targeted rates	4,285.25	4,427.71	5,051.94	5,196.58	4,802.58	4,733.59	5,927.99	5,969.22	9,049.57	8,112.87
Increase over 2022/2023 - \$	308.29	317.83	333.71	369.63	340.34	334.88	345.86	373.48	616.84	545.77
Increase over 2022/2023 - %	7.8%	7.7%	7.1%	7.7%	7.6%	7.6%	6.2%	6.7%	7.3%	7.2%
2022/2023										
General Rate factor	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416
UAGC	432.25	432.25	432.25	432.25	432.25	432.25	432.25	432.25	432.25	432.25
% increase	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Total general and targeted rates	3,976.96	4,109.88	4,718.23	4,826.95	4,462.24	4,398.71	5,582.13	5,595.74	8,432.73	7,567.10

Appendix 4b - Village Options Summary

	Horotiu	Matangi	Maramarua	Meremere	Taupiri	Tauwhare Pa	Rangiriri	Te Kauwhata	Te Kowhai	Te Ohaki	Whaanga Coast
Capital Value	540,000	650,000	400,000	355,000	650,000	360,000	558,000	580,000	630,000	350,000	700,000
LTP											
General Rate factor	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166	0.0022166
UAGC	447.38	447.38	447.38	447.38	447.38	447.38	447.38	447.38	447.38	447.38	447.38
% increase	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Total general and targeted rates	3,110.22	4,728.17	2,974.00	4,049.27	4,756.29	3,846.64	4,260.52	4,548.01	2,089.45	1,469.80	2,867.25
Increase over 2022/2023 - \$	167.65	288.05	163.27	265.93	288.05	242.45	257.30	282.80	68.37	47.37	131.70
Increase over 2022/2023 - %	5.7%	6.5%	5.8%	7.0%	6.4%	6.7%	6.4%	6.6%	3.4%	3.3%	4.8%
Option 1											
General Rate factor	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918	0.0022918
UAGC	462.55	462.55	462.55	462.55	462.55	462.55	462.55	462.55	462.55	462.55	462.55
% increase	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Total general and targeted rates	3,166.00	4,792.22	3,019.25	4,091.14	4,820.34	3,888.88	4,317.65	4,606.79	2,151.99	1,511.29	2,935.06
Increase over 2022/2023 - \$	223.43	352.10	208.52	307.79	352.10	284.69	314.43	341.59	130.92	88.86	199.51
Increase over 2022/2023 - %	7.6%	7.9%	7.4%	8.1%	7.9%	7.9%	7.9%	8.0%	6.5%	6.2%	7.3%
Option 2											
General Rate factor	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494	0.0022494
UAGC	453.99	453.99	453.99	453.99	453.99	453.99	453.99	453.99	453.99	453.99	453.99
% increase	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Total general and targeted rates	3,134.55	4,756.10	2,993.73	4,067.53	4,784.22	3,865.05	4,285.44	4,573.64	2,116.72	1,487.89	2,896.82
Increase over 2022/2023 - \$	191.97	315.98	183.00	284.18	315.98	260.87	282.21	308.43	95.64	65.46	161.27
Increase over 2022/2023 - %	6.5%	7.1%	6.5%	7.5%	7.1%	7.2%	7.0%	7.2%	4.7%	4.6%	5.9%
Option 3											
General Rate factor	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691	0.0022691
UAGC	457.97	457.97	457.97	457.97	457.97	457.97	457.97	457.97	457.97	457.97	457.97
% increase	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Total general and targeted rates	3,149.16	4,772.89	3,005.59	4,078.50	4,801.01	3,876.13	4,300.41	4,589.05	2,133.11	1,498.77	2,914.59
Increase over 2022/2023 - \$	206.59	332.77	194.86	295.15	332.77	271.94	297.19	323.84	112.04	76.34	179.04
Increase over 2022/2023 - %	7.0%	7.5%	6.9%	7.8%	7.4%	7.5%	7.4%	7.6%	5.5%	5.4%	6.5%
Option 4											
General Rate factor	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780	0.0022780
UAGC	459.76	459.76	459.76	459.76	459.76	459.76	459.76	459.76	459.76	459.76	459.76
% increase	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%
Total general and targeted rates	3,155.76	4,780.46	3,010.94	4,083.45	4,808.58	3,881.12	4,307.16	4,596.00	2,140.51	1,503.67	2,922.61
Increase over 2022/2023 - \$	213.19	340.34	200.21	300.10	340.34	276.93	303.94	330.79	119.43	81.24	187.06
Increase over 2022/2023 - %	7.2%	7.7%	7.1%	7.9%	7.6%	7.7%	7.6%	7.8%	5.9%	5.7%	6.8%
2022/2023											
General Rate factor	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416	0.0021416
UAGC	432.25	432.25	432.25	432.25	432.25	432.25	432.25	432.25	432.25	432.25	432.25
% increase	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Total general and targeted rates	2,942.57	4,440.12	2,810.73	3,783.35	4,468.24	3,604.19	4,003.22	4,265.21	2,021.08	1,422.43	2,735.55