Mahere Pae Tawhiti
Long Term Plan

2018 -2028

HĀPAITIA

uplifting our community

WAIROA DISTRICT COUNCIL

RARĀNGI TAKE – CONTENTS

WĀHANGA TUAWHĀ - PART FOUR

TE KAUPAPA HERE MŌ TE PŪTEA WHIWHI - REVENUE AND FINANCING POLICY

POLICY OBJECTIVES

The purpose of the Council's Revenue and Financing Policy[50] is to provide predictability and certainty about sources and levels of funding for all its activities. The Policy explains the rationale for and the process of the selection of various funding methods to fund the operating and capital expenditures of the Council activities. It is an important instrument of Council's financial management because how the activities are funded can have a significant impact on the financial viability of Council services, as well as on the overall impact of any allocation of liability for revenue needs on the community.

During 2017/18 Council reviewed its revenue and financing policy and consulted on a range of proposed changes. In response to that consultation Council resolved to maintain status quo, and continuously evaluate its approach to funding and rating. Therefore, other than minor editorial changes to improve clarity, this policy is unchanged from the 2015/25 version.

REVENUE AND FINANCING POLICY CONSIDERATIONS

The Policy requirements are included in Sections 101, 102 and 103 of the Local Government Act 2002 (the Act). The Council when reviewing the most appropriate funding sources for its activities considered the following:

- The community outcomes to which the activity primarily contributes (why the service is provided).
- The distribution of benefits between the community as a whole, any identifiable part of the community, and individuals (user/beneficiary pays principle).
- The period in or over which those benefits are expected to accrue (intergenerational equity principle).
- The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity (exacerbator pays principle).
- The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.

50 Section 103 sets out the required contents of the Revenue and Financing Policy required by s102(2)(a).

COUNCIL OUTCOMES

A full description of the outcomes is part of the Long Term Plan. The individual activity analysis lists the community outcomes that the activity primarily contributes to and link to the reasons why the activity is undertaken.

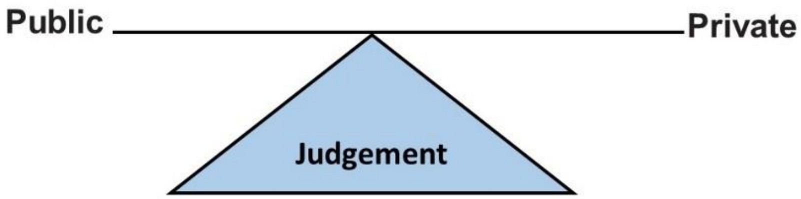
DISTRIBUTION OF BENEFITS

In general, benefits flow to an individual or group where it is possible to identify the user and to withhold the service to the user if the user does not pay.

PRIVATE BENEFITS: the costs of these benefits should generally be funded on a user-pays basis.

PUBLIC BENEFITS: are costs which flow to the community as a whole and it is not possible to identify the individuals or groups that benefit. All the community benefits from the activity or there is little effect on the cost of additional people benefiting. The costs of these benefits are generally funded through rates as it is not possible, practicable, or it is undesirable to charge users directly.

At this stage, the Council is required to consider who benefits from the activities performed by the Council. This is expressed as the Public/Private split. Economic theory suggests there are two main characteristics that need to be considered when looking at a particular good or service, which are public and private goods. At one end of the continuum there are so-called 'public goods'. At the other end of the continuum are 'private goods' which are both rival and excludable. Most daily consumables are private goods.



RIVALRY IN CONSUMPTION: Good is a rival in consumption if one person's consumption of the good or service prevents others from doing so, e.g. a chocolate bar is a good with a large degree of rivalry in consumption, i.e. if Bill eats it, Jane cannot.

EXCLUDABILITY: good or service is excludable if a person can be prevented from consuming the good or service, e.g. if Bill does not buy a movie ticket, then the usher can exclude him by preventing him from entering the theatre.

These are goods which are both non-rival and non-excludable, i.e. everyone can consume them and no one can be prevented from consuming them if they wish. An example of a public good is national defence, where the whole community is protected from an invasion by the armed forces, whether it wishes to be or not, and this protection cannot be removed from anyone in New Zealand.Very few goods and services are entirely public goods or private goods. Most goods and services are 'mixed goods' and fall somewhere between the two ends of the continuum.

The characteristics of a good or service determine what type of funding mechanism might be used to fund a particular service. Council has already made judgements about what it considers are public goods when deciding whether or not to undertake a particular activity.

For example, a good towards the public end of the continuum may not be a good candidate for user charges as people cannot be prevented from consuming it, or because everyone consumes it whether they wish to or not. Such goods will generally be candidates for funding from some general source, such as a general rate. A good towards the private end of the spectrum may be a candidate for a targeted rate or a user charge.

In the end, it is likely to come down to 'reasonable' judgement. Both the LGA and previous case law place the responsibility on elected members to make decisions about who benefits and who should pay.

TIME PERIOD OF THE BENEFITS

The Council must assess the period over which the benefits flow from each activity. For all its activities, the operating costs directly relate to the benefits of an activity provided during the year of the expenditure. Operating costs are therefore funded on an annual basis from annual income, including rates, user charges, subsidies and other income.

Capital expenditure produces assets that will produce benefits over their useful lives. These lives range from a few years for office equipment, computers and vehicles, to a hundred years for some infrastructural assets, such as bridges and some pipe networks. The costs of these assets should therefore be funded over the time of benefit. This is the concept of intergenerational equity and is particularly relevant for larger capital assets.

Building reserves to fund the capital expenditure required to renew an existing asset is the most prudent financial method, that also preserves intergenerational equity i.e. each generation pays a share of the value of the asset while it receives benefit from the asset. The interest earned on the reserves helps to fund the appropriate amount required to eventually replace the asset. When renewals or replacement occur before the reserve has sufficient funds then loans will be utilised to fund the early deficit.

WHO CAUSES THE NEED FOR AN ACTIVITY

The Council is required to assess the extent to which each activity exists because of the actions or inactions of an individual or group. This principle, known as the exacerbator pays or polluter pays, suggests that costs should be recovered directly from those causing the need for the activity. Examples are parking fines, food licences, pool safety, dog control and trade waste.

COSTS AND BENEFITS OF FUNDING THE ACTIVITY

The Council considers the individual costs and benefits of the funding of each activity. This analysis takes into account the consequences for transparency and accountability of the chosen funding method. Distinct funding allows ratepayers to assess whether or not the activity represents good value to them. For some activities, the costs of collecting user charges would be more than the revenue collected. As a result the Council has chosen to fund a number of activities entirely from rates.

These five matters were all considered with no single criterion given a greater weight than the others. The Council then considered the overall impact of the allocated funding, on the overall impact of any allocation of liability for revenue needs on the community, and considered the following matters:

The likely impact of the mix of funding sources on ratepayers on fixed incomes (affordability) is as follows:

- How the Policy will act as a barrier to the accessibility of the activity.
- What incentives the Policy will have for the development of the district.
- How the burden of funding will be distributed across differing sectors of the community.
- How the Policy supports people to conserve scarce resources, avoid environmentally unfriendly activities and preserve our natural heritage.
- How the Policy will support the community participating in recreational and cultural activities and to preserve historical and other cultural heritage?

FINANCIAL MANAGEMENT

In terms of the Local Government Act 2002 (the Act) the Council is required to ensure that each year's projected operating revenues are set at a level sufficient to meet that year's operating expenses (a balanced budget). Despite this requirement, under s100(2) of the Act, the Council is allowed to set projected operating revenues at a different level from that required to achieve a balanced budget, if the Council resolves that it is financially prudent to do so, e.g. to fund a previous or future year's deficit or to repay debt.

OTHER LEGAL REQUIREMENTS

While the Revenue and Financing Policy is governed by the Local Government Act 2002, there are a number of other pieces of legislation that are relevant for determining appropriate funding mechanisms.

LOCAL GOVERNMENT (RATING) ACT 2002

This Act sets out all the legal requirements for rating. It covers who is liable to pay rates, what land is rateable, what kind of rates may be set and how those rates are set. It also sets the valuation system which may be used, the various rating mechanisms available (such as targeted rates) and the number of limits on local government. For example, all rates set on a uniform basis (including the uniform annual general charge, but excluding a uniform rate for water or wastewater) may not exceed 30% of the total rates revenue.

RESOURCE MANAGEMENT ACT 1991

This Act sets out Council's responsibilities in terms of the environment. It also specifies the circumstances in which local authorities may require financial contributions from developers to meet the costs of their impact on the environment, including their impact on the demand for infrastructure.

Alternatively, under the Local Government Act 2002, local authorities are allowed to seek development contributions or a combination of development and financial contributions under the respective Acts. The Council does not currently take development contributions but it is considering the use of financial contributions as part of its review of its District Plan.

OTHER LEGISLATION

A number of Acts, such as the Sale and Supply of Alcohol Act 2012, set out statutory fees for various types of regulatory services. These fees may not be exceeded. Where fee setting is up to a local authority, there is often a general legal requirement for this to be 'fair and reasonable.'

GENERAL POLICIES ON FUNDING AND SOURCES OF FUNDING

Capital expenditure is the category of spending which creates a new asset or extends the lifetime of an existing asset. Expenditure on the Council's day-to-day operations is classed as operating expenditure and also includes overhead costs, which represent all costs not directly attributed to any of the activities e.g. support services like financial services, IT services and human resources.

The sources of funding available to the Council include:

- general rates
- targeted rates
- fees and charges
- interest and dividends from investments
- borrowing
- proceeds from asset sale
- development contributions
- lump sum contributions
- financial contributions under the Resource Management Act 1991
- grants and subsidies
- any other source.

GENERAL RATES

A General rate is assessed across all rateable properties in the district based on land value. It is used to fund those services where the Council has determined that the benefits from the service are available to the whole community, and where a fixed charge per rating unit is not considered appropriate. General rates are set on a differential basis.

Differentials are applied to the General Rate and Targeted Rates based on the uses to which the land is put, and activities proposed to be permitted, controlled or discretionary within the operative District Plan at the time the rate is assessed. The General rate is split into differentials to recognise the different classifications and uses of land within the district, and the differing consumption of Council resources relative to other ratepayers in the district.

Those differentials are calculated as a percentage of the standard rates i.e. a differential rating factor of 0.50 applies a factor of 50% to the standard rate. The differential rating settings are as follows:

	DIFFERENTIAL CATEGORY	REASON FOR DIFFERENTIAL	DIFFERENTIAL FACTOR
URBAN DIFFERENTIAL CATEGORIES			
i.	**Wairoa Township (all properties not included in (ii), (iii), (iv) or (v) below)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Township," and with a land value less than $68,000.		1
ii.	**Wairoa Township (Commercial/Industrial)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Township Commercial/Industrial."	The reason for this differential is to reflect the relative advantage this group has relative to other ratepayers located in the same urban area. The benefits derive from the proximity to and the usage of Council services provided and the occupation of the Council developed precinct of the district.	3.85
iii.	**Wairoa Township (Commercial/Industrial) (CV <$200,000)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Township Commercial/Industrial with rateable capital value less than $200,000.00."	The reason for this differential is to recognise the relative burden of rates relative to services received for these properties.	2.75
iv.	**Wairoa Township (Commercial/Industrial) (CV ≥$200,000)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Township Commercial/Industrial with rateable capital value equal to or greater than $200,000.00."	The reason for this differential is to recognise the relative burden of rates relative to services received for these properties.	2.75
v.	**Residential 3 (LV ≥$68,000)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Township" and with a land value equal to or greater than $68,000.	This differential category recognises the relative burden of rates relative to services received for these properties.	0.55
RURAL DIFFERENTIAL CATEGORIES			
vi.	**Wairoa Rural (all properties not included in (vi), (vii), (viii), (ix), (xi) (x), (xi) and (xiv) below)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural" with a land value less than $100,000.		1
vii.	**Rural Villages of Frasertown, Nuhaka and Raupunga** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural Residential" (the rural townships of Frasertown, Raupunga and Nuhaka).	This differential category recognises the relative burden of rates relative to services received for these properties.	1.25
viii.	**Rural Non-Forestry (LV ≥$100,000 and < $1,000,000)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural", with a land value equal to or greater		1

	than $100,000 and less than $1,000,000.		
ix.	**Rural Non-Forestry (LV ≥$1,000,000)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural" with Land Values greater than or equal to $1,000,000.		1
x.	**Rural Residential/Residential One (Mahia)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Mahia Rural Residential."	The reason for this differential is to recognise the relatively high property values that unfairly penalise ratepayers in the district. Also, Council is collecting the similar dollar value as was previously collected.	0.85
xi.	**Rural Residential - Residential One (b) (Tuai)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Tuai Rural Residential."	The reason for this differential is to recognise the relatively high property values that unfairly penalise ratepayers in the district. Also, Council is collecting the same dollar value as was previously collected.	0.5
xii.	**Rural Roading Forestry (<100ha)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural Forestry" and with a land area less than 100 hectares.		1
xiii.	**Rural Roading Forestry (≥100ha)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural Forestry" and with a land area equal to or greater than 100 hectares.	This differential category recognises the use to which the land is put and subsequent additional maintenance costs as a result of the forestry activities.	5
xiv.	**Rural Commercial (CV ≥$200,000)** being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a."	The reason for this differential is to reflect the advantage this group has compared to other ratepayers located in the same rural area, by consuming greater Council resources relative to other rural properties.	3.7

UNIFORM ANNUAL GENERAL CHARGE

The Uniform Annual General Charge (UAGC) is set at a fixed amount per 'separately used or inhabited part' of every rateable part of a rating unit in the district. It is used where the benefits of an activity are for the whole of the District and where the use of a value-based rate would place an unfair burden on high value properties.

TARGETED RATES

A targeted rate is a rate that is charged to a particular group of rateable properties where the Council has identified that a group of rateable properties benefits from a specific service. It is used to fund services where a particular community or group benefits from the activity being funded. Council employs a mix of rates calculated on the following bases:

- land value, differentiated
- capital value, differentiated
- per Separately Used or Inhabited Part (SUIP) of a rating unit
- per connection or installation
- scales of charges
- per unit of consumption

FEES AND CHARGES

The Council impose fees and charges to recover either the full or a part of the cost of a variety of services provided. These include, for example, the regulatory services such as building consents, provision of utility connections and vehicle crossings.

INTEREST AND DIVIDENDS

Interest and dividends from investments are used to reduce the amount of Rates required.

BORROWING

When funded by debt, the Council spreads the repayment of that borrowing over several years. This enables the Council to match charges placed on the community against the period of benefits from capital expenditure.

Borrowing is managed within the framework specified in the Liability Management Policy. While seeking to minimise interest costs and financial risks associated with borrowing is of primary importance, the Council seeks to match the term of borrowings with the average life of assets when practical. The Council's overall borrowing requirement is reduced to the extent that other funds are available to finance capital expenditure. Such other funds include:

- Council reserves
- contributions towards capital expenditure from other parties such as New Zealand Transport Agency (in relation to certain roading projects)
- revenue collected to cover depreciation charges
- proceeds from the sale of assets
- operating surpluses.

PROCEEDS FROM ASSET SALES

Proceeds from asset sales relate to funding received from selling physical assets such as plant and equipment. They are initially used to repay debt associated with that asset. Any remaining proceeds will be used to fund other capital expenditure within the activity that funded the acquisition of the asset sold.

DEVELOPMENT CONTRIBUTIONS

The Local Government Act 2002 provides for local authorities to recover, through development contributions, capital expenditure related to growth. Councils may require development contributions from developments where the effect, including the cumulative effect, of development is to require new or additional assets or assets of increased capacity, and as a consequence, the Council incurs capital expenditure. This includes capital expenditure a Council has already incurred in anticipation of growth.

Significant growth in services resulting from a population increase is not foreseen in the district over the ten year period, therefore the Council has chosen not to take development contributions as a form of revenue at this time.

FINANCIAL CONTRIBUTIONS UNDER THE RMA

Financial contributions can be provided for in a District Plan. Contributions may be imposed as a condition of development or resource consent. Currently the Council has no financial contributions, but the Council will consider financial contributions as part of the review for the next District Plan.

GRANTS AND SUBSIDIES

The Council receives subsidies from the New Zealand Transport Agency, which cover a proportion of the capital and maintenance costs of our roading network. The Council may also receive subsidies from the Ministry of Health for water related capital expenditure.

ANY OTHER SOURCE

Special funds are funds which have either been received by the Council from a third party to be used in a specific way (Restricted Funds) or monies tagged by the Council to be applied for a specific purpose or area of benefit (Non Restricted Funds).

FUNDING OF CAPITAL EXPENDITURE

The Council categorises its capital expenditure projects as renewals, extending level of service or growth related projects. The following funding sources are used for each category under normal circumstances, with any alternative funding sources specifically resolved by the Council.

RENEWAL PROJECTS

Renewal projects restore or replace components of an asset or the entire asset to meet the current level of service (to its original size, condition or capacity). These projects will be funded from capital reserves built up from funded depreciation. Where the reserve is not sufficient to meet the programmed renewals, then loans will be utilised and repaid from a contribution from the reserve that best fits intergenerational equity and/or the operational funding sources for the particular activity, as per the Policy.

EXTENDING LEVEL OF SERVICE PROJECTS

The creation of a new asset or alterations to an existing asset that means a higher level of service is delivered. These projects will be funded by loans and repaid from the operational funding sources.

GROWTH RELATED PROJECTS

Additional assets required to serve growth in existing services due to new areas being serviced. These projects will be funded from rates with the Council considering a contribution from the Economic Development Fund towards the asset creation on a case by case basis, after considering specific criteria.

TE KAUPAPA HERE MŌ TE HIRANGA ME TE WHAKATŪTAKI - SIGNIFICANCE & ENGAGEMENT POLICY

INTRODUCTION

Decisions made by the Council affect the residents and ratepayers of Wairoa. We are committed to building and maintaining good relationships with stakeholders and our community so that decisions are well informed. Wherever practical, we will engage with individuals, organisations and groups in our community in ways that give them the best opportunity to have their say.

This Significance and Engagement Policy (Policy) meets the requirements of the Local Government Act 2002 (LGA 2002). The objectives of this Policy are:

- To establish a general approach and process for identifying the significance of Council decisions.
- To set out when and how Council will engage with the community in decision-making, depending on the significance of the decision.

The LGA 2002 states that one role of a Council is to *enable democratic local decision-making and action by, and on behalf of, communities.* This Policy explains how Council will decide the level of significance that a matter has, the types of matters where the community will be involved in the decision-making process, and when the community can expect Council to make a decision *on its behalf*.

There are many informal ways that Council engages with the community during its everyday business, with community views helping to inform Council decisions. There are also decisions that a Council must make which require a more structured form of engagement. This is due to the level of importance a matter has within the wider community, or for groups within the community.

The first part of this Policy sets out how Council will decide whether or not a matter is "significant." The second part of this Policy sets out when and how the community's views will be heard on these significant, and other, matters.

PURPOSE

This Policy lets both Council and the community identify the degree of significance attached to particular decisions, to understand when the community can expect to be engaged in Council's decision-making processes, and know how this engagement is likely to take place. This Policy exists:

- To inform you about what you can expect from Council regarding community engagement and the ways you can influence and participate in the decision-making of Council.

- To provide Council with a tool that clearly guides the assessment of significance during decision-making and provides direction on the consideration of community views and the level of community engagement that might be desirable to enable Council to develop a clearer understanding of communityviews and preferences on an issue or proposal.

SIGNIFICANCE

Local authorities must make decisions about a wide range of matters and most will have a degree of significance, but not all issues will be considered to be "significant." An assessment of the degree of significance of proposals and decisions, and the appropriate level of engagement, will therefore be considered in the early stages of a proposal before decision-making occurs.

Council has identified criteria to assess the degree of significance. The significance of an issue, proposal or decision lies somewhere on a continuum from low to high. Where the significance of a proposal or decision is unclear against one criterion, then Council will treat that criterion as being more, rather than less, significant. If any of the criteria are met, the proposal or decision may be 'significant.' However, the criteria should be considered collectively to get to this point.

CRITERIA FOR SIGNIFICANCE

Significance means the importance of an issue, proposal, decision, or matter, as assessed by Council. Council will take into account the following matters when assessing the degree of significance of proposals and decisions, and the appropriate level of engagement:

- The likely impact/consequences of the issue, proposal, decision or other matter, on the district.
- Whether the asset is a strategic asset as listed in schedule two of this Policy.
- The impact on levels of service provided by Council or the way in which services are delivered.
- The degree of impact on Council’s debt or the level of rates it charges.
- The financial and non-financial costs and implications of the issue, proposal, decision or other matter having regard to Council's capacity to perform its role.
- Whether the decision is reversible and the likely impact on future generations.
- The impact on the community, how many people are affected and by how much.
- Whether the decision or action flows from, or promotes, a decision or action that has already been taken by Council or furthers a community outcome, policy or strategy.
- If there is a past history or reasonable expectation of the issue generating wide public interest within the district.
- The likely impact/consequences of the issue, proposal, decision or other matter, on youth, elderly and Māori.

It may be that only one of the criteria applies, but to such a high degree that the decision will be considered “significant.” Conversely, several criteria may be applicable, but to only a low degree, and therefore will be considered to have a lower level of significance. Each decision will involve staff making an assessment for consideration by elected members. Schedule one of this Policy sets out how the criteria will be used to assess significance.

DETERMINING SIGNIFICANCE

In the first instance, staff will be responsible for assessing the significance of a potential decision, in accordance with legislation and this Policy. Reports to Council and its Committees will include the staff assessment of the significance of the proposals and any options or recommended decisions.

ENGAGEMENT

In any engagement process undertaken with the community, that engagement will be in proportion to the matter being considered. When any engagement takes place, other than simply providing information, Council will:

- Seek to hear from everyone affected by a decision.
- Ask for views early in the decision-making process so that there is enough time for the community to give feedback, and for their views to be considered properly.
- Listen and consider views in an open and honest way.
- Respect everyone’s point of view.
- Provide information that is clear and easy to understand.
- Consider different ways in which the community can share views with Council.
- Ensure that the engagement process is efficient and cost effective.

PRINCIPLES OF ENGAGEMENT

Council will take a principle-based approach to our community engagement activities.

GENUINE: We will listen to the views provided by the community with an open mind and will give due consideration to them when making decisions.

TIMELINESS: We will engage with the community as early as appropriate and ensure that engagement processes are an integral part of project planning. We will allow enough time for participants to contribute and for them to be able to raise unexpected issues.

PURPOSEFUL: We will be clear about the purpose of engagement and the ability and scope of the engagement to influence decisions.

INCLUSIVENESS & ACCESSIBLE: We will engage in a way which encourages participation of all who are likely to be affected by, or are interested in, a decision.

RECOGNISE DIVERSITY: We will use engagement methods which are appropriate to the issue and those we are seeking to engage, having regard to their culture, age, ability and time availability.

INFORMED: We will ensure information relating to the engagement is readily available so that participants can make informed contributions.

RESPONSIVE: We will record, consider and respond to participants' contributions, and provide information to the community on how their feedback influenced the decision-making.

ENGAGEMENT WITH MĀORI: We will acknowledge the unique perspectives of Māori in our community.

COST-EFFECTIVE: We will engage in a cost-effective manner, and resource engagement in proportion to the significance of the decision. We will ensure the least possible cost to all involved in the engagement (including the costs to the communities/affected parties). The ways engagement can take place are varied and will be in proportion to the significance of the matter being considered.

STATUTORY COMPLIANCE

The LGA 2002 and other legislation require Council to consult with the community in a range of circumstances. The LGA 2002 has also set principles to guide all consultation and prescribes specific consultative procedures, which must be followed in certain circumstances. At a minimum, Council will adhere to all legislative requirements.

SPECIAL CONSULTATIVE PROCEDURE

There are still situations where the Special Consultative Procedure must be used under the LGA 2002:

- adoption or amendments to the Long Term Plan
- adoption or amendment to a significant bylaw
- transfer of ownership of a significant strategic asset
- changes to financial policies.

There are also statutes which require the special consultative procedure to be followed in specified situations including:

- Resource Management Act 1991
- Rating Powers Act 1988
- Building Act 1991
- Sale and Supply of Liquor Act 2012
- Psychoactive Substances Act 2013
- Dog Control Act 1996
- Waste Minimisation Act 2008
- Freedom Camping Act 2011
- Land Transport Management Act 2003
- Energy Companies Act 1992.

It is important to note that formal consultation using a special consultative procedure is a structured process outlined in legislation and supported by case-law. In other engagement processes, however, there are no explicit statutory or legal rules constraining or defining community engagement processes. The LGA 2002 has given local authorities the ability to determine this as appropriate for their communities.

SIGNIFICANT PROPOSALS OR DECISIONS

Council will determine the nature and form of the engagement in accordance with the significance of the particular decision. In general, the greater the significance of the decision, the more we will do to engage the community. A 'significant' decision will not automatically require the special consultative procedure.

ENGAGEMENT WITH MĀORI

Council will honour all engagement processes, agreements and memorandums of understanding developed with Māori as they relate to its decision-making policies. It will also take into account its obligations as outlined under the Resource Management and Local Government Acts.

Te Tiriti o Waitangi/the Treaty of Waitangi is the founding document of New Zealand. Council accepts the great importance of this living, dynamic document, and is committed to upholding the spirit of Te Tiriti o Waitangi/the Treaty of Waitangi principles

PRINCIPLE OF TINO RANGATIRATANGA – SELF MANAGEMENT

The rights of Māori to exercise full authority and control over their lands, resources and taonga.

PRINCIPLE OF KĀWANATANGA - GOVERNANCE

The authority to make laws for the good order and security of the country subject to the duty imposed (on the Crown) to Māori under the Treaty.

PRINCIPLE OF WHAKAWHANAUNGATANGA - PARTNERSHIP

A partnership between Māori and the Crown which requires the parties to act reasonably and with the utmost good faith in accordance with the Treaty of Waitangi.

PRINCIPLE OF ORITETANGA – EQUALITY & PRIVILEGES OF CITIZENSHIP

The right of tangata whenua as individual citizens to receive, as a minimum, fair and equal access to the resources and benefits provided by the Crown.

PRINCIPLE OF KAITIAKITANGA – STEWARDSHIP

The responsibility of Māori to undertake their duty of custodianship, stewardship and guardianship over their lands, resources and taonga.

PRINCIPLE OF WHAKATIKA I TE MEA HE – DUTY TO REMEDY PAST BREACHES

The duty of the Crown to remedy past breaches of the Treaty and to prevent further breaches.

PRINCIPLE OF TUATIAKI NGANGAHAU – ACTIVE PROTECTION OF TAONGA & MĀORI INTERESTS

The duty to ensure the active protection of taonga for as long as Māori wish it to apply.

PRINCIPLE OF HE HERE KIA MŌHIO – DUTY TO BE INFORMED

The duty of the Crown to make informed decisions through consultation with Māori.

ENGAGEMENT ON OTHER MATTERS

Outside of matters where it remains mandatory for a special consultative procedure to be undertaken, Council will determine the appropriate level of engagement on a case by case basis.

Council may decide that it will use a special consultative procedure if the matter is of high significance, or it may choose another form of appropriate consultation. In instances where significance is judged to be moderate, engagement with the community could involve consulting through an advisory committee or focus group, public meetings, or surveys.

When Council decides that a matter is of low to moderate significance, or in instances where it is considered that the views of the community are already known, it may make a decision on behalf of the community and then inform the community of the outcome. This may be, for instance, through publication on the Council website, in the local media, or other appropriate means.

REASONS NOT TO ENGAGE

Council acknowledges there are times when it is not necessary, appropriate or possible to engage the community on a proposal or decision. Council may also choose not to engage on a proposal or decision, but will only decide this in accordance with the criteria below:

1. The proposal or decision is not of a nature or significance that requires engagement.
2. Council already has a sound understanding of the views and preferences of the people likely to be affected by, or interested in, the proposal or decision.
3. There is a need for confidentiality or commercial sensitivity.
4. The costs of engagement outweigh the benefits of it.
5. The proposal or decision has already been addressed by Council's strategies, policies or plans, which have previously been consulted on.
6. An immediate or quick response or decision is needed or it is not reasonably practicable to engage.

Whenever Council does not formally engage, community views will still be considered before a decision is made and as much information will be provided to the public as possible.

ENGAGEMENT ACTIVITIES

Council will decide which engagement activities or processes to use based on the individuals, communities and sectors that are affected by, or interested in the proposal; and the extent of that interest/impact. In the first instance, staff will be responsible for assessing the appropriateness of engagement activities for each proposal or decision at the project planning stage.

INFORMATION REQUIREMENTS

Council will ensure that, when conducting any engagement or consultation process in relation to a significant decision, it provides.Clear information on what is being proposed and why it is being proposed.

- Sufficient information on which to provide meaningful feedback.
- The advantages and disadvantages of each option being considered.
- What impacts, if any, will occur if the proposal goes ahead.
- How the community can provide its views.
- The timeframe for completing the community engagement or consultation.
- How submitters and participants can learn about the outcome.

DEFINITIONS USED IN THIS POLICY

COMMUNITY	A group of people living in the same place or having a particular characteristic in common. Includes interested parties, affected people and key stakeholders.
DECISIONS	Refers to all the decisions made by or on behalf of Council including those made by officers under delegation. (Management decisions made by officers under delegation during the implementation of Council decisions will not be deemed to be significant).
ENGAGEMENT	Is a term used to describe the process of seeking information from the community to inform and assist decision-making. There is a continuum of community involvement.
SIGNIFICANCE	As defined in Section 5 of the LGA 2002: *Significance, in relation to any issue, proposal, decision, or other matter that concerns or is before a local authority, means the degree of importance of the issue, proposal, decision, matter, as assessed by the local authority, in terms of its likely impact on, and likely consequences for:* *(a) the district or region* *(b) any persons who are likely to be particularly affected by, or interested in, the issue, proposal, decision, or matter* *(c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.*

STRATEGIC ASSET	As defined in Section 5 of the LGA 2002: *Strategic asset, in relation to the assets held by the local authority, means an asset or group of assets that the local authority needs to retain if the local authority is to maintain the local authority's capacity to achieve or promote any outcome that the local authority determines to be important to the current or future well-being of the community; and includes* *(a) any asset or group of assets listed in accordance with Section 90(2) by the local authority; and* *(b) any land or building owned by the local authority and required to maintain the local authority's capacity to provide affordable housing as part of its social policy; and* *(c) any equity securities held by the local authority in* *i) a port company within the meaning of the Port Companies Act 1988* *ii) an airport company within the meaning of the Airport Authorities Act 1966.*

SCHEDULE ONE: ASSESSING SIGNIFICANCE AGAINST CRITERIA

CRITERIA	HIGHER SIGNIFICANCE	LESSER SIGNIFICANCE
Change in levels, or delivery, of service provided by Council	There is a major and/or long term change to services	There is a medium to low level of change to services
Level of financial impact	There is a major and long term financial impact	There is a medium to low level of impact
Impact on the community	The decision would have a major impact on sections or all of the community	The impact on the community is medium to low
Decision involves a “strategic asset” as listed in this Policy	The decision involves the sale or transfer of more than 20% of a strategic asset	The decision does not impact on Council’s ownership of the asset
Impact on Council debt or level of rates	The impact is major and/or long term on either debt levels or rates	The impact is of a medium to low level
Reversibility of decision	The decision is irreversible and would impact negatively on future generations to a high degree	The decision is not irreversible, or if it were, the impact on future generations would not be high
Building on previous decisions	The matter is considered to be significant by other criteria, and has not been previously consulted with the community	The decision or action is consequential to, or promotes, a decision or action already taken by Council or the views of the community on this matter are already known
Historic interest	There is a history of the matter generating wide and intense public interest and a reasonable expectation that this will again be so	There is no history of the matter generating widespread interest
The likely impact/consequences of the issue, proposal, decision or other matter, on youth, elderly and Māori	The decision would have a major impact on youth, elderly and Māori	The impact on youth, elderly and Māori is medium to low

SCHEDULE TWO: LIST OF STRATEGIC ASSETS

The LGA 2002 definition of a strategic asset is outlined in Section 5.

The list of assets outlined below are considered to be "strategic assets," however not all decisions made regarding them will be significant. For example, the road network is strategic but the purchase or sale of small land parcels that make up the network may not amount to a significant decision. Strategic assets are:

- water supply catchments and supply network as a whole
- wastewater network as a whole
- stormwater and flood protection network as a whole
- land transport network as a whole
- waste management facilities as a whole
- cemeteries
- ownership of community facilities as a whole.

WHAKAAWEAWE PŪTEA - FUNDING IMPACT STATEMENT

The Funding Impact Statement, and the rates set in accordance with the Funding Impact Statement, comply with the Local Government (Rating) Act 2002 and the Local Government Act 2002.

Various sections of the Local Government (Rating) Act 2002 ("Rating Act") and the Local Government Act 2002 that the Council sets its rates under, require particular information to be identified in Council's Funding Impact Statement. This includes the following:

- The basis for setting the general rate, i.e. land, annual or capital value (Rating Act, section 13).
- Any category or categories that will be used for setting the general rate differentially (Rating Act, section 14).
- The activity or activities for which a targeted rate will be set (Rating Act, section 16).
- The category or categories that will be used to establish rateable land for a targeted rate (Rating Act, section 17).
- For each category, any factor that will be used to calculate liability for a targeted rate (Rating Act, section 18).
- Council's intention to set a targeted rate for the quantity of water supplied (Rating Act, section 19).
- If the targeted rate is set differentially, the total revenue sought from each category of rateable land or the relationship between the rates set on rateable land for each category (Local Government Act 2002, Sch 10, cl 15(4)(d)).
- Whether lump sum contributions will be invited in respect of the targeted rate (Local Government Act 2002, Sch 10, cl 15(4)(e)).
- Examples of the impact of the general rate and targeted rate rating proposals on the rates assessed on different categories of rateable land with a range of property values for the first year of the plan (Local Government Act 2002, Sch 10, cl 15(5)).

DIFFERENTIAL RATING FACTORS

The Local Government (Rating) Act 2002 authorises the concept of rates being charged at different rates in the dollar for different categories of rateable land. The categories must be defined using the factors in Schedule 2 of the Act.

Council uses the authorisation to set rates on a differential basis to recognise the different rateable value of land, the uses of land within the district, and the differing provision and consumption of Council services relative to other categories of ratepayers in the district.

Council operates different cost centres for the urban and rural differential categories, so the base differential factor for the urban and rural differential categories may be different.

The Council will use the differential categories set out below in the period 1 July 2018 to 30 June 2019 for the purposes of setting the general rate and the roading, recreation and services targeted rate

URBAN DIFFERENTIAL CATEGORIES

	DIFFERENTIAL CATEGORY	DIFFERENTIAL FACTOR
i.	**WAIROA TOWNSHIP (all properties not included in (ii), (iii), (iv) or (v) below)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Township", and with a land value less than $68,000.*	1
ii.	**WAIROA TOWNSHIP (Commercial/Industrial)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Township Commercial/Industrial."* The reason for this differential is to reflect the relative advantage this group has relative to other ratepayers located in the same urban area. The benefits derive from the proximity to, and the usage of, Council services provided and the occupation of the Council-developed precinct of the district.	3.85
iii.	**WAIROA TOWNSHIP (Commercial/Industrial) (CV <$200,000)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Township Commercial/Industrial with rateable capital value less than $200,000."* The reason for this differential is to recognise the relative unfair burden of rates relative to services received for these properties.	2.75
iv.	**WAIROA TOWNSHIP (Commercial/Industrial) (CV ≥$200,000)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Township Commercial/Industrial with rateable capital value equal to or greater than $200,000."* The reason for this differential is to recognise the relative unfair burden of rates relative to services received for these properties.	2.75
v.	**RESIDENTIAL 3 (LV ≥$68,000)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Township" and with a land value equal to or greater than $68,000.* This differential category recognises the relative unfair burden of rates relative to services received for these properties.	0.55

RURAL DIFFERENTIAL CATEGORIES

	DIFFERENTIAL CATEGORY	DIFFERENTIAL FACTOR
vi.	**WAIROA RURAL (all properties not included in (vi), (vii), (viii), (ix), (xi) (x), (xi) and (xiv) below)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural" with a land value less than $100,000.*	1
vii.	**RURAL VILLAGES OF FRASERTOWN, NUHAKA & RAUPUNGA** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural Residential" (the rural townships of Frasertown, Raupunga and Nuhaka).*	1.25
viii.	**RURAL NON-FORESTRY (LV ≥$100,000 and < $1,000,000)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural", with a land value equal to or greater than $100,000 and less than $1,000,000.*	1
ix.	**RURAL NON-FORESTRY (LV ≥$1,000,000)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural" with Land Values greater than or equal to $1,000,000.*	1
x.	**RESIDENTIAL/RESIDENTIAL ONE (Mahia)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Mahia Rural Residential."* The reason for this differential is to recognise the relatively high property values that unfairly penalise ratepayers in the district. Also, Council is collecting the similar dollar value as was previously collected.	0.85
xi.	**RURAL RESIDENTIAL – RESIDENTIAL ONE (b) (Tuai)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Tuai Rural Residential."* The reason for this differential is to recognise the relatively high property values that unfairly penalise ratepayers in the district. Also, Council is collecting the same dollar value as was previously collected.	0.5
xii.	**RURAL ROADING FORESTRY (<100ha)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural Forestry" and with a land area less than 100 hectares.*	1
xiii.	**RURAL ROADING FORESTRY (≥100ha)** *being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a as Wairoa Rural Forestry" and with a land area equal to or greater than 100 hectares.* This differential category recognises the use to which the land is put and subsequent additional maintenance costs as a result of the forestry activities.	5
xiv.	**RURAL COMMERCIAL (CV ≥$200,000)**	3.7

	DIFFERENTIAL CATEGORY	DIFFERENTIAL FACTOR
	being all rateable properties defined under the Rate Review Special Order "Differential Rating Special Order Resolution – E: Explanatory Statement 3a. The reason for this differential is to reflect the advantage this group has compared to other ratepayers located in the same rural area, by consuming greater Council resources relative to other rural properties.	

Rates per unit in the following paragraphs are per $000's of rateable value unless otherwise stated. Amounts shown are inclusive of GST at 15%.

GENERAL RATE

Council will assess a general rate based on the land value of all rateable land in the district, set differentially according to where land is situated, the use to which the land is put and the land value of the land.The rates (per dollars ($000's) of land value) for 2018/19 are:

	DIFFERENTIAL CATEGORY	RATE IN THE $ OF LAND VALUE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
i.	**WAIROA TOWNSHIP (all properties not included in (ii) or (iii) below/General Urban)**	2.0063	52,029
ii.	**WAIROA TOWNSHIP (Commercial/Industrial)**	7.7243	43,913
iii.	**GENERAL URBAN/RESIDENTIAL 3 (LV ≥$68,000)**	1.1035	6,440
iv.	**WAIROA RURAL (all properties not included in 2(v), (vi) or (vii) below)**	0.1289	107,135
v.	**VILLAGES OF FRASERTOWN, NUHAKA & RAUPUNGA**	0.1611	997
vi.	**GENERAL RURAL RESIDENTIAL/RESIDENTIAL ONE (Mahia)**	0.1096	17,891
vii.	**GENERAL RURAL RESIDENTIAL – RESIDENTIAL ONE (b) (Tuai)**	0.0644	356

The general rate will raise $ 228,762 (including GST) in 2018/2019, compared to $485,066 in 2017/2018

General rates will be used to fund all activities that are not covered by the uniform annual general charge, targeted rates or other funding mechanisms outlined in the Revenue and Financing Policy.

UNIFORM ANNUAL GENERAL CHARGE

Council will assess a uniform annual general charge as a fixed amount per separately used or inhabited part of a rating unit within the district. The calculation for the uniform annual general charge is determined by the activities to be funded by this charge.

The uniform annual general charge for 2018/2019 is $708.80 (incl. GST), raising $3,622,273 (incl. GST) compared with $3,376,024 (incl. GST) in 2017/2018. The uniform annual general charge will be used to fund community representation, Māori liaison, library costs, and 30% of economic development costs and the community complex.

TARGETED RATE – ROADING

Council will assess a targeted rate for roading on the land value of all rateable land in the district, set differentially according to where land is situated, the use to which the land is put and the land value of the land. The rates (per dollars ($000's) of land value) for 2018/2019 are:

	DIFFERENTIAL CATEGORY	RATE IN THE $ OF LAND VALUE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
i.	**WAIROA TOWNSHIP (all properties not included in (ii) or (iii) below/Roading Urban)**	6.1217	158,753
ii.	**WAIROA TOWNSHIP (Commercial/Industrial)**	23.5686	133,990
iii.	**RESIDENTIAL 3 (LV ≥$68,000)**	3.3669	19,650
iv.	**WAIROA RURAL (all properties not included in 2(v), (vi), (vii) and (viii) below/Roading Rural)**	2.1949	112,375
v.	**RURAL VILLAGES OF FRASERTOWN, NUHAKA & RAUPUNGA**	2.7436	16,981
vi.	**RURAL NON-FORESTRY (LV ≥$100,000 and < $1,000,000)**	2.1949	307,793
vii.	**RURAL NON-FORESTRY (LV ≥$1,000,000)**	2.1949	1,128,793
viii.	**ROADING RURAL RESIDENTIAL/RESIDENTIAL ONE (Mahia)**	1.8656	305,165
ix.	**ROADING RURAL RESIDENTIAL- RESIDENTIAL ONE (b) (Tuai)**	1.0974	6,069
x.	**RURAL ROADING FORESTRY (<100ha)**	2.1949	7,040
xi.	**RURAL ROADING FORESTRY (≥100ha)**	10.9743	1,338,760

The roading targeted rate will raise $3,538,368 (including GST) in 2018/2019.[2017/2018: $3,942,681]. The roading rate will be used to fund the roading activity.

TARGETED RATE – RECREATION

Council will assess a targeted rate for parks and reserves on the capital value of all rateable land in the district, set differentially according to where land is situated, the use to which the land is put and the capital value of the land. The rates (per dollars ($000's) of capital value) for 2018/2019 are:

	DIFFERENTIAL CATEGORY	RATE IN THE $ OF CAPITAL VALUE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
i.	WAIROA TOWNSHIP (all properties not included in (ii) or (iii) below/Recreation Urban)	1.9123	346,003
ii.	WAIROA TOWNSHIP (Commercial/Industrial) (CV <$200,000)	5.2589	45,867
iii	WAIROA TOWNSHIP (Commercial/Industrial) (CV ≥$200,000)	5.2589	171,241
iv.	WAIROA RURAL (all properties not included in 4(v), (vi), (vii) and (viii) below/Recreation Rural)	0.3416	361,300
v.	RURAL VILLAGES OF FRASERTOWN, NUHAKA & RAUPUNGA	0.4269	11,201
vi.	RECREATION RURAL RESIDENTIAL/RESIDENTIAL ONE (Mahia)	0.2903	78,430
vii.	RECREATION RURAL RESIDENTIAL/RESIDENTIAL ONE (b) (Tuai)	0.1708	2,681
viii.	COMMERCIAL RURAL (CV ≥$200,000)	1.2638	109,499

The recreation targeted rate will raise $1,126,222 (including GST) in 2018/2019 [2017/2018: $1,111,698] . The recreation rate will be used to fund the parks and reserves activity.

TARGETED RATE – SERVICES

Council will assess a targeted rate in respect of other services, which include regulatory services, economic development and community support, on the capital value of all rateable land in the district, set differentially according to where land is situated, the use to which the land is put and the capital value of the land. The rates (per dollars ($000's) of capital value) for 2018/2019 are:

	DIFFERENTIAL CATEGORY	RATE IN THE $ OF CAPITAL VALUE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
i.	**WAIROA TOWNSHIP (all properties not included in (ii) or (iii) below/Services Urban)**	2.9898	540,948
ii.	**WAIROA TOWNSHIP (Commercial/Industrial) (CV <$200,000)**	8.2219	71,709
iii	**WAIROA TOWNSHIP (Commercial/Industrial) (CV ≥$200,000)**	8.2219	267,722
iv.	**WAIROA RURAL (all properties not included in 4(v), (vi), (vii) and (viii) below/Recreation Rural)**	0.5491	580,814
v.	**RURAL VILLAGES OF FRASERTOWN, NUHAKA & RAUPUNGA**	0.6863	18,006
vi.	**RECREATION RURAL RESIDENTIAL/RESIDENTIAL ONE (Mahia)**	0.4667	126,082
vii.	**RECREATION RURAL RESIDENTIAL/RESIDENTIAL ONE (b) (Tuai)**	0.2745	4,310
viii.	**COMMERCIAL RURAL (CV ≥$200,000)**	2.0316	176,027

The services targeted rate will raise $1,785,618 (including GST) in 2018/2019 [2017/2018: $904,732]. The services rate will be used to fund the regulatory services, community support activities, and 70% of economic development costs.

TARGETED RATE – WATER SUPPLY (FIXED CHARGE)

Council will assess a targeted rate to fund water supply, set differentially according to where land is situated and the provision, or availability to the land of a service provided by, or on behalf of, Council as a fixed amount per separately used or inhabited part of a rating unit.

The rates for 2018/2019 are:

	DIFFERENTIAL CATEGORY	BASIS FOR LIABILITY	CHARGE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
i.	**WAIROA TOWNSHIP/WAIROA WARD SUPPLY AREA (including Frasertown and Wairoa Environs): CONNECTED**	Per separately used or inhabited part of a rating unit	703.70	
	Water Charge Wairoa			1,327,885
	Frasertown Water Supply			62,984
	Peri Urban Water Supply			102,745

	DIFFERENTIAL CATEGORY	BASIS FOR LIABILITY	CHARGE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
ii.	**WAIROA TOWNSHIP SUPPLY AREA (including Frasertown and Wairoa Environs): NOT CONNECTED BUT AVAILABLE** *being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)*		351.90	
iii.	**MAHANGA SUPPLY AREA (Mahanga water supply): CONNECTED**		610.80	36,956
iv. v.	**MAHANGA SUPPLY AREA: NOT CONNECTED BUT AVAILABLE** *being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)*		305.40	
	TUAI SUPPLY AREA: CONNECTED		581.90	31,425
vi.	**TUAI SUPPLY AREA: NOT CONNECTED BUT AVAILABLE** *being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)*		291.00	
	BLUE BAY: CONNECTED*		703.70	
	BLUE BAY SUPPLY AREA: NOT CONNECTED BUT AVAILABLE* *being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)*		351.90	14,778
	BLUEBAY – CAPITAL REPAYMENT SCHEME *an amount assessed on each rating unit, that has not paid its full allocation of the cost of the capital works in establishing the Blue Bay water supply, for the repayment and servicing of the loan associated with the capital expenditure.*		324.70	13,639

*The Blue Bay water supply will be commissioned mid-way through 2018/2019. Therefore rating units within the scheme catchment will receive a half charge for this year. The water supply (fixed amount) targeted rate will raise $1,590,413 compared with $1,233,820 in 2017/2018.

The water supply rates will be used to fund the water supply activities in the Wairoa Township, Frasertown and Wairoa Environs, Mahanga, Tuai and Blue Bay.

TARGETED RATE – WATER SUPPLY (WATER METER)

Council will assess a targeted rate to fund water supply, set as based on the volume of water consumed or supplied, for all rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply. The rates for 2018/2019 are:

	AREA	BASIS FOR LIABILITY	CHARGE PER M^3 (INCL GST) ($)
i.	WAIROA TOWNSHIP RETICULATION AREA	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	0.61
ii.	WAIROA ENVIRONS AREA (not including rating units in (i), (iii) and (iv))		0.61
iii.	FRASERTOWN RETICULATION AREA		0.61
iv.	TUAI RETICULATION AREA		0.61
v.	LAND USED FOR MEAT PROCESSING WITHIIN THE WAIROA TOWNSHIP RETICULATION AREA		0.32

The water supply metered rates will be used to fund the water supply activities in the Wairoa Township, Frasertown and Wairoa Environs, Mahanga and Tuai.

TARGETED RATE – SEWERAGE DISPOSAL

Council will assess a targeted rate in respect of sewerage disposal, set differentially according to where land is situated and the provision, or availability to the land of a service provided by, or on behalf of, Council. The rates for 2018/2019 are:

	DIFFERENTIAL CATEGORY [51]	BASIS FOR LIABILITY	CHARGE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
i.	**WAIROA WARD(not temporary accommodation businesses): CONNECTED**	Per water closet or urinal connected (for up to the first five)	365.90	806,639
ii.	**WAIROA WARD(not temporary accommodation businesses): CONNECTED**	Per water closet or urinal connected (for six to up to and including 15)	256.10	
iii.	**WAIROA WARD(not temporary accommodation businesses): CONNECTED**	Per water closet or urinal connected (for 16 or more)	183.00	
iv.	**WAIROA WARD(temporary accommodation businesses): CONNECTED**	Per water closet or urinal connected (for up to the first five)	365.90	
v.	**WAIROA WARD(temporary accommodation businesses): CONNECTED**	Per water closet or urinal connected (for six or more)	256.10	
vi.	**WAIROA WARD: NOT CONNECTED BUT AVAILABLE** *where a property is situated within 30 metres of a public sewerage drain to which it is capable of being connected, either directly or through a public drain.*	Per rating unit	183.00	
vii.	**TUAI VILLAGE: CONNECTED[1]**	Per water closet or urinal connected	365.90	20,856
viii.	**TUAI VILLAGE: NOT CONNECTED BUT AVAILABLE** *where a property is situated within 30 metres of a public sewerage drain to which it is capable of being connected, either directly or through a public drain.*	Per rating unit	183.00	
ix.	**MAHIA: CONNECTED** or required to be connected under the Trade Waste and Wastewater bylaw 2012.	Per number or nature of connections from the land within each rating unit to the reticulation system	365.90	135,219
x.	**MAHIA: NOT CONNECTED** or required to be connected under the Trade Waste and Wastewater bylaw 2012 where a property is situated within 30 metres of a public sewerage system to which it is capable of being connected, either directly or through a public drain.	Per rating unit	183.00	

[51] For the purposes of this rate, a rating unit used primarily as a residence for one household must not be treated as having more than one water closet or urinal.

	DIFFERENTIAL CATEGORY [51]	BASIS FOR LIABILITY	CHARGE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
xi.	**OPUTAMA & BLUE BAY[52]: CONNECTED** or required to be connected under the Trade Waste and Wastewater bylaw 2012	Per number or nature of connections from the land within each rating unit to the reticulation system	365.90	24,518
xii.	**OPUTAMA & BLUE BAY[53]: NOT CONNECTED** or required to be connected under the Trade Waste and Wastewater bylaw 2012 where a property is situated within 30 metres of a public sewerage system to which it is capable of being connected, either directly or through a public drain.	Per number or nature of connections from the land within each rating unit to the reticulation system	183.00	
xi.	**RURAL WASTEWATER:** all land that is not connected or able to connect to Council wastewater reticulation, but to which a Council operated wastewater treatment facility is available. This rate funds the treatment of wastewater from septic tanks.	Per separately used inhabited part of a rating unit described as 'Flat, Dwelling, Bach, Cottage, Cafeteria, Accommodation, Building, Cabin, Camping Ground, Tavern, Hall, Office, Hotel, Sleepout, Orchard or Shop' in Council's Rating Information Database.	30.00	59,206

The sewerage disposal targeted rate will raise $1,048,383 (including GST) in 2018/2019, compared with $1,302,042 in 2017/2018.

The sewerage disposal rate will be used to fund the wastewater activity.

52 Rating units in Blue Bay will connect to the Opoutama scheme during 2018 and will receive a half charge

53 Rating units in Blue Bay will connect to the Opoutama scheme during 2018 and will receive a half charge

TARGETED RATE – WASTEWATER SCHEMES

Council will assess a targeted rate pursuant to the provision or availability to the land of a service provided by, or on behalf of, the local authority by the Mahia and Opoutama wastewater schemes. The rates for 2018/2019 are:

	DIFFERENTIAL CATEGORY	BASIS FOR LIABILITY	CHARGE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
i.	**MAHIA WASTEWATER SCHEME capital repayment and finance costs associated with the scheme over 5 years.** *In accordance with the Capital Funding Plan.*	The extent of provision of the services provided by the Mahia Wastewater Scheme including the infrastructure, costs connection costs (if any), and finance costs, relating to that property.		72,137
ii.	**MAHIA WASTEWATER SCHEME capital repayment and finance costs associated with the scheme over 10 years.** *In accordance with the Capital Funding Plan.*			9,028
iii.	**MAHIA WASTEWATER SCHEME capital repayment and finance costs associated with the scheme over 20 years.** *In accordance with the Capital Funding Plan.*			121,125
iv.	**MAHIA WASTEWATER SCHEME capital repayment and finance costs associated with the scheme over 30 years.** *In accordance with the Capital Funding Plan.*			7,661
v.	**OPOUTAMA WASTEWATER SCHEME capital repayment and finance costs associated with the scheme over 5 years.** *In accordance with the Capital Funding Plan.*	The extent of provision of the services provided by the Opoutama Wastewater Scheme including the infrastructure costs, connection costs (if any), and finance costs, relating to that property.		4,393
vi.	**OPOUTAMA WASTEWATER SCHEME capital repayment and finance costs associated with the scheme over 10 years.** *In accordance with the Capital Funding Plan.*			5,927
vii.	**OPOUTAMA WASTEWATER SCHEME capital repayment and finance costs associated with the scheme over 20 years.** *In accordance with the Capital Funding Plan.*			15,154
viii.	**OPOUTAMA WASTEWATER SCHEME capital repayment and finance costs associated with the scheme over 30 years.** *In accordance with the Capital Funding Plan.*			4,463

TARGETED RATE – WASTE MANAGEMENT

Council will assess a targeted rate in respect of waste management, set differentially according to where land is situated and the provision, or availability to the land of a service provided by, or on behalf of, Council. The rate is set as a fixed amount per separately used or inhabited part of a rating unit in the Wairoa Township Area and the Wairoa Rural Area. The rates for 2018/2019 are:

	DIFFERENTIAL CATEGORY	BASIS FOR LIABILITY	CHARGE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
i.	**WAIROA TOWNSHIP AREA** *being all rateable properties defined under the Rate Review Special Order Differential Rating Special Orders Resolution confirmed on 1st August 2001 under A General 2 "The Urban Area."*	Per separately used or inhabited part of a rating unit	212.50	410,516
ii.	**RURAL AREAS** *being all rateable properties defined under the Rate Review Special Order Differential Rating Special Orders Resolution confirmed on 1st August 2001 under A General 2 "The Rural Area."*	Per separately used or inhabited part of a rating unit	176.90	566,903

The waste management targeted rate will raise $977,419 (incl. GST) in 2018/2019, compared with $939,737 in 2017/18. The waste management rate will be used to fund the waste management activity.

TARGETED RATE – DRAINAGE

Council will assess a targeted rate in respect of drainage set differentially according to where land is situated and the provision, or availability to the land of a service provided by, or on behalf of, Council. The rate is set as a fixed amount per separately used or inhabited part of a rating unit in the Wairoa Urban and the Mahia Township Areas. The rates for 2018/2019 are:

	DIFFERENTIAL CATEGORY	BASIS FOR LIABILITY	CHARGE (INCL. GST) ($)	REVENUE GENERATED (INCL. GST) ($)
i.	**WAIROA URBAN AREA** *being all rateable properties defined under the Rate Review Special Order Differential Rating Special Orders Resolution confirmed on 1st August 2001 under A General 2 "The Urban Area."*	Per separately used or inhabited part of a rating unit	215.10	390,997
ii.	**MAHIA TOWNSHIP AREA** *being all rateable properties situated within the Mahia Township area with valuation references between 870016600 to 870017000 (inclusive) and 870030400 to 870042617 (inclusive) and 870050801 to 870050839 (inclusive).*	Per separately used or inhabited part of a rating unit	150.20	69,000

The drainage targeted rate will raise $459,997 (including GST) in 2018/2019, compared with $524,455 in 2017/18. The drainage rate will be used to fund the storm water activity.

DEFINITION OF SEPARATELY USED OR INHABITED PARTS OF A RATING UNIT

A fixed amount charged to each separately used or inhabited part of a rating unit.

DEFINITION OF A SEPARATELY USED OR INHABITED PART OF A RATING UNIT

Any part of a rating unit used for a different purpose or inhabited by any person, other than the ratepayer or member of the ratepayer's household, having a right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement.

Interpretation rules that form part of the definition of 'separately used or inhabited part':

A. Each separate shop or business activity on a rating unit is a separate use, for which a separate UAGC is payable. (See Guidance Note 1.)

B. Each dwelling, flat, or additional rentable unit (attached or not attached) on a residential property which is let (or capable of being let) for a substantial part of the year to persons other than immediate family members is a separately inhabited part of a property, and separate UAGCs are payable. (See Guidance Note 2.)

C. Each residential rating unit which has, in addition to a family dwelling unit, one or more non-residential uses (i.e. home occupation units) will be charged an extra UAGC for each additional use. (See Guidance Note 3.)

D. Each non-residential activity which has, in addition to its business or commercial function, co-sited residential units which are not a prerequisite part of the business or commercial function, will be liable for additional UAGCs for each residential unit. (See Guidance Note 4.)

E. 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, and will each be liable for a separate UAGC. (See Guidance Note 5.)

F. Each title on a multiple-managed forestry holding (that is, where the forest is broken into several individual small titles) is a separately used part except when one or more titles are adjacent and under the same ownership, in which case the rules of contiguity apply.

G. Each block of land for which a separate title has been issued is liable to pay a UAGC, even if that land is vacant. NOTE: Two or more adjacent blocks of vacant land are not eligible for remission under "contiguity" (S.20 of LG(R)A 02) because they are not "used for the same purpose" (i.e. they are not used at all).

H. Each dwelling, flat, or additional rentable unit (attached or not attached) on a pastoral, horticultural or forestry property which is let (or capable of being let) for a substantial part of the year to persons other than immediate family members is a separately inhabited part of a property, and separate UAGCs are payable. (See Guidance Note 6.)

I. A substantial part of the year is considered to be three months or more (this total period may be fragmented, and may occur at any part of the rating year).

J. Each dwelling on a lifestyle block whether tenanted or not.

GUIDANCE NOTES

The following notes are not rules, but are intended to aid officers in the interpretation of the rules.

1. Commercial Properties

- A single building on one title with 24 separate 'shops' would pay 24 UAGCs.
- A motel with an attached dwelling would pay only one UAGC. This is because the attached dwelling is essential to the running of the motel. This is similar to a pastoral property with one dwelling (See rule D above)
- A motel with an attached restaurant which is available to the wider public has two separately used parts and would pay two UAGCs. Likewise, a motel with an attached conference facility would pay an additional UAGC.
- A business which makes part of its income through leasing part of its space to semi-passive uses such as billboards, or money machines, is not regarded as having a separately used or inhabited part and would not be charged a separate UAGC.

2. Residential Properties

- The rule will apply to properties identified as "flats" on the valuation record (administered by Council's Valuation Service Provider, Quotable Value Limited). Sleep-outs and granny flats will generally be identified as "sleep-out" on the valuation record and will not normally incur additional UAGCs.
- If a property is identified on the valuation record as having flats, but these in fact are used only for family members or for others for very short periods, the additional UAGCs may be remitted on Council receiving proof of their use, including a signed declaration from the property owner (see remission policy for dwellings used for family use). A property owner who actively advertises the flats for accommodation will not qualify for the remission.

3. Residential with Non-Residential Part

- A residence with a separately accessible "office" (which may be used for surveyor, architect, or medical services) will pay an additional UAGC for the office. This is because it is a separately used part which generates additional use of roads, services, planning resources and democratic processes.
- A residence with a "Home Occupation" (commonly called a "hobby business") will not generally be charged a separate UAGC unless the intensity of operation is high. For example, a resident who occasionally manufactures boat trailers in his garage on the weekends would not incur an additional UAGC, but someone who works for most of the week panel beating or painting, particularly if the activity is accompanied by advertising, clearly has a separately used or inhabited part of the rating unit, and would incur an additional UAGC.
- A residential property, part of which is used continually for storage of large industrial machinery, has a separately used part, and would incur an additional UAGC.

4. Non-Residential Activity with Co-sited Dwelling

- A fish and chip shop, with a separately used flat above which can be accessed without passing through the shop, does have a separately used part, and would normally incur an additional UAGC charge.
- A dairy which has the operator's integral dwelling attached, would not incur an additional UAGC because the home is an integral part of the operation of the dairy similar to a pastoral property or motel.
- Certain Government agencies, churches, marae, and the like are automatically rate exempt (except for service charges such as water and wastewater). They may be charged rates and additional UAGCs for each separately used or inhabited part of the rating unit, however, if these organisations undertake accommodation or business activities which are not related to their core function.

5. Individually Tenanted Flats

- Each flat, apartment, or retirement or disability home, and each property under a "licence to occupy", is a separately used or inhabited part of a rating unit. This is regardless of the number of people who may be living in the unit. Each will be required to pay an additional UAGC charge.

6. Pastoral Properties

- Each dwelling, tenanted or untenanted, is a separately used or inhabited part of a rating unit. Each additional dwelling will incur an additional UAGC charge.
- Shearer's quarters that are untenanted, and used as a shearers quarters, will not be treated as a separately used or inhabited part of a rating unit. Shearer's quarters which are tenanted will be a separately used or inhabited part of a rating unit and incur an additional UAGC charge.
- A pastoral property with one dwelling would pay only one UAGC. This is because the attached dwelling is essential to the running of the pastoral property.
- Untenanted farm dwellings and cottages in addition to the main 'farm house' will be charged additional UAGCs.

RATING BASE

The total projected rateable units within the district at the end of the financial year 2017/18 were 6,835. This is projected to remain constant over the 10 years of the Long-term Plan.

INDICATIVE RATING SAMPLES

LOCATION	PROPERTY TYPE	2017/18 Rated LV	2017/18 Rated CV	Actual 2017-18	Budget 2018-19	Movement is a	Change ($) (+/-)	Change (%) (+/-)
Mohaka	Forestry	$18,800,000	$20,600,000	$118,291	$228,002	Increase of	$109,710	92.7%
Mohaka	Pastoral farming	$1,850,000	$2,240,000	$9,153	$7,210	Decrease of	-$1,944	(21.2)%
Morere	Pastoral farming	$1,930,000	$2,470,000	$9,553	$7,600	Decrease of	-$1,952	(20.4)%
Waikaremoana	Pastoral farming	$2,450,000	$2,950,000	$12,671	$10,152	Decrease of	-$2,519	(19.9)%
Utility	Utility	$0	$6,330,000	$14,690	$20,859	Increase of	$6,170	42.0%
Frasertown residential	Residential	$6,500	$180,000	$1,595	$1,839	Increase of	$244	15.3%
Nuhaka	Residential	$10,000	$109,000	$961	$1,066	Increase of	$106	11.0%
Raupunga	Residential	$5,000	$65,000	$903	$1,003	Increase of	$100	11.1%
Mahia residential	Residential	$380,000	$660,000	$3,043	$2,652	Decrease of	-$391	(12.8)%
Opoutama residential	Residential	$27,000	$67,000	$950	$990	Increase of	$40	4.2%
Opoutama residential	Residential	$29,000	$103,000	$1,458	$1,387	Decrease of	-$71	(4.9)%
Tuai residential	Residential	$34,000	$86,000	$1,850	$1,911	Increase of	$61	3.3%
Industrial	Industrial uses, including associated retailing	$17,000	$185,000	$4,588	$5,232	Increase of	$644	14.0%
Wairoa urban commercial	Industrial uses, including associated retailing	$29,000	$510,000	$8,446	$10,721	Increase of	$2,275	26.9%
Wairoa urban residential	Lifestyle	$100,000	$380,000	$3,563	$4,180	Increase of	$617	17.3%
Wairoa urban residential	Residential	$16,000	$160,000	$2,893	$3,120	Increase of	$227	7.9%
Wairoa urban residential	Residential	$26,000	$250,000	$3,301	$3,643	Increase of	$342	10.4%

MAHERE PŪTEA - BALANCED BUDGET

Council, when approving the Annual Plan and Budget/LTP, sets the rates and fees and charges at a level that is predicted to adequately fund the next year's activities. Council must have a balanced budget under section 100(1) of the Local Government Act 2002. Council is required to ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses.

However, under section 100(2) a local authority may set projected operating revenues at a different level from that required by section 100(1) if the local authority resolves that it is financially prudent to do so, having regard to:

The estimated expenses of achieving and maintaining the expected levels of service provision set out in the LTP, including the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life.

- The projected revenue available to fund the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life.
- The equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life.
- The funding and financial policies adopted under section 102.

Under section 101(1) a local authority must manage its revenues, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Council is required to ensure that the funding needs of Council are met from the sources of finance deemed appropriate, taking account of the distribution of benefits, the periods that benefits occur, the costs and benefits of funding the activities, and the community outcome, which the activity promotes. Also, Council is required to consider the impact on the social, economic, environmental, and cultural well-being of the community. Council has complied with section 100(1) of the Local Government Act 2002, to ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses, as per the reconciliation below.

The reconciliation contains an analysis of the surpluses for each year, with adjustments for non-cash items, such as non-funded depreciation, transfer to reserves, the capital subsidy and rate-funded projects. Capital subsidy relates to a subsidy for the capital projects, being $42.6 million for subsidised roading projects and $0.6 million for the library upgrade. Rate funding projects are rate contributions for capital below the line items, such as sinking funds.

DEPRECIATION NOT RATED

Council has resolved that the following assets have depreciation that has not been funded:

- community halls and buildings on reserves
- community centre
- subsidised portion of roading
- staff housing
- camping ground
- loan funded assets including the Mahia wastewater system and the Opoutama sewerage system
- Loan funded assets other than the Mahia and Opoutama Wastewater .Schemes purchased and/or built within the timeframe of the Long Term Plan.

PROVISIONS

Council maintains a provision on its balance sheet for the estimated cost of maintaining the landfill site after it is capped at the end of its useful life. This provision is adjusted annually and the adjustment is charged as an expense in Council's accounts. Since this a non cash adjustment and the ultimate outcome is remote and uncertain, this amount ($250,000) is excluded from the rates calculation.

After adjusting for these items and deducting capital subsidy revenue, Council's adjusted operating deficit is forecast to be $7.6 million. At face value it appears that Council does not have a balanced budget. However, there are further adjustments to be taken into account.

PENALTIES AND BAD DEBTS

Council's rating calculation includes 2% allowance for bad debts. Council also applies penalties for late payments. This additional revenue is used to offset against extraordinary bad debts, new remissions and other variances. Of course it would be in Council's and ratepayers interests if all rates were paid on time and so the revenue has been excluded from Council's budget. The estimate total amount over 10 years is $3 million.

EMERGENCY RESPONSE EXPENSES

As part of submitting its Road Maintenance Programme for NZTA approval Council includes operating expenses relating to unforeseen events, particularly floods and dropouts. This enables Council to claim for additional subsidy when these events occur. In practice Council's response to such an event is more likely to leads to capital renewals and upgrades, for which Council has included funding in its budget.

Should these expenses eventuate Council will fund them from reserves and any amounts that cannot be recovered from NZTA will be added to the rates for the following year.Allowing for these items, Council's net operating result over the 10 years of the LTP will be a surplus of $4 million. It is noted that there will still be a shortfall of $0.78 million over the first 3 years. This will be funded from reserves and recovered in later years.

From an accounting perspective it is clear that there is some risk associated with such a lean budget and significant changes in operating costs will mean Council will need to reassess. As a result of not funding for some depreciation accounting losses will be common. However, in combination retained earnings and special funds will remain constant at $161 million, indicating that Council will be able to deliver on its commitments to the community within an affordable prudent framework.

Council has set the expenditure and revenue at levels it considers appropriate to meet the funding needs of the district over the next ten years, and to meet the social, cultural, environmental and economic well-being of the community. As a responsible public entity it has met the legislative requirements to have a balanced budget.

BALANCED BUDJECT RECONCILIATION

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Net Surplus /(Deficit) From Operations	529,334	742,098	949,377	174,268	1,215	-712,531	-267,416	-750,532	-406,259	-302,517
Add: Depreciation not rated	2,731,680	3,067,490	3,224,518	3,358,330	3,632,608	3,707,299	3,784,455	4,036,332	4,121,464	4,207,908
Add: Landfill provision adjustments	21,940	22,596	23,272	23,968	24,684	25,422	26,183	26,965	27,772	28,602
Less: Capital subsidies	-4,701,620	-5,080,699	-5,474,305	-4,173,116	-4,238,069	-3,737,880	-3,844,434	-3,754,421	-4,438,350	-4,251,972
Adjusted Surplus / (Deficit)	-1,418,665	-1,248,515	-1,277,138	-616,551	-579,562	-717,690	-301,212	-441,655	-695,373	-317,979
Other Adjusting Items:										
Penalties	255,095	266,763	279,184	292,372	303,317	311,254	319,325	325,731	332,581	341,421
Emergency recovery costs	767,000	788,984	805,968	825,268	844,568	864,640	886,256	909,416	934,120	960,368
	1,022,095	1,055,747	1,085,152	1,117,640	1,147,885	1,175,894	1,205,581	1,235,147	1,266,701	1,301,789
Net position	-396,570	-192,768	-191,986	501,089	568,323	458,204	904,369	793,492	571,328	983,810