

Vision, Mission & Values



THE FOUR WELLBEINGS

Vision

To be a vibrant, attractive and thriving District by developing sustainable lifestyles based around our unique environment; the envy of New Zealand and recognised worldwide.

Tirohanga

Ka kitea to Ihi, te Ataahuatanga kia anga mua tonu nga mahi i roto i tō tātou rohe. Kia pūmau tonu, te ahurei o te Tai Ao. Ka āhua pūhaehae te titiro mai o te ao whanui kii Āotearoa.

Mission

Creating the ultimate living environment.

Auahi

Āuaha mutunga kore o te Āo turoa.

Values

The vision for our district and the Mission for our organisation are underpinned by the Whangarei District Council's commitment to the fundamental core values of:

- Communication
- Customer first
- Innovation and excellence
- Valuing employees and partnerships
- Visionary leadership

Wāriu

Nga tirohanga mō tō tatou rohe, mē nga auahi mō tō tatou roopu whakariterite, nā te roopu tautoko kaupapa. Te Kaunihera ā rohe o Whangarei. Kia noho here ki nga pu taketake whai wāriu:

- Whakawhitiwhitinga kōrero
- Te kai tonu i te tuatahi
- Whakatakoto Kaupapa hou, whakahirahira
- Wāriutanga o ngā kaimahi i roto i te haerenga tahitanga, pērā i nga tikanga o te Tiriti o Waitangi
- Tirohanga kai Ārahi (nga tirohanga whakamua kaiārahi)

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Introduction

Whangarei District Council is pleased to present this annual report summary for the year ended 30 June 2008, which outlines our achievements for the past financial year and how we have measured up in relation to the targets set for Year 2 of the 2006-2016 Long Term Council Community Plan (LTCCP).

The 2007/08 financial year was a strong year for Whangarei District Council. A new political team was elected in October 2007 and immediately challenged management and staff to produce \$400,000 of savings in the 2007/08 year. We actually finished the year \$0.5 million under budget, despite actual property sales of \$1 million being only half of the budgeted \$2 million. Further challenge arose from the \$5-\$6 million of storm damage arising from the two major storms in March and July of 2007, costs of which fell into the 2007/8 accounting period.

We recognised that the challenge for this Council is to continue to provide services at a level which is acceptable to our citizens, while not causing hardship to our ratepayers. Consequently Council spent the year putting its focus firmly on efficiency and effectiveness.

Major achievements for Council during the year were the opening of the revamped Aquatic centre and the signing of a landmark agreement with the Bream Bay Land Owners Association allowing development on a large scale to proceed in the Ruakaka area.

Significant projects announced were the proposed Hundertwasser Centre at the Town Basin and proposed new offices for Council to be built in Water Street designed to bring all Council staff back under one roof and establish a cost-saving one-stop shop consents processing centre with the Northland Regional Council

A round of meetings was held to review the District's structure plans to shape our future growth, and consultation continued on a solution to our stormwater and sewage overflow problems in Whangarei's CBD.

Councillors established a Strategic Plan for the District, essentially a manifesto of Council's initiatives and how they will be achieved. The plan sets out Council's financial priorities and its goals in economic, infrastructural and community development. We have a timetable for providing sporting, cultural and heritage facilities our citizens want.

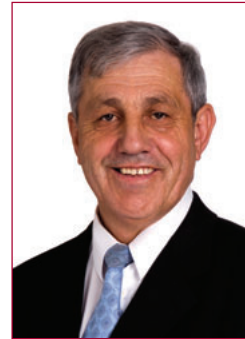
Copies of the full Annual Report 2007/08 are available online at www.WDC.govt.nz/annualreport.
Alternately you can pick up a printed copy from any Whangarei District Council office

About the Council

The vision of Whangarei District Council is to be a vibrant, attractive and thriving District by developing sustainable lifestyles based around our unique environment; the envy of New Zealand and recognised worldwide.

Whangarei District Council comprises 14 elected members (Councillors and The Mayor). These people are the primary link between the council organisation and the community it represents. Councillors set policy for the council, that is, they decide what activities council should be undertaking and how these should be funded. The Council employs a Chief Executive Officer (CEO) and around 323 full-time staff.

About this summary

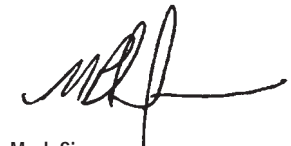


This is a summary of the Council's activities for the year 1 July 2007 – 30 June 2008. The information has been extracted from our 2007/08 Annual Report, which was adopted on 29 October 2008. It has been prepared in accordance with FRS-43: Summary Financial Statements. The Annual Report contains detailed information about our finances and service performance.

The summary does not provide detailed information about our finances and service performance. This can be obtained from the Annual Report available on our website or at any Council office. Audit NZ has audited the full financial statements and issued an unqualified report. This summary has been examined by Audit NZ for consistency with the full Annual Report. This report was authorised for issue by Council resolution on 29 October 2008.

A handwritten signature in black ink, appearing to read 'Stan Semenov'.

Stan Semenov
Mayor

A handwritten signature in black ink, appearing to read 'Mark Simpson'.

Mark Simpson
Chief Executive

Our activities at a glance

What we do

Our activities have been divided into eight key activity groups, each describing a different aspect of Council:

Governance and Leadership

This activity provides a support function for the community, elected members and council staff. It is driven by process and legislation and is charged with providing transparent and equitable decision making processes and strategically driving the management of District resources.

Community Services

Community services aims to work in partnership to build strong communities where: people feel safe, included and able to participate. This is done through the provision of services such as pensioner housing, transport and settlement support co-ordination, as well as providing grant funding to support community organisations to deliver services, events and programmes for people of all ages from across the District.

Financial Management and Business Development

The key role of this team is one of leadership and stewardship. It provides support and encouragement for the organisation to manage and utilise its financial resources on both a day to day basis, as well as for long term planning aspects.

Business Development is concerned with growing businesses in our areas for residents, visitors and business. A variety of services are delivered through the support of a number of agencies and Council Controlled Organisations including tourism sites, events and attractions, and support for regional strategies. Property management services provide acquisition, disposal and administration services, including maintenance of land and buildings for purposes specific to Council and community requirements.

Infrastructural Services

Infrastructure planning and management is the largest area of operation for Council. We have a responsibility for providing infrastructure to meet the current needs of the District and to plan for future requirements. Provision of infrastructure is considered in terms of perpetuity, and therefore maintenance of assets to provide acceptable service delivery on a continual basis is paramount.

Infrastructure services are concerned with public health and safety. They are also key to the economic well-being and prosperity of the District, ensuring that growth is catered for in a sustainable manner, which manages and protects both the community and the environment. Activity areas include Rooding, Water, Wastewater, Stormwater, and Solid Waste. Finally within this service Civil Defence and Rural Fire actively support the protection of people and property.

Information Services

All of council's service to its customers is dependant on information being readily accessible and supported by technology to provide that information in formats and media which suit customers' needs. This includes the increasingly important provision of information and interactive services to customers via Council's website.

Information Services ensures that communication and provision of services and information to the public is effective and responsive. It relies on a stable, reliable technology infrastructure which provides the platform for managing and storing Council's data so that it is easily accessed from any part of Council.

Customer Services is also included in this group. They represent the public face of council and exist to help customers conduct their business with Council in a timely, accurate and seamless manner. Resolution of enquiries at 'First Point of Contact' is the principal philosophy for all over the counter enquiries or phone calls through the Call Centre.

Library Parks and Recreation

The Libraries Division provides information and recreation services to the people of Whangarei District. The principal objectives of the Libraries Division are to:

- Educate the community, providing lifelong learning. This includes providing access to computers and the internet and training in how to use them.
- Provide information to the community
- Provide relaxation and enjoyment through books, audiovisual media, technology events at the library and the creation of a safe meeting space.

The goals of the Parks division are to:

- Develop and maintain parks and reserves while protecting and restoring open space and significant local features
- Develop and maintain sports and recreational facilities to maximise their use throughout the district
- Develop and maintain the District's Cemeteries and Crematorium.

Our activities at a glance

Resource Consents and Compliance

During the year the former Compliance Division was restructured into two departments, Regulatory and Building Compliance. These departments ensure:-

- the District's buildings, eating establishments, licensed premises and public spaces are safe and services provided comply with standards.
- compliance with resource consent conditions
- District Plan rules are monitored efficiently and effectively.
- legislative compliance with the numerous Acts and Bylaws.

The Resource Consents Department processes land use and subdivision applications and ensures engineering standards are met.

Environmental Planning

The Whangarei District and Northland region continue to grow emphasising the need for forward planning using structure plans to direct, and to accommodate, growth.

The District Plan is the statutory document which controls use of land and all planning proposals ultimately have to find their way into the District Plan.

Strategic planning begins to play a more important role and in the next year, longer term strategies will be delivered to ensure long term sustainability of resources including the provision of adequate infrastructure services.

Our Performance

We have assessed our performance against the targets in our 2006/16 LTCCP. The table below summarises our overall performance. The full Group Activity Statements are included in the Annual Report.

Performance Measure	Target Result
Governance & Leadership	
Ratepayers' level of satisfaction with: <ul style="list-style-type: none"> • Council's decision making process • collaboration with other agencies • conduct of Council meetings and fairness of tender procedures • Council's communication • relationships Council holds with Maori • number of community consultations that Councillors attend • number of consultations completed on Marae 	Not achieved Achieved Achieved Not achieved Achieved Achieved Achieved
Community Services	
Ratepayers' level of satisfaction with Forum North facilities and staff.	Achieved
The occupancy rate for Forum North facilities.	Not achieved
The occupancy rate for pensioner housing, the percentage of units let to target group and the speed with which complaints are resolved.	Achieved
Ratepayers' perception of safety.	Achieved
Financial Management and Business Development	
An unqualified audit report from Audit New Zealand.	Achieved
Council spending compared to the average of other Councils.	Achieved
Ratepayers' level of satisfaction with Council's accountability and fairness in use of funding and the appropriateness of its expenditure.	Not achieved
Ratepayers' level of satisfaction with rates and the average rates of other councils compared to Whangarei District Council.	Not achieved
Our success in the collection of rates.	Achieved
Number of properties that have a current condition survey.	Achieved
The average gross return on ground lease property values each year reporting the results.	Achieved
The average gross return on non-strategic commercial property values each year reporting the results.	Not Achieved
Administration costs of all properties as a percentage of gross revenue each year.	Not achieved

Our Performance

Performance Measure	Target Result
Infrastructure Services	
Ratepayers' satisfaction with the roading network.	Achieved
Smoothness of our sealed roads compared to average smoothness standards.	Not achieved
The number of traffic accidents and casualties exceeding 24 hours on arterial routes and the number of traffic accidents and casualties compared to our LTSA peer group.	Not achieved
Ratepayers' satisfaction with the taste, odour and colour of water.	Not achieved
Compliance with the NZ Fire Service Code of Practice for fire fighting water supplies.	Not achieved
Water storage capacity and compliance with New Zealand Drinking Water Standards 2005.	Achieved
Responses to requests for service and preparedness for 1-in-50 year drought events.	Achieved
The number of blockages / spills / breaks per 100kms of sewer line per month and the number of houses or businesses flooded each year.	Achieved
The treatment plant's results for compliance with suspended solids, BOD and bacteriological consent standards.	Not achieved
Customer satisfaction levels with Waste services.	Achieved
Ratepayers' satisfaction with rubbish services, recycling and litter control.	Achieved
Ratepayers' satisfaction with public toilets.	Not achieved
The reduction in the District's landfill use each year.	Not achieved
Information Services	
Ratepayers' level of satisfaction with the quality of information they receive from Council.	Not achieved
Internal customer satisfaction with the quality of information received.	Achieved
Ratepayers' level of satisfaction with their dealings with Council's Customer Service Centres and the number of times customer enquiries are resolved at the first point of contact.	Achieved
Customers' level of satisfaction with Council's on-line information and services through our website.	Achieved
The amount of downtime for our website and our internal systems.	Not achieved

Performance Measure	Target Result
Library, Parks and Recreation	
Our resources (buildings and materials) compared to the Public Libraries in New Zealand Standards.	Achieved
The number of people visiting a library at least once a year.	Achieved
Ratepayers' level of satisfaction with gardens, beaches and coastal facilities, bush reserves, walkways, swimming pools, sports facilities, playgrounds and cemeteries.	Achieved
The amount of area in urban parks per 1000 people.	Achieved
The extent to which ratepayers feel safe in the District's recreational and sporting areas.	Achieved
Audit of our contractors' compliance with Health & Safety requirements	Achieved
Audit Council's compliance with NZ Safety Standards for play equipment and parks structures.	Not achieved
Resource Consents and Compliance	
Environmental Northland's contract performance and the satisfaction of those contacting Animal Control.	Not achieved
The number of premises inspected and graded, compared to what is required each month.	Achieved
Reduction in number of 'C' graded premises.	Achieved
The satisfaction of those contacting Health Compliance staff.	Achieved
Customer satisfaction with Council's licensing and compliance staff.	Not achieved
The number of building consents issued within 20 days and buildings without code of compliance certificates after two years.	Not achieved
The number of resource and building consents assessed for development contributions.	Achieved
The amount of land being covenanted annually.	Achieved
The number and percentage of consents monitored and conditions complied with.	Achieved
Compliance with statutory timeframes for resource and building consents.	Achieved

Our Performance

Performance Measure	Target Result
Environmental Planning	
The number of Policy Strategies and District Plan changes that have considered the community perspective in relation to community facilities, crime and safety issues and growing business and employment opportunities.	Achieved
Ratepayers' level of satisfaction with Council's consultation processes on Policy Strategies and the District Plan.	Achieved
Monitoring of resource consents, complaints received and resolved concerning the District Plan and management issues.	Achieved
The number of Policy Strategies and District Plan changes that work to ensure development is in harmony with the natural environment.	Achieved

Highlights for 2007/08

This is a snapshot of Council's key achievements in 2007-2008.

Elections

Following the October 2007 elections Stan Semenoff was elected Mayor, replacing Pamela Peters. We welcomed 5 new councillors, Sharon Morgan, Alan Goodhew, Brian McLachlan, Vince Cocurullo and Warwick Syers. The eight remaining sitting councillors were all returned.

Capital Expenditure

In total, Council completed almost \$50 million of capital expenditure works - the largest quantity of work in dollar terms in any financial year in the history of Council. The debt position at the end of the year however, was \$111 million, some \$20 million less than predicted in the 2007/8 Annual Plan.

Building Act Changes

Changes to the Building Act meant we had to develop new processes and systems and become a Building Consent Authority (BCA) so that we could continue to issue building consents. Part of the requirement for achieving this BCA accreditation was compliance with the Building Act in terms of meeting the 20 working day timeframe for building consent approval. From May onwards 1005 of consents have been issued within the 20 day accreditation requirement.

Resource Consent Processing

Resource consent processing times have also improved, particularly in the first half of 2008 and we have moved to using independent Hearing Commissioners to consider and make decisions on notified resource consent applications.

Governance Changes

As the year drew to a close, plans were well under way for a restructure of Council. It is aimed at reducing bureaucracy and improving the service ratepayers receive. Our new structure and resulting 'one Council' approach should see us well placed as we face a new year of challenging economic conditions, calls for better value for the ratepayer dollar, and the pressing infrastructure needs of a growing District.

Storm Events

During the 2007-08 year Northland was battered by several major storm events, including the July event which saw more than the average monthly rainfall over the course of two to three days.

Financial Summary

This Summary provides an overview of the Council and Groups' financial results for the period.

The Council reports its financial results in accordance with New Zealand International Financial Reporting Standards (NZ IFRS). These standards collectively represent generally accepted accounting practice in New Zealand. The statement of compliance with all applicable financial reporting standards can be found in the full version of the annual report.

The primary objective of Whangarei District Council is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, Whangarei District Council has designated itself and the group as public benefit entity for financial reporting purposes.

Understanding the Council's reported surplus for the year ended 30 June 2008

The result for the year ended 30 June 2008 was a \$27.5 million net surplus. This compares favourably to a budgeted surplus of \$0.7 million and represents a \$5 million improvement on the previous year.

The operating surplus of \$27.5 million includes vested infrastructural assets of \$26 million and other gains of \$9.3 million arising from the recognition of fair value movements in financial investments, investment property and forestry assets. Vested assets were budgeted at \$6.5 million and fair value increases at \$1.4 million and they are the principal factor explaining the \$26.7 million improvement in performance compared with budget. Gains and losses resulting from fair value movements do not represent cash received in Council's bank accounts and therefore cannot be used to offset rates or fund Council's planned expenditure for future financial years.

If these other gains are removed, an operating loss of \$8.1 million, against a budgeted surplus of \$0.75 million would be reported. This is principally due to the fact that Council incurred unbudgeted expenditure for emergency and storm damage following the events of March and July 2007.

Financial Performance

The Summary Statement of Financial Performance and Summary Statement of Changes in Equity present the final performance of the Council and the Group. These statements summarise operating income and expenditures as well as other financial transactions that have impacted on the Council's and Groups' net equity.

SUMMARY STATEMENT OF FINANCIAL PERFORMANCE					
FOR THE YEAR ENDED 30 JUNE 2008					
Notes	COUNCIL			GROUP	
	Actual 2008 \$000	Budget 2008 \$000	Actual 2007 \$000	Actual 2008 \$000	Actual 2007 \$000
Fair Value Gain	5,476	1,444	12,368	5,476	12,368
Other Revenue	141,767	113,014	113,578	143,157	114,936
TOTAL OPERATING REVENUE	147,243	114,458	125,946	148,633	127,304
Finance Costs	7,535	8,640	6,040	7,535	6,040
Other Expenditure	112,254	105,069	97,401	113,628	98,750
TOTAL OPERATING EXPENDITURE	119,789	113,709	103,441	121,163	104,790
Net Surplus (Deficit) before Taxation	27,454	749	22,505	27,470	22,514
Taxation Credit (Charge)	-	-	-	(10)	39
NET SURPLUS (DEFICIT) FOR THE YEAR	27,454	749	22,505	27,460	22,553
Including Minority Interest of Surplus				2	2

Financial Summary

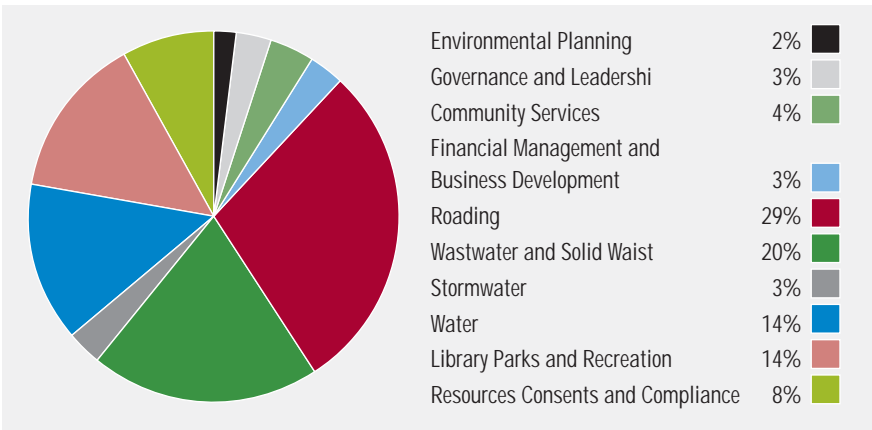
SUMMARY CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2008		COUNCIL			GROUP	
Notes	Actual 2008 \$000	Budget 2008 \$000	Actual 2007 \$000	Actual 2008 \$000	Actual 2007 \$000	
Opening Balance of equity	903,303	880,798	878,798	907,454	884,893	
Total Recognised Income (Expense) for the Year	27,454	749	22,505	27,460	22,553	
Deferred tax benefit adjustment	-	-	-	-	8	
Increases in asset revaluation reserves	186,499	94,573	-	186,499	-	
Total Recognised Equity for the Year	1,117,256	973,623	903,303	1,121,413	907,454	
Attributed to Whangarei District Council	1,117,256	973,623	903,303	1,119,417	905,462	
Less Minority Interests	-	-	-	1,996	1,992	
TOTAL EQUITY	1,117,256	973,623	903,303	1,121,413	907,454	
Represented by:						
Restricted Reserves	13,789	15,051	14,251	14,614	15,075	
Retained Earnings	916,968	859,800	889,052	918,304	890,387	
Asset Revaluation Reserve	186,499	89,772	-	186,499	-	

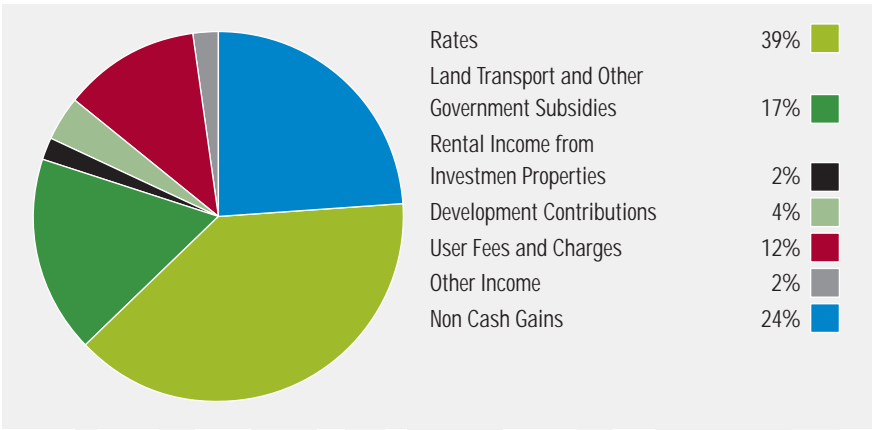
In the Summary financial statements the "Council" column includes the Whangarei District Council. The "Group" column includes four entities, being Whangarei Art Museum, Whangarei Tourism Trust, Whangarei Quarry Gardens Trust and Springs Flat Contractors Limited as Council is the ultimate parent of the group and has a controlling interest in each of them. It also administers the operations of the Whangarei District Airport in a 50% joint venture operation with the Ministry of Transport and the results are also included in the Group column. The summary financial statements are presented in New Zealand dollars rounded to the nearest dollar, unless otherwise stated.

Financial Summary

Expenditure on Activities	
Expenditure on Activities	
Governance and Leadership	3,974
Community Services	4,488
Financial Management and Business Development	3,624
Infrastructural Services Activities	79,693
Information Services Activities	390
Library Parks and Recreation	16,903
Resource Consents and Compliance	9,725
Environmental Planning	1,910
Less Land & Water Rates paid by Council Activities	(918)
Operating Total	119,789



Sources of Funding and Revenue	\$'000'S
Rates	57,217
Land Transport and Other Government Subsidies	25,596
Rental Income from Investment Properties	3,297
Development Contributions	5,565
User Fees and Charges	17,136
Other Income	2,922
Non Cash Gains	35,510
Total Revenue	147,243



Financial Summary

Financial Position and changes in Equity

The Summary Statement of Financial Position shows the values assets we own and of our liabilities (amounts we owe to other parties).

SUMMARY CONSOLIDATED STATEMENT OF FINANCIAL POSITION						
AS AT 30 JUNE 2008	Notes	COUNCIL			GROUP	
		Actual 2008 \$000	Budget 2008 \$000	Actual 2007 \$000	Actual 2008 \$000	Actual 2007 \$000
Total current assets		16,619	14,215	23,365	17,837	24,423
Total Non-Current Assets		1,238,343	1,108,821	999,653	1,241,995	1,003,439
TOTAL ASSETS		1,254,962	1,123,036	1,023,018	1,259,832	1,027,862
Total Current Liabilities		64,685	16,799	46,361	65,042	46,684
Total Non-Current Liabilities		73,021	132,614	73,354	73,377	73,724
TOTAL LIABILITIES		137,706	149,413	119,715	138,419	120,408
TOTAL EQUITY		1,117,256	973,623	903,303	1,121,412	907,454

The Council's position remains very strong with liabilities representing 10% of total assets. Property, plant and equipment totalled \$1.1 billion as at 30 June 2008 which is included in non-current assets. This includes an increase of \$186 million in infrastructure assets which were revalued during the year.

Cash Flows

The summary Statement of Cash Flows shows how we generated and used cash. The overall net increase or decrease represents the change in our cash and cash equivalents arising from operating, investing and financing activities. Our operating activities generate cash inflows, mainly from rates and user charges. Investing activities relate to the sale and purchase of property, plant and equipment and cash and property investments.

SUMMARY CONSOLIDATED STATEMENT OF CASHFLOWS						
FOR THE YEAR ENDED 30 JUNE 2008	Notes	COUNCIL			GROUP	
		Actual 2008 \$000	Budget 2008 \$000	Actual 2007 \$000	Actual 2008 \$000	Actual 2007 \$000
Net Cash from Operating Activities		30,356	21,227	18,555	30,495	18,698
Net Cash used in Investment Activities		(49,439)	(50,610)	(35,130)	(49,445)	(35,130)
Net Cash used in Financing Activities		19,370	29,383	16,800	19,370	16,800
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS FOR THE YEAR		287	-	225	420	368
Cash and Cash Equivalents at the beginning of the year		795	570	570	1,620	1,252
TOTAL CASH, AND CASH EQUIVALENTS AT THE END OF THE YEAR		1,082	570	795	2,040	1,620

Financial Summary

VARIATIONS AGAINST BUDGET – For the Year Ended 30 June 2008

Key Financial Information	Comments	Actual 2007/08	Budget 2007/0	Variance
Net surplus/(deficit) For The Year		27,606	749	26,857
Total Operating Revenue	The increase of \$32.7 million in operational revenue against budget is attributable to: <ul style="list-style-type: none"> • Other Gains \$27.6 million more than was budgeted including: • Vested Assets value being \$23.4 million greater than was budgeted. • Property gain on revaluation of \$7.1 million compared with the budgeted \$1.5 million. • Fair Value adjustments of \$1.4 million • Other Revenue \$1.1 million less than was budgeted, of which 0.5 million related to reduced Resource Consent income compared with plan. • Net rating revenue almost aligned with budget (\$139k shortfall). 	147,243	114,458	32,785
Total Operating Expenditure	The major factors contributing to the \$5.9 million increase in operational expenditure against budget are: <ul style="list-style-type: none"> • Infrastructure costs increased by \$6.1 million due to storm damage (total cost \$8.1 million). • Reduced finance costs of \$1.2 million despite higher interest rates being attributed to gains on Financial Derivatives (Swaps) and due to borrowing being less than planned. • Depreciation costs were \$4.2 million higher than budget. • Parks and Recreation costs reduced by \$3.3 million due to further delays in payment of budgeted grants for Okara Park and the Athletics track at Kensington. 	119,637	113,709	-5,928
Total Assets	Total asset value increased by \$132.1 million, an 11.7% movement reflecting the recent asset revaluations. Within this headline figure debtors and other receivables increased by \$1.2 million, including a \$2 million GST movement. Non-current assets were \$129.7 million greater than planned due to the asset revaluations. Investment Properties are valued \$17.7 million higher and Property Plant and Equipment \$98.5 million higher (mainly Roading).	1,255,175	1,123,036	132,139
Total Liabilities	The \$11.7 million reduction in liabilities compared with budget is due to an \$18.3 million reduction in level of borrowing offset by higher level of trade creditors (\$5.2 million) and provisions (\$0.5 million)	137,706	149,413	-11,707
Equity	The Equity variance (\$143.8 million, or 14.7%) is principally attributable to asset revaluations, the Revaluation Reserve being \$87.7 million above planned level. The increase in assets combined with increased revenue of 26.9 million and a higher than budgeted equity opening position account for the increase over budget.	1,117,469	973,623	143,846
Cash Resources at 30 June 2008	The change in Cash and Cash Equivalents is attributed to movements in cash working capital. This fluctuates as a normal part of operating a business.	1,082	795	287

Events after Balance Date

There were no significant events after balance date.

Audit Report



TO THE READERS OF WHANGAREI DISTRICT COUNCIL AND GROUP'S SUMMARY ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2008

We have audited the summary annual report.

Unqualified Opinion

In our opinion:

- the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the information reported in the summary financial statements complies with FRS-43: Summary Financial Statements and is consistent with the full financial statements from which it is derived.

We expressed an unqualified audit opinion, in our report dated 29 October 2008, on:

- the full financial statements; and
- the Council and group's compliance with the other requirements of Schedule 10 of the Local Government Act 2002 that apply to the annual report.

Basis of Opinion

Our audit was conducted in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards. In addition to the audit we have carried out an assurance review over the District Council's tendering processes for the proposed Puwera Landfill development. Other than this assignment and conducting the audit of the Long Term Council Community Plan, we have no relationship with or interests in the District Council or any of its subsidiaries.

Responsibilities of the Council and the Auditor

The Council is responsible for preparing the summary annual report and we are responsible for expressing an opinion on that report. These responsibilities arise from the Local Government Act 2002.

F Caetano

Audit New Zealand

On behalf of the Auditor-General

Auckland, New Zealand

MATTERS RELATING TO THE ELECTRONIC PRESENTATION OF THE SUMMARY ANNUAL REPORT

This audit report relates to the summary annual report of Whangarei District Council and group for the year ended 30 June 2008 included on the Whangarei District Council and group's website. The Whangarei District Council and group's Council is responsible for the maintenance and integrity of the Whangarei District Council and group's website. We have not been engaged to report on the integrity of the Whangarei Council and group's website. We accept no responsibility for any changes that may have occurred to the summary annual report since they were initially presented on the website.

The audit report refers only to the summary annual report named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the summary annual report. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited summary annual report as well as the related audit report dated 29 October 2008 to confirm the information included in the audited summary annual report presented on this website.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions

Current Elected Members

Mayor

Stan Semenov

Bream Bay Ward

Shelley Deeming

Phil Halse

Denby Ward

Crichton Christie

Sheryl Mai

Kahu Sutherland

Hikurangi-Coastal Ward

Alan Goodhew

Greg Martin

Mangakahia-Maungatapere Ward

Sharon Morgan

Okara Ward

Vince Cocurullo

Sue Glen

Brian McLachlan

Merv Williams

Whangarei Heads Ward

Warwick Syers



WHANGAREI
DISTRICT COUNCIL

"Creating the ultimate living environment"

Telephone: +64 9 430 4200

Fax: +64 9 438 7632

Email: mailroom@wdc.govt.nz

Website: www.wdc.govt.nz

Postal Address:

Private Bag 9023

Whangarei

Street Address:

Forum North

Rust Avenue

Whangarei



WHANGAREI DISTRICT COUNCIL

Annual Report

SUMMARY

2007 - 2008

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