



CPR CONSULTANTS

Comparative Performance Resources

INTRODUCING THE CPR SITE



...a lifesaver for busy
council policy people



To: Finance Director
cc: Chief Executive
Local Council

Date: 22nd August 2019

Dear Alan,

Your Council has been chosen for special service and attention, concerning a proposed contract for access to the CPR Consultant's website at www.cprlifesaver.co.nz. For a first quick summary of the features of the site **see the enclosed Flyer**.

Your Council is a member of a small group of New Zealand TLAs who operate at a scale that strongly suggests that you will benefit most from the features that the CPR site offers.

This marketing package includes three customised sample-demo financial measures. These reports include **your own Council's actual data** (2014 to 2018) ... just to give you a taste-demonstration of the value of our IP.

The diverse content of the Comparative-Performance-Resources ... "CPR" site, is designed to provide all New Zealand Councils with maximum cost-effective support, principally for their in-house financial, economic and governance policy development activities.

Your annual 2019 subscription of \$3,500 excl GST, provides **unlimited access** for your Council to the CPRlifesaver website's **premium content**. This includes the **Comparative** section's graphs, tables and charts of the financial-economic ratio-parameters (sample-demos above refer). Other sections of the site include the **Performance and Resources** content, IP and taxonomies. The Resources section of the CPR site holds the taxonomy-list of useful NZ local government policy content ... taken from public domain and other (specified) sources.

We hope you find this marketing package of interest and of value, sufficient to justify your Council taking up a subscription. Your Council's access to the site includes use by all Council employees of content under generous copyright terms <https://cprlifesaver.co.nz/terms-conditions/>

I can assure you of my personal attention to your affairs and look forward to further contact and discussions with you and/or your Council Officers.

Kind regards

Larry Mitchell

Finance & Policy Analyst (Local Government)
1/19 Beulah Avenue, Rothesay Bay, Auckland NZ, 0630

Note:

*** Subscription of \$3,500 excl GST pa provides unlimited access for your Council to the CPR website's premium content... includes all graphs, tables and charts of the financial-economic ratio-parameters. Other sections of the site include its Performance and Resources taxonomies.



PACKAGE CONTENT

OUR CPR MARKETING "FLYER"

This two-page document, gives a quick *once over* of the features of the CPR website content and its purposes.

LIVE - ACTUAL CPR DATA "SAMPLE EXAMPLES"

- We have worked some actual CPR reports using **your very own Council-specific** statistical standing and current transactional financial and economic data (2014 to 2018)
- Comprising samples-demos of what can be accessed as premium content within a CPR website subscription arrangement.
- Included are three demo-examples ... Debt per ratepayer, Roading Expenditure and the Niceties to Amenities expenditures ratio.

CPR INVENTORY OF STATISTICAL AND OTHER RATIOS.

- This is an Inventory-List of the financial, economic and other "Vital stats" and ratios for all NZ territorial local Councils.
- They are the existing complete content of the CPR site's first section... the Comparative Section... where all ratios put individual Council content into a context of Comparison with all other peer group and sector fellow Councils.

THE IP CONTENT OF CPR SITE "THE RATIOS"

- This "inventory" lists the ratios and statistical graphs and tables of the "Comparative" section of the site. Here is the true IP content of your Council's "Vital Stats".
- The list includes prospective - planned developments, including those as specified by subscribing Councils.

COUNCIL SUBSCRIPTION FORM "COMMITTMENT"

Enclosed Subscription Form refers. If you would like to discuss your Council subscribing to our CPR website and perhaps to further evaluate its full operational content... then please contact Larry via telephone or email.





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OUR CPR MARKETING FLYER



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Your Council could use some “CPR”

Introducing the **C**omparative-**P**erformance-**R**esources
Website

09 4220598

LARRY@KAURIGLEN.CO.NZ
DEVELOPMENT.KAURIGLEN.CO.NZ

Turn over for details





Key features of the CPR website

- Your “NZ Council” key stats ... tables, graphs and policy resources ... all on one website.
- Financial, Economic, Physical and Demographic Council-group based comparative data.
- Ready to run ... user friendly screens on all devices ... to inform your in-house policy development processes and address all ratepayer and media enquiries relating to your Council's key rating, debt management, service levels ... and many more.
- Derived from credible, independent, reliable, official audited Council statistics.
- Includes indexed case study material of extant reports and reviews including those drawn from NZ Council resources.
- Adds credibility and authoritative financial and economic statistical policy content-support.
- Provides ready comebacks to Council elected members, watchers and pressure groups.

*To see the promotional version of the CPR website go to
development.kauriglen.co.nz.*

Contact Larry at 09 4220598 larry@kauriglen.co.nz to arrange a personal visit/presentation and discussion of the modest cost and the terms for subscription.



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ACTUAL CPR DATA "SAMPLE EXAMPLES"



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Niceties to Amenities Report 2014 - 2018

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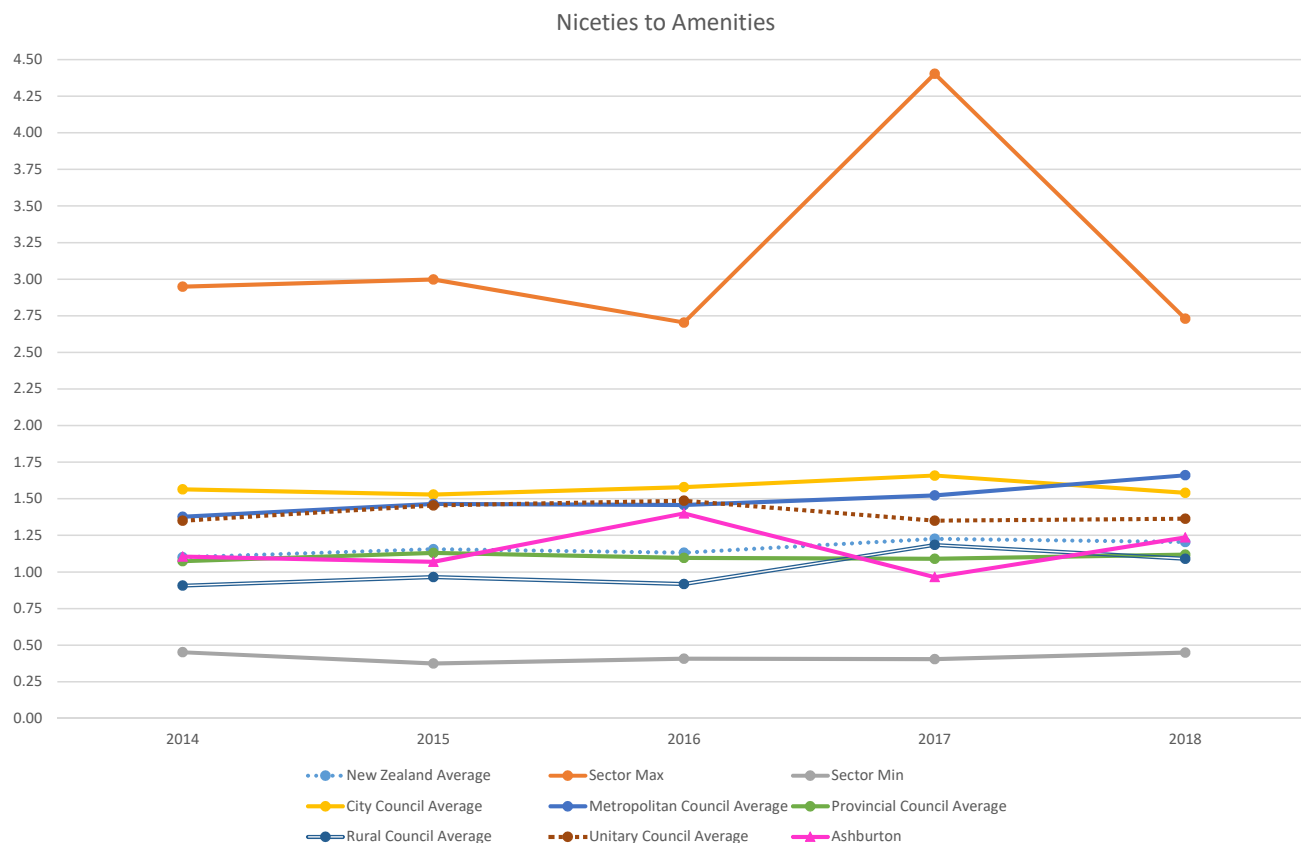
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Niceties To Amenities Chart



Niceties To Amenities Table

Niceties to Amenities Stats Table									
Year	New Zealand Average	Sector Max	Sector Min	City Council Average	Metropolitan Council Average	Provincial Council Average	Rural Council Average	Unitary Council Average	Ashburton
2014	1.10	2.95	0.45	1.56	1.38	1.07	0.91	1.35	1.11
2015	1.16	3.00	0.37	1.53	1.46	1.13	0.96	1.45	1.07
2016	1.13	2.70	0.41	1.58	1.46	1.10	0.92	1.49	1.40
2017	1.23	4.40	0.40	1.66	1.52	1.09	1.18	1.35	0.96
2018	1.20	2.73	0.45	1.54	1.66	1.12	1.09	1.36	1.24



Niceties To Amenities Ranked

2018 Niceties to Amenities Ranked Table		
Rank	Council	Niceties to Amenities Ratio
1	Palmerston North City Council	2.73
2	Taranua District Council	2.11
3	Kaikoura District Council	2.08
4	Auckland Council	1.97
5	Tauranga City Council	1.95
6	Wellington City Council	1.94
7	New Plymouth District Council	1.85
8	Buller District Council	1.80
9	Christchurch City Council	1.70
10	Hamilton City Council	1.64
11	Kawerau District Council	1.62
12	South Waikato District Council	1.62
13	Napier City Council	1.56
14	Rangitikei District Council	1.53
15	Porirua City Council	1.53
16	Horowhenua District Council	1.52
17	Rotorua District Council	1.48
18	Nelson City Council	1.36
19	Marlborough District Council	1.34
20	Kapiti Coast District Council	1.31
21	Queenstown Lakes District Council	1.30
22	Mackenzie District Council	1.27
23	Opotiki District Council	1.26
24	Ashburton District Council	1.24
25	Taupo District Council	1.23
26	Selwyn District Council	1.22
27	Invercargill City Council	1.20
28	Waimakariri District Council	1.19
29	Matamata-Piako District Council	1.16
30	Hutt City Council	1.16
31	Waipa District Council	1.14
32	Gore District Council	1.14
33	Hauraki District Council	1.12
34	Tasman District Council	1.12
35	Hastings District Council	1.11
36	Carterton District Council	1.08
37	Dunedin City Council	1.07
38	Upper Hutt City Council	1.07
39	Manawatu District Council	1.05
40	Western Bay of Plenty District Council	1.05
41	Grey District Council	1.05
42	Whakatane District Council	1.04
43	Far North District Council	1.04
44	Central Otago District Council	1.03
45	Whanganui District Council	1.03
46	Gisborne District Council	1.03
47	Waikato District Council	0.99
48	Otorohanga District Council	0.98
49	Ruapehu District Council	0.98
50	Chatham Islands Council	0.97
51	Timaru District Council	0.95
52	Waimate District Council	0.94
53	Stratford District Council	0.93
54	Thames-Coromandel District Council	0.90
55	Whangarei District Council	0.89
56	Waitaki District Council	0.87
57	Southland District Council	0.84
58	South Taranaki District Council	0.82
59	Kaipara District Council	0.79
60	Westland District Council	0.78
61	Waitomo District Council	0.73
62	South Wairarapa District Council	0.72
63	Wairoa District Council	0.58
64	Masterton District Council	0.57
65	Hurunui District Council	0.52
66	Central Hawkes Bay District Council	0.49
67	Clutha District Council	0.45



Niceties to Amenities "Tips"

Interpretative Observations

**[Note: This analysis is FYI-an example relating to Ashburton DC for observations of 2014-2014.
Your Council's analysis would follow a similar pattern]**

The Niceties to Amenities measure assesses the proportion of total operating expenditure that is absorbed by expenditures on "doing the fundamentals ... sticking to the knitting", when compared to other expenditures that are more of the discretionary kind.

While no precise definition of the terms used is extant, the term "Amenities", covers all infrastructural and essential community service activities. A Niceties to Amenities score of greater than 1.0 indicates more proportionately is being spent on Niceties than on Amenities.

Ashburton District Council is a member of the Provincial group and its results include:

- **ADC's score of 1.24...** that is, for every \$1.24/55% of total expenditure on Niceties, Ashburton spends a dollar \$1.00/45% on Amenities.
- This ranks the Council at **24th of the 67 NZ TLA's**
- Within its peer group Ashburton is **ranked 7th out of the 27** Provincial group Councils. New Plymouth at 1.85 takes highest, Masterton is lowest at 27th.
- Ashburton's 2018 result of 1.24 **compares with the sector (of 67) average of 1.20** and with its peer provincial group 2018 average of 1.12
- Over the last five years Ashburton has **averaged a score of 1.16** with a high in 2016 of 1.40 and a low of 0.96 in 2017. But these fluctuations have not affected the overall five year Ashburton rolling average (see next bullet point)
- Over these last five years the **Provincial group averaged 1.16** exactly matching Ashburton's average over the same period.

So What!

"What can we deduce from these findings and how might the results impact upon Council's policy/planning"

This measure is a **first order indicative one**, as opposed to (say) a hard-wired operational control financial ratio. It positions, as do all other comparative CPR measures, each Council against others and overall averages. Outlier results are generally noteworthy and are worthy of further review, others closer to the prevailing norms ... less so.

As a rule, **Provincial and Rural Councils trend to equality** (scores around 1.0) as they generally have less discretion for spending on Niceties.

In addition to gaining (or not) these overall assurances, for long term financial planning the **monitoring of the Niceties to Amenities measure**, (say) in times of cyclical large expenditures upon asset renewals ... when the measure will move up and away from 1.0, can indicate if such expenditures fall outside long run norms and if so to review a range of strategies to stay within (comfort zone) bounds.



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Debt Per Ratepayer Report 2014-2018

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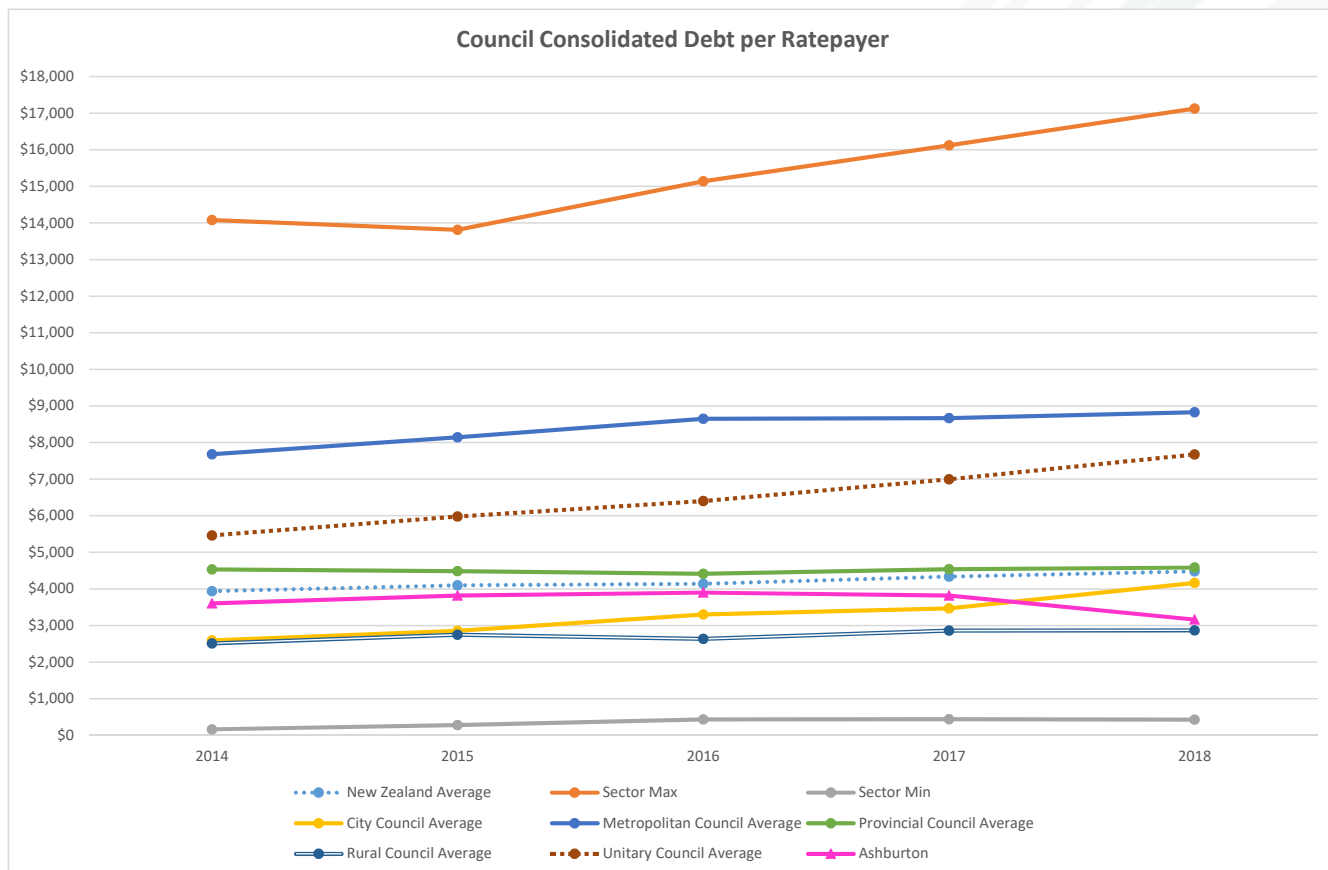
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Council Consolidated Debt per Ratepayer - Chart



Council Consolidated Debt per Ratepayer Table

Council Consolidated Debt per Ratepayer Stats Table									
Year	New Zealand Average	Sector Max	Sector Min	City Council Average	Metropolitan Council Average	Provincial Council Average	Rural Council Average	Unitary Council Average	Ashburton
2014	\$3,938	\$14,078	\$162	\$2,596	\$7,679	\$4,531	\$2,511	\$5,462	\$3,605
2015	\$4,101	\$13,813	\$279	\$2,853	\$8,146	\$4,486	\$2,746	\$5,977	\$3,818
2016	\$4,141	\$15,137	\$431	\$3,302	\$8,647	\$4,412	\$2,637	\$6,401	\$3,899
2017	\$4,333	\$16,120	\$441	\$3,468	\$8,668	\$4,541	\$2,858	\$6,993	\$3,819
2018	\$4,479	\$17,125	\$429	\$4,165	\$8,827	\$4,583	\$2,869	\$7,674	\$3,161



Final - Debt per Ratepayer 2018 - Ranked Table

2018 Council Consolidated Debt per Ratepayer Ranked Table		
Rank	Council	Debt per RP
1	Auckland Council	\$17,125
2	Christchurch City Council	\$12,597
3	Wellington City Council	\$9,796
4	South Taranaki District Council	\$9,684
5	Tauranga City Council	\$9,338
6	Kapiti Coast District Council	\$8,863
7	Tasman District Council	\$7,882
8	Hamilton City Council	\$7,841
9	Rotorua District Council	\$7,618
10	Waitomo District Council	\$7,494
11	Taupo District Council	\$7,398
12	Western Bay of Plenty District Council	\$7,310
13	Porirua City Council	\$6,985
14	Chatham Islands Council	\$6,733
15	Waimakariri District Council	\$6,297
16	Hutt City Council	\$6,180
17	Westland District Council	\$6,051
18	Whanganui District Council	\$5,783
19	Nelson City Council	\$5,709
20	Queenstown Lakes District Council	\$5,693
21	Whakatane District Council	\$5,445
22	Horowhenua District Council	\$5,176
23	Masterton District Council	\$5,150
24	Timaru District Council	\$5,068
25	Manawatu District Council	\$5,067
26	Kaipara District Council	\$4,850
27	Dunedin City Council	\$4,562
28	Whangarei District Council	\$4,382
29	Marlborough District Council	\$4,365
30	Buller District Council	\$4,228
31	New Plymouth District Council	\$4,201
32	Grey District Council	\$4,162
33	Invercargill City Council	\$4,151
34	Hauraki District Council	\$4,146
35	Hurunui District Council	\$4,143
36	Palmerston North City Council	\$4,034
37	Far North District Council	\$3,623
38	Stratford District Council	\$3,575
39	Hastings District Council	\$3,566
40	Waikato District Council	\$3,440
41	Gore District Council	\$3,399
42	Ruapehu District Council	\$3,364
43	Gisborne District Council	\$3,287
44	South Wairarapa District Council	\$3,267
45	Ashburton District Council	\$3,161
46	Upper Hutt City Council	\$2,796
47	Thames-Coromandel District Council	\$2,699
48	Matamata-Piako District Council	\$2,565
49	Tararua District Council	\$2,397
50	Kaikoura District Council	\$2,346
51	Carterton District Council	\$2,231
52	Otorohanga District Council	\$1,975
53	South Waikato District Council	\$1,931
54	Opotiki District Council	\$1,660
55	Waipa District Council	\$1,489
56	Wairoa District Council	\$1,375
57	Selwyn District Council	\$1,346
58	Central Hawkes Bay District Council	\$1,295
59	Kawerau District Council	\$1,228
60	Southland District Council	\$1,190
61	Waimate District Council	\$1,075
62	Mackenzie District Council	\$859
63	Napier City Council	\$842
64	Clutha District Council	\$760
65	Waitaki District Council	\$747
66	Rangitikei District Council	\$656
67	Central Otago District Council	\$429



Debt per Ratepayer "Tips"

Interpretative Observations

[Note: This analysis is FYI-an example relating to Ashburton DC for observations of 2014-2014. Your Council's analysis would follow a similar pattern]

The debt per ratepayer (DPR) ratio is a key debt control measure. Debt affordability is closely linked to the number of persons called upon to service any level of debt. A relatively low ratio indicates the prospect of greater difficulties in meeting debt repayment and interest commitments.

The proportion (density) of ratepayers to total population numbers remain relatively constant over the medium term but vary between Councils generally by around 20%. Greater ratepayer densities make Council operations appreciably easier as do concentrations of commercial and industrial ratepayers within any Council ratepayer base.

The other factor of the ratio, "Debt" is the gross undiscounted total of all debt obligations (liabilities) owed by the Council to external third parties. This total is often greater than publicly reported and often discounted debt totals.

Ashburton District Council is a member of the Provincial group and its results include:

- **Ashburton's 2018 DPR at \$3,161** is 45th of 67 NZ Councils.
- This is a relatively low debt figure having dipped further under the NZ average (of just over \$4,000) in 2018.
- The graph is revealing particularly for the disparity between the higher debt groups **(Metro's and Unitaries)** that score around double those of their smaller cousins.
- **Auckland Council** accounts for the sector max figure in excess of \$17,000! per ratepayer
- The left to right upward slope of all graphical lines demonstrates **the inexorable rise** of Council debt over the last, five years many having reached prudential limits already.

So What!

Council debt analysis is a complex field but as a first order key stat, this DPR picture is an important first step in solving the much larger debt puzzle. At the LTP financial planning level, these DPR observations inform questions of affordability and mesh with the understanding of the statutory debt control parameters.

In dealing with Councillors and the public on Council debt issues, this ratio (and the many other informative CPR debt-related measures) when properly explained, demystify for this audience, questions of debt sustainability and prudential limits in language (and with graphics) that are readily understood.



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Roading Expenditure Report 2013-2017

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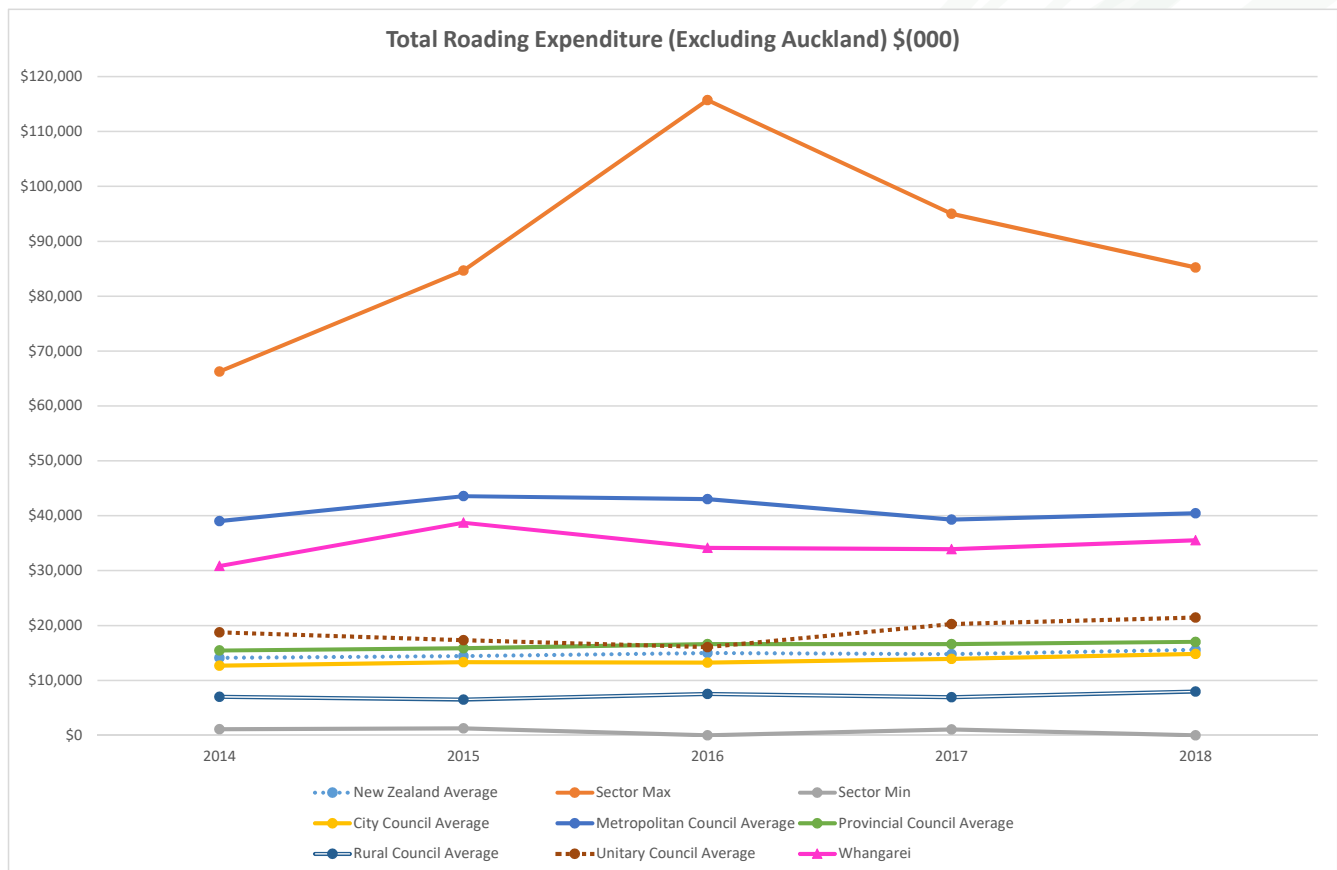
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Total Roothing Expenditure (Excluding Auckland) - Whangarei - Graph



Total Roothing Expenditure (Excluding Auckland) - Whangarei - Table

Total Roothing Expenditure Stats Table (Excluding Auckland) \$(000)									
Year	New Zealand Average	Sector Max	Sector Min	City Council Average	Metropolitan Council Average	Provincial Council Average	Rural Council Average	Unitary Council Average	Whangarei
2014	\$14,110	\$66,269	\$1,109	\$12,698	\$39,012	\$15,447	\$6,998	\$18,755	\$30,837
2015	\$14,419	\$84,682	\$1,255	\$13,319	\$43,563	\$15,870	\$6,506	\$17,320	\$38,727
2016	\$14,978	\$115,721	\$15	\$13,237	\$43,026	\$16,625	\$7,535	\$16,070	\$34,143
2017	\$14,780	\$95,021	\$1,067	\$13,902	\$39,294	\$16,605	\$6,922	\$20,276	\$33,891
2018	\$15,575	\$85,206	\$0	\$14,820	\$40,441	\$17,024	\$7,974	\$21,451	\$35,532



Total Roding Expenditure 2018 - Ranked Table

Total Roding Expenditure 2018 Ranked Table		
Rank	Council	Total Roding Exp \$(000)
1	Auckland Council	\$179,336
2	Christchurch City Council	\$85,206
3	Dunedin City Council	\$45,551
4	Wellington City Council	\$44,438
5	Whangarei District Council	\$35,532
6	Hurunui District Council	\$34,005
7	Waikato District Council	\$31,877
8	Far North District Council	\$31,096
9	Southland District Council	\$28,953
10	Gisborne District Council	\$28,119
11	Tasman District Council	\$26,367
12	Tauranga City Council	\$25,668
13	Hutt City Council	\$24,990
14	Hastings District Council	\$24,736
15	Selwyn District Council	\$20,493
16	Queenstown Lakes District Council	\$19,805
17	Ashburton District Council	\$19,145
18	Palmerston North City Council	\$18,713
19	Marlborough District Council	\$18,266
20	Western Bay of Plenty District Council	\$17,734
21	Clutha District Council	\$17,339
22	South Taranaki District Council	\$17,310
23	Whakatane District Council	\$17,283
24	Whanganui District Council	\$16,498
25	Waimakariri District Council	\$16,381
26	Kaipara District Council	\$16,214
27	Waipa District Council	\$15,494
28	Rotorua District Council	\$15,391
29	Manawatu District Council	\$15,228
30	Invercargill City Council	\$15,081
31	Waitaki District Council	\$14,761
32	Napier City Council	\$14,230
33	Thames-Coromandel District Council	\$14,196
34	Central Hawkes Bay District Council	\$14,080
35	Timaru District Council	\$13,673
36	Nelson City Council	\$13,052
37	Kapiti Coast District Council	\$12,464
38	Matamata-Piako District Council	\$11,406
39	Taupo District Council	\$11,358
40	Ruapehu District Council	\$11,215
41	Wairoa District Council	\$10,744
42	Masterton District Council	\$10,612
43	Central Otago District Council	\$10,521
44	Rangitikei District Council	\$10,385
45	Tararua District Council	\$9,280
46	Waitomo District Council	\$9,268
47	Hauraki District Council	\$9,051
48	Porirua City Council	\$7,988
49	Upper Hutt City Council	\$7,920
50	Horowhenua District Council	\$7,705
51	Grey District Council	\$6,711
52	Otorohanga District Council	\$6,564
53	Stratford District Council	\$5,629
54	Waimate District Council	\$5,346
55	South Wairarapa District Council	\$5,141
56	Gore District Council	\$4,474
57	South Waikato District Council	\$4,310
58	Buller District Council	\$4,235
59	Mackenzie District Council	\$4,108
60	Opotiki District Council	\$3,525
61	Carterton District Council	\$3,233
62	Chatham Islands Council	\$2,792
63	Kaikoura District Council	\$2,337
64	Kawerau District Council	\$1,388
65	Hamilton City Council	\$1,344
66	New Plymouth District Council	\$0
67	Westland District Council	\$0



Roading Expenditures "Tips"

Interpretative Observations

[Note: This analysis is FYI-an example relating to Whangarei City Council for data of 2014-2018. Your Council's analysis would follow a similar pattern]

Roading expenditure, the largest of Council expenditures, because of its significance deserves closer analysis. (Note" All other Council Significant Activities are given similar treatmentdisclosures in the complete CPR "stats" series).

Whangarei City, at 5th highest (out of 67) for roading expenditures, is around double the NZ sector average. (A per ratepayer measure would be interesting here).

So What!

In the competitive battle for roading subsidies, this data is vital ... again provided at a level the layman is able to readily understand.

The associated graphs and tables are largely self-explanatory and can be fitted into LTP and public consultation documents with ease.



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Councils by Group

Councils by Group	
City	Hutt City Council
City	Invercargill City Council
City	Napier City Council
City	Palmerston North City Council
City	Porirua City Council
City	Upper Hutt City Council
Metropolitan	Christchurch City Council
Metropolitan	Dunedin City Council
Metropolitan	Hamilton City Council
Metropolitan	Tauranga City Council
Metropolitan	Wellington City Council
Provincial	Ashburton District Council
Provincial	Far North District Council
Provincial	Hastings District Council
Provincial	Horowhenua District Council
Provincial	Kaipara District Council
Provincial	Kapiti Coast District Council
Provincial	Manawatu District Council
Provincial	Masterton District Council
Provincial	Matamata-Piako District Council
Provincial	New Plymouth District Council
Provincial	Selwyn District Council
Provincial	South Taranaki District Council
Provincial	South Waikato District Council
Provincial	Southland District Council
Provincial	Taupo District Council
Provincial	Thames-Coromandel District Council
Provincial	Timaru District Council
Provincial	Waikato District Council
Provincial	Waimakariri District Council
Provincial	Waipa District Council
Provincial	Waitaki District Council
Provincial	Western Bay of Plenty District Council
Provincial	Whakatane District Council
Provincial	Whanganui District Council
Provincial	Whangarei District Council
Provincial	Queenstown-Lakes District Council
Provincial	Rotorua Lakes Council

Rural	Buller District Council
Rural	Carterton District Council
Rural	Central Otago District Council
Rural	Chatham Islands Council
Rural	Clutha District Council
Rural	Gore District Council
Rural	Grey District Council
Rural	Hauraki District Council
Rural	Hurunui District Council
Rural	Kaikoura District Council
Rural	Kawerau District Council
Rural	Mackenzie District Council
Rural	Opotiki District Council
Rural	Otorohanga District Council
Rural	Rangitikei District Council
Rural	Ruapehu District Council
Rural	South Wairarapa District Council
Rural	Stratford District Council
Rural	Taranua District Council
Rural	Waimate District Council
Rural	Wairoa District Council
Rural	Waitomo District Council
Rural	Westland District Council
Rural	Central Hawke's Bay District Council
Unitary	Auckland Council
Unitary	Gisborne District Council
Unitary	Marlborough District Council
Unitary	Nelson City Council
Unitary	Tasman District Council



Ratepayer Numbers 2018

2018 Ratepayer Numbers Ranked Table		
Rank	Council	Number of Ratepayers
1	Auckland Council	601,527
2	Christchurch City Council	177,194
3	Wellington City Council	78,192
4	Hamilton City Council	65,157
5	Tauranga City Council	56,075
6	Dunedin City Council	55,958
7	Whangarei District Council	43,967
8	Hutt City Council	39,352
9	New Plymouth District Council	36,800
10	Palmerston North City Council	34,407
11	Waikato District Council	31,283
12	Hastings District Council	30,786
13	Rotorua Lakes Council	28,453
14	Kapiti Coast District Council	27,502
15	Thames-Coromandel District Council	27,246
16	Napier City Council	27,207
17	Marlborough District Council	26,696
18	Selwyn District Council	26,659
19	Invercargill City Council	25,230
20	Waimakariri District Council	25,148
21	Taupo District Council	24,522
22	Tasman District Council	24,306
23	Queenstown-Lakes District Council	24,253
24	Gisborne District Council	23,476
25	Timaru District Council	22,659
26	Whanganui District Council	21,789
27	Nelson City Council	21,658
28	Far North District Council	21,535
29	Western Bay of Plenty District Council	21,144
30	Waipa District Council	21,076
31	Porirua City Council	20,297
32	Horowhenua District Council	18,669
33	Upper Hutt City Council	16,978
34	Whakatane District Council	15,621
35	Ashburton District Council	15,241
36	Matamata-Piako District Council	15,163
37	Manawatu District Council	14,511
38	South Taranaki District Council	14,231
39	Kaipara District Council	14,163
40	Waitaki District Council	13,831
41	Central Otago District Council	13,753
42	Masterton District Council	12,318
43	Hauraki District Council	12,009
44	South Waikato District Council	11,547
45	Clutha District Council	11,112
46	Tararua District Council	10,480
47	Ruapehu District Council	9,850
48	Southland District Council	9,379
49	Grey District Council	9,027
50	Hurunui District Council	8,292
51	Rangitikei District Council	7,934
52	Central Hawke's Bay District Council	7,761
53	Buller District Council	7,459
54	Wairoa District Council	7,226
55	South Wairarapa District Council	6,945
56	Waitomo District Council	6,597
57	Gore District Council	6,438
58	Opotiki District Council	5,636
59	Otorohanga District Council	5,201
60	Carterton District Council	4,996
61	Stratford District Council	4,699
62	Mackenzie District Council	4,602
63	Waimate District Council	4,571
64	Westland District Council	4,005
65	Kawerau District Council	2,982
66	Kaikoura District Council	2,951
67	Chatham Islands Council	520



Total Debt Ranked List

2018 Council Consolidated Debt Ranked Table (000)		
Rank	Council	Total Debt (000)
1	Auckland Council	\$10,301,000
2	Christchurch City Council	\$2,232,092
3	Wellington City Council	\$765,989
4	Tauranga City Council	\$523,655
5	Hamilton City Council	\$510,921
6	Dunedin City Council	\$255,293
7	Kapiti Coast District Council	\$243,753
8	Hutt City Council	\$243,180
9	Rotorua District Council	\$216,746
10	Whangarei District Council	\$192,685
11	Tasman District Council	\$191,573
12	Taupo District Council	\$181,407
13	Waimakariri District Council	\$158,353
14	New Plymouth District Council	\$154,614
15	Western Bay of Plenty District Council	\$154,571
16	Porirua City Council	\$141,780
17	Palmerston North City Council	\$138,801
18	Queenstown Lakes District Council	\$138,074
19	South Taranaki District Council	\$137,807
20	Whanganui District Council	\$126,016
21	Nelson City Council	\$123,650
22	Marlborough District Council	\$116,537
23	Timaru District Council	\$114,847
24	Hastings District Council	\$109,778
25	Waikato District Council	\$107,602
26	Invercargill City Council	\$104,740
27	Horowhenua District Council	\$96,628
28	Whakatane District Council	\$85,051
29	Far North District Council	\$78,020
30	Gisborne District Council	\$77,161
31	Thames-Coromandel District Council	\$73,545
32	Manawatu District Council	\$73,531
33	Kaipara District Council	\$68,686
34	Masterton District Council	\$63,441
35	Hauraki District Council	\$49,788
36	Waitomo District Council	\$49,439
37	Ashburton District Council	\$48,182
38	Upper Hutt City Council	\$47,465
39	Matamata-Piako District Council	\$38,887
40	Grey District Council	\$37,566
41	Selwyn District Council	\$35,889
42	Hurunui District Council	\$34,351
43	Ruapehu District Council	\$33,140
44	Buller District Council	\$31,539
45	Waipa District Council	\$31,391
46	Tararua District Council	\$25,123
47	Westland District Council	\$24,236
48	Napier City Council	\$22,903
49	South Wairarapa District Council	\$22,690
50	South Waikato District Council	\$22,302
51	Gore District Council	\$21,881
52	Stratford District Council	\$16,798
53	Southland District Council	\$11,161
54	Carterton District Council	\$11,146
55	Waitaki District Council	\$10,333
56	Otorohanga District Council	\$10,273
57	Central Hawkes Bay District Council	\$10,051
58	Wairoa District Council	\$9,937
59	Opotiki District Council	\$9,358
60	Clutha District Council	\$8,444
61	Kaikoura District Council	\$6,923
62	Central Otago District Council	\$5,899
63	Rangitikei District Council	\$5,207
64	Waimate District Council	\$4,915
65	Mackenzie District Council	\$3,953
66	Kawerau District Council	\$3,662
67	Chatham Islands Council	\$3,501



Resources

The resource section of the website, contains indexed lists, catalogues and directories (taxonomies) of all known and available reference public domain and other sources available from the huge repositories of reports, reviews, investigations and legislative process information pertaining to local government policy development principally sourced from the internet.



Section Heading	Sub-Headings	URL-Source and date (year).	Format	Abstract of Content A brief summary of subject matter (policy topic), key issues, their resolution, findings and lessons / principles that were addressed (ie: "Learnings").
Governance (Westland Water)	Project Approval Process	https://www.oag.govt.nz/2019/westland-sc-procurement/part9.htm	Web/PDF	"A very recent opinion on proper Council project (Westland DC water supply) processes." Starting at Para 9.7 the OAG "learnings" for Westland (and others) concern decision making and requirements ... for a complete business case!
Governance	Council Long Term Plans ... 2019 and beyond. Development-Improvements	https://www.oag.govt.nz/2019/ltps	Web/PDF	Most up to date (2018 LTP's) OAG guidance on Council Long Term Plans (LTP's). They are overdue for simplification , conciseness and coverage of infrastructural asset development proposals ... in some detail.
Ditto	Ditto ... re Financial Strategies	https://www.oag.govt.nz/2019/ltps/part4.htm	Web/PDF	Note: Part 4 "Financial Strategies" 4.20 Current (2018 and 2021 and beyond)) best practice: Quote: "We have not yet seen a financial strategy that we consider to be an overall good example. However, Hamilton City Council, which presented its financial strategy in five pages, is heading in the right direction".
Governance (Auckland 2018 PIR)	Post- Implementation Review	https://www.oag.govt.nz/2018/auckland-pir/appendix-2	Web/PDF	An up to date (2018) OAG checklist of PIR content.
Infrastructure (Horo - Kapiti and Manawatu DC's 2018) Best practice of asset management.	Water Supply demand management.	https://www.oag.govt.nz/2018/drinking-water	Web/PDF	Most recent, (2018) OAG views for long term planning ... required infrastructure projects – Water Supply) ... stressing the need for long term planning of supply management for future drinking water service provision.
Other	Managing IT and digital data" strategically"	https://www.oag.govt.nz/2018/information	Web/PDF	The developing law and practice of privacy and security of government entrusted data ... principles and plans for ...
Governance	Consultation processes for today's LTP's.	https://www.oag.govt.nz/2018/ltp-consultation-documents	Web/PDF	Distinguishing between information and consultation objectives within LTP's. Quote: I would encourage all councils to consider the examples from Hauraki District Council, Waimate District Council, Horowhenua District Council, and Gisborne District Council that we identify in this report as particularly effective consultation documents.
Infrastructure	Asset management planning	https://www.oag.govt.nz/2017/local-authorities-assets	Web/PDF	Five Councils reviewed to determine existing (2017) best practice of their asset management .

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Governance	A collection of reportage/studies concerned with the "Waikarapa Reorganisation Proposal". An amalgamation (reorganisation) proposal appraisal for the LGC. The seminal work-report covering all of the key aspects of a typical small to medium sized provincial/rural NZ Council.A Morrison Low report	http://www.lgc.govt.nz/assets/Waikarapa-2016/june-2016-reorganisation/Ml-Waikarapa-Local-Government-Options-report-2016.pdf	PDF	Though every reorganisation proposal differs, this ML report sets the benchmark for the areas for study, research and reportage. The framework of chapter/section headings sets outlines a model of analysis of reorganisation proposals. A later ML report adds up to date and ongoing issues following on from the initial report.
Economics	Large repository of Infometric reports	http://www.infometrics.co.nz/news/		June 9 th public issue of regions economic positions
Performance	The NZLG Excellence programme	https://www.lgnz.co.nz/assets/Uploads/d3464622d1/44474-LGNZ-Reputation-Report-2017-FINAL.pdf		
Performance	An Infometrics subscriber service of a toolkit for developing customised regional reports.	http://www.infometrics.co.nz/product/regional-economic-toolkit/	Link	Great capacity building prospects here for analysts, a multi-purpose facility dealing with local government "Regions" such as population and related topics including regional-district economic performance ... benchmarks etc
Governance	The 2002 (as amended) Local Government Act (online issue)	http://www.legislation.govt.nz/act/public/2002/0084/latest/DLM170873.html	Link	The "terrific" live-online searchable fundamental analyst's authority covering all LG policy content.

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Note FYI : The "fuller-ongoing" content of the CPR site's "Resources" Section can be viewed as well ... from the CPR development site at <http://cprlifesaver.co.nz/resources/> (move cursor to bottom of page to view pages 1-8).





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CPR Inventory of Statistical and other ratios.

Data used includes the five years 2014 to 2018, principally drawn from official audited StatsNZ sources. Other sources are identified in the detail of the list.

All ratios are reported within a standard four-part module comprising:

- A 5 year ranked table of all Councils ...
- Accompanied by a statistics box showing sector and peer group averages ...
- A 5 year graph showing all of the measures from the table (above)...
- A brief description of the relevance and uses for each ratio.

Note: The term of interpretation used (below) on "an indicative/first order basis" refers to an all other things being equal basis as many other variables could influence a full interpretation of any first order assessment. The inventory list is valid at date August 2019 ... with further developments continuously under review.

Category/Group	Description	Ratio Components	Comments
Financial-Debt			
	Council Consolidated Debt per ratepayer	Total Council debt divided by ratepayer numbers \$	A key debt stat ... as a basis for significant debt comparisons
	Debt as a proportion of total assets	Total Council debt divided by total assets %	A measure of debt relative to the total assets financed from third parties.
	Debt as a proportion of infrastructural assets	Total Council debt divided by total infrastructural assets %	A measure of debt relative to the infrastructural assets financed from third parties.
	Debt as a proportion of total revenue	Total debt to total revenue %	A key debt stat ... expressed as total debt compared to Council's total revenues... eg: Debt \$50 M, Revenue \$100M ... CPR shows "times covered" result of 2.0.
Composite debt measure(s)			
	Ranked Composite debt factor.	A composite of five debt measures for each Council (1 to 25 total).	This constructed measure is based on an addition of a judgemental scale (1 to 5) for each Council debt... where "5" is high/unsustainable? Debt and a total of 20 to 25 is "high debt-noteworthy" amongst peer Councils.

Category/Group	Description	Ratio Components	Comments
Interest (financial) expenditure measures			
	Return on investments	Interest income related to investment asset's total %	First order indicative ... return from all Council investments as reported
	Interest expenditure relative to total revenue	Proportion of total revenue absorbed-funded from total revenues %	First order indicative ... return from all Council investments as reported
	Interest Expense related to total debt	Overall interest rate paid on debt funding %	First order indicative ... expense of debt
	Interest Expense per Ratepayer	Overall interest rate paid on debt funding % ... on a per ratepayer basis	First order indicative ... expense of debt on a per ratepayer basis
	Interest Expense as a proportion of rates	Overall interest rate paid related rates revenues %	A Key Stat interest expense stat reporting the extent to which rates finance debt-interest
Composite debt measure(s)			



Councils by Group Cont.

Category/Group	Description	Ratio Components	Comments
Rates related stats			
	Rates as a proportion of total revenue	Rates proportional to total revenue %	Measures the extent that rates comprise total Council revenues
	Rates as a proportion of total expenditure	Rates proportional to total expenditure %	Measures the extent that rates fund total Council expenditures
	Average Residential Rates	Data derived from a third party annual Council questionnaire survey	A Key "Vital" Stat of rates paid by resident-ratepayers
Roading	Roading subsidies per ratepayer	Taken from NZTA supplied data	Allows for relative NZTA subsidy receipts by individual Council
	Roading Subsidies as a % of Roothing Income	Self-Explanatory	Allows for relative NZTA subsidy receipts by individual Council
Remuneration	Mayoral Remuneration as a % of total Income	Self-Explanatory	
	CEO Remuneration as % of total Income	Self-Explanatory	
Non-Financial Data	Total Area per Capita	Self-Explanatory	
	Total Ratepayers Per Capita	Self-Explanatory	
	Total Area Ranked Table	Self-Explanatory	
	Percentage of Residential Ratepayers from total Ratepayers	Self-Explanatory	
Capital Expenditure	Fixed Asset Additions over Deprecation	Self-Explanatory	Makes important comparisons of actual depreciation provisions with the level of current asset acquisitions
Liquidity	Liquid Ratio	Self-Explanatory	Self-Explanatory
	Current debt to term debt ratio	Current debt proportional to term debt	Self-Explanatory
Proportional Expenditures	All significant activity expenditures as a proportion of total Council expenditures	Self-Explanatory	Makes distinctions over all expenditures as a proportion of total annual Council expenditures
Further Developments in Progress			



CPR-Council Annual 2019 Subscription Form

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3. All enquiries welcomed, call **Larry: 09 4220598 0274 792328** or email: **larry@kauriglen.co.nz**