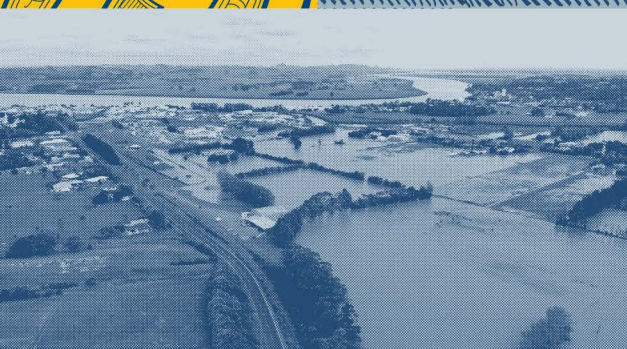
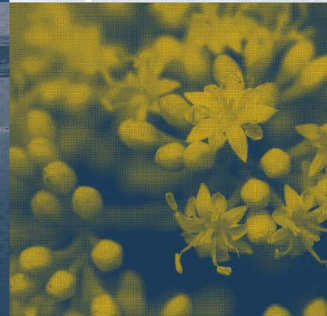




**KAIPARA
DISTRICT**

Kaipara te Oranganui • Two Oceans Two Harbours

TE MAHERE ROA LONG TERM PLAN 2024-2027



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Mayor's Message



The Long Term Plan (LTP) 2024–2027 sets out a bold new vision for Kaipara District. Kaipara – the place to be!

This vision is underpinned by five key community outcomes, prosperous economy, affordable living, dependable roading, vibrant communities and healthy environment. The related budgets and work programmes set the direction and timeframe for the achievement of these outcomes.

Early engagement and consultation determined that a key priority for Kaipara ratepayers and residents is dependable roading. In the lead up to finalising the LTP, Council has made three key moves in this space. Firstly, Council has engaged Downers as a new lead road maintenance contractor. Secondly, this new contract requires 40% of the maintenance work to be carried out by local contractors. Thirdly, we are getting out of the Northland Transportation Alliance (NTA), and bringing our roading staff back in-house. I am looking forward to seeing tangible roading maintenance improvements.

Our community is feeling the pressure of a cost of living crisis, price escalations, high interest rates and an economic downturn. We heard from our ratepayers about their need for rates affordability. I committed to getting

rates increases to below 9%. Through the hard work of staff and elected members we have smoothed average rates increases of 8.9% (after growth) across the three year LTP period. This ensures a more affordable approach than having significant rates increases in individual years, whilst still maintaining core services and work programmes.

Despite the current economic challenges, Kaipara District is achieving growth and prosperity. Our strategic location on the doorstep of Auckland, affordable land accessibility, and diverse natural assets enhance its appeal as an attractive destination for residents, investors and businesses. We are actively promoting Kaipara as a district which is cost competitive and has sensible simple consenting and planning rules.

We are focused on the future. I know that together we can all make Kaipara – the place to be!

A handwritten signature in black ink, appearing to read 'CJ', written in a cursive style.

Craig Jepson
Mayor, Kaipara District

KAIPARA
The place to be!



Chief Executive's Message

Kia ora koutou,

As part of this LTP, our elected members established a new vision and community outcomes for the future of Kaipara District. Through this exercise, they have set clear direction and priorities for us to work to.

To support this direction, and forge a new way forward, I reviewed our organisational structure to make sure we are on the right track and to give us the best opportunity to succeed ahead of embarking on this new long term plan period.

It has been a delicate balance of savings and efficiencies to deliver the best value for your money whilst still making sure we carry out our work effectively. It ensures we can deliver the services our communities need and expect from us, in the best way possible.

I am extremely proud of our team – many of whom live in the communities they are working in, sharing the same roads, the same local parks and libraries, the same rubbish and recycling services as you. KDC staff come to work with a passion to do the best they can for our community. We are a small council in the scheme of things but we are also nimble and get things done. We are focused on working hard to deliver on making Kaipara – the place to be.

Customer satisfaction is a priority. Through our quarterly customer surveys and formal consultations, we've listened to your suggestions, closely examined your feedback, and identified where we can make improvements.

The urgent need to complete the recovery road repairs and clear the backlog of work that was created from the severe weather events is our main focus. Getting this done and moving forward with an eye on our core infrastructure underscore the importance of providing consistent, high-quality service delivery. We're committed to making sure our ratepayers and residents are satisfied and to keep making improvements in this space.

A further key focus in this period will be the transition to Local Waters Done Well as we work together with our neighbouring councils to find the best way to deliver our waters services in a cost effective way, while delivering a quality product to those of you who use it. We will keep you informed as we make our way through this.

Thank you for your ongoing support as we work together to shape the future of Kaipara District.

Ngā mihi nui,

A handwritten signature in black ink, appearing to read 'Jason Marris'. The signature is stylized and cursive, written over a light blue background.

Jason Marris
Chief Executive, Kaipara District Council

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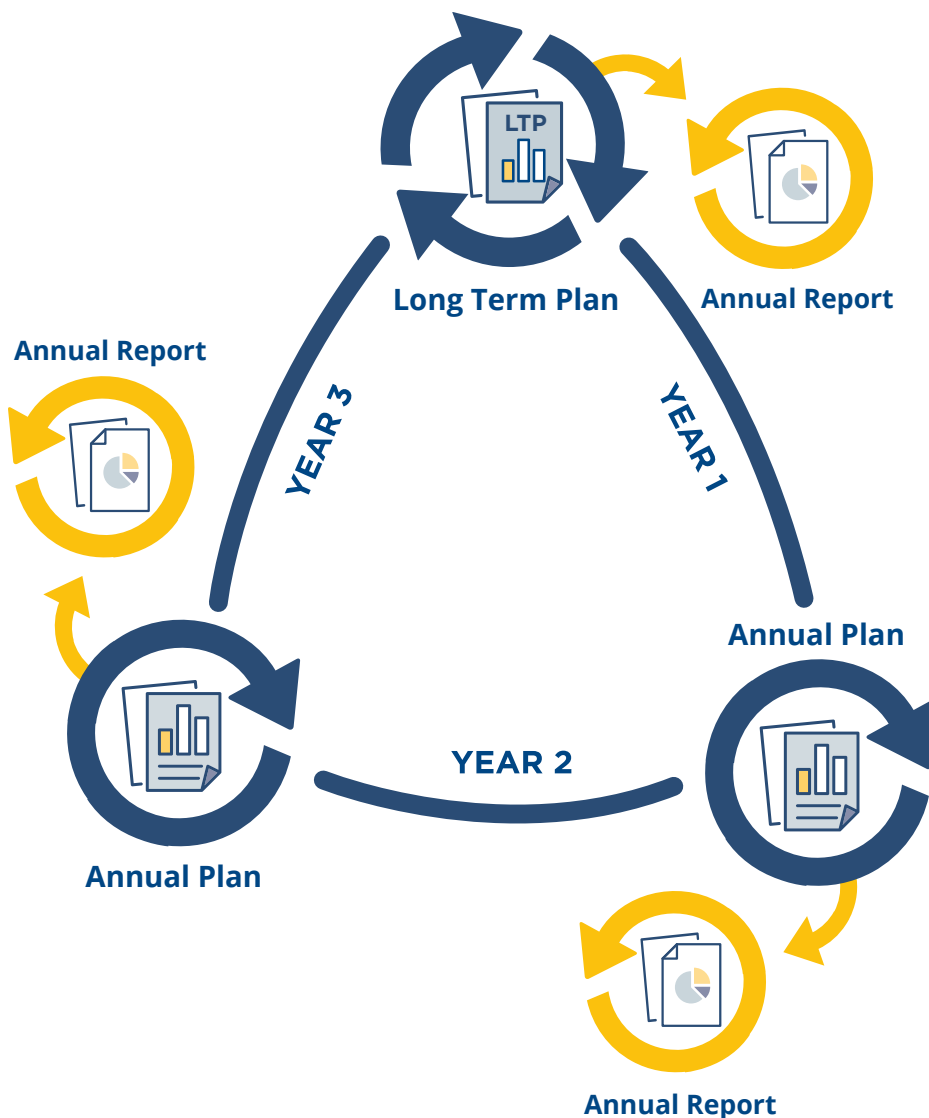


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What is a Long Term Plan?

The Long Term Plan (LTP) sets council's direction for the years ahead, and the projects and services that are planned to get us there.

Normally, a Long Term Plan looks ten years ahead, and by law we must review and consult with the community on it every three years. A lot can happen in that time! Everything we do has to be in line with our legal obligations, infrastructure needs, projected growth and community priorities.



THREE YEARS FOR RECOVERY, THREE YEARS TO GET BACK ON TRACK

This time around, we are doing things a little differently.

Kaipara District was significantly affected by the extreme weather events of 2022 and 2023. Our district suffered major, long-lasting damage to its critical infrastructure during these events. Across Kaipara, storm flooding and Cyclone Gabrielle caused considerable damage, particularly to our roads and footpaths. For Cyclone Gabrielle, over 120 slips were reported and 104 individual roads impacted – the highest on record for a single event. Other events also occurred in July, August, November 2022, and October 2023 with unprecedented impacts across the wider Northland region. The impact ranged from minor maintenance level repairs, through to highly complex repairs. Overall, estimated costs to repair our local roading network alone have sat in the realm of \$34 million.

While we have already completed many recovery repairs, our infrastructure team and contractors are still working on a number of sites. The repairs needed for these sites are significant and complex and will take some time to work through. At the end of June 2024, we agreed to establish a joint panel of contractors between Kaipara District Council (KDC) and Whangārei District Council (WDC) to complete the remaining emergency works programme.

Our latest cost estimates show that we need to provision for around \$20.3 million of road recovery repairs alone in this long term plan period 2024–2027. You can keep track of the slip repairs that are still to be completed on our website at www.kaipara.govt.nz/northland-slip-repair-map.

The extreme weather events also caused a significant backlog to maintenance and our day to day operations across our networks. So the next three years are also about clearing the backlog and getting back on track, so that our community receives the levels of service it expects from us.

Because of the significant impact to our district, central government offered us a breather in the form of the Severe Weather Emergency Recovery (Local Government) Order 2023. We are one of eight councils around Aotearoa New Zealand able to adopt a three-year long term plan with a focus on recovery.

The Severe Weather Emergency Recovery Order also enables council to adopt an LTP that has not been formally audited. While this LTP does not include a formal audit report, the information contained within this document and any relevant documents have been prepared to the best of our ability with information available to council at the time.

OUR ROAD TO THIS LONG TERM PLAN - HOW DID WE GET HERE?

In 2023, Kaipara District Council elected members came up with a vision, to set the planning, thoughts, and scope of the work we're setting out in the pages to follow.

Our strategic direction - our vision and community outcomes

HEALTHY ENVIRONMENT

- Support the minimisation of waste and its impact on the environment
- Ensure maintenance and resilience of flood protection systems
- Balance growth with climate adaptation

PROSPEROUS ECONOMY

- Actively promote Kaipara as the place to be
- Promote pro-growth and business friendly initiatives
- Ensure infrastructure keeps pace with growth, utilising economies of scale
- Support tourism and industry with Kaipara as a destination of choice



VIBRANT COMMUNITIES

- Attract and welcome new residents to our district
- Advocate for inclusive communities
- Empower our communities to contribute and thrive

DEPENDABLE ROADING

- Provide tangible roading maintenance improvements
- Improve public access for safe and reliable travel between and within our towns and communities
- Enable seal extension opportunities
- Footpaths are properly maintained and safe
- Crossings are fit for purpose for property type

AFFORDABLE LIVING

- Facilitate growth, accessibility and affordability with land zoning and desirable lot sizes
- Increase affordable land supply through rural and urban growth whilst carefully managing current high growth areas
- Create and promote systems for affordable housing design and pre-approval
- Minimise consenting requirements and costs and streamline consent processes

After the vision and community outcomes were adopted we developed a programme of work to meet the needs and wants of our communities. Elected members worked with our teams to determine what work was financially viable, what work needed to be prioritised and was able to be resourced effectively, while balancing the overall financial impact on rates and debt.

At the same time, we collated information from our existing strategies, policies and plans, and previous community consultations. We considered an independent Infometrics report that outlined projections for the district and its future growth. And we asked for fresh feedback from the community so we could build a picture of everyone's high level community aspirations and priorities for this LTP.

In June 2023, we began early engagement with the community for this LTP, asking:

- What do you like about Kaipara District?
- Is there something you wish Council was doing better in Kaipara District?
- What new ideas do you have for Kaipara District?

Through 450 face-to-face engagements, and 270 people online we gathered more than 2,400 pieces of feedback for Council to consider as they started planning early on in the piece.



In November 2023 a second round of early engagement focused on information and education, with community participating in an interactive budgeting activity prioritising funds across the six activity groups (district leadership, finance and internal services, roading and footpaths, solid waste, flood protection and land drainage, open spaces and facilities, regulatory functions).



This helped elected members to gather information, thoughts and views of the public to include in their decision-making process, and continue building the plan.

Between 4 April and 4 May 2024, we formally consulted with the community. During the consultation period elected members and council staff held thirteen face to face, online and drop-in events across Kaipara District, so that people could ask questions and speak to Council before they submitted their thoughts and feedback.

The final count for submissions came to 742, from individuals, community groups, iwi, businesses and organisations. This was almost triple the 246 formal submissions received during the 2021–2031 long term plan process.

In early June 2024, following the formal consultation period and two days of hearings where the public had an opportunity to speak to their submissions, elected members discussed the eight specific topics that were consulted on, as well as a range of other items. A number of changes were made as a result of decisions up to the adoption of the Long Term Plan in July, some of which can be found in the table on the next page.

That once all changes and adjustments have been made, the averages rates increase for each of the three years of the Long Term Plan 2024–2027 is to be a maximum of 8.9% after growth.

Noted the feedback on community hubs for Dargaville and Mangawhai functions and facilities, and Urlich Park (Moir Street Reserve). Council agreed to allocate \$200,000 from reserve contributions to complete a plan for Urlich Park in the 2024/2025 year.

External funds from the Better Off funding package from Government will be used to develop concept designs and land feasibility studies for the community hubs.

Agreed not to allocate any funds on a dedicated climate resilience programme. This decision has no financial impact on rates or debt.

A uniform targeted rate for libraries and parks for every property will be introduced for the 2024/2025 financial year. This means that everyone will pay the same amount, rather than an amount based on land value or on location.

Council also agreed not to collect targeted rates on behalf of the Mangawhai Museum or Dargaville Sportsville. Instead, staff will investigate potential future funding support for the Mangawhai Museum, Kauri Museum and Dargaville Museum as part of the 2025/2026 Annual Plan process.

That the forestry roading targeted rate be calculated on land area (relating only to any property with the category code FE), and removed the differential Raupō A and B targeted rate (relating only to those paying the Raupō A and/or B targeted rate).

Approves the separation of the CCTV targeted rate between the Ruawai and greater Dargaville areas to be administered by the relevant Development Board outlined below:

- Dargaville and surrounds \$7.70 incl GST targeted rate (Dargaville Community Development Board)
- Ruawai \$10.35 incl GST targeted rate (Ruawai Promotions and Development Group)

Agreed to seal sections of Settlement Road, from Kaiwaka-Mangawhai Road to Hakaru Hall, sections of Cames Road and Devich Road between bridge and Lawrence Road.

1. Settlement Road from Kaiwaka-Mangawhai Road to the southern boundary of the RSA
2. Cames Road – steep under-engineered concrete section to top of rise
3. Devich Road – unsealed section
4. Cames Road – rest of under-engineered and deteriorated middle section and seek subsidy from NZTA for this work.

A footpath linking the Kaiwaka footbridges in the 2024/2025 financial year.

A traffic safety review and footpath for Mangawhai Heads Road between Gumdiggers Lane and Jack Boyd Drive by 2025/2026.

Remove the failed sandbags along the sand dunes of Baylys Beach (2024/2025).

Investigate installing sheltered seating in the shopping area, Dargaville centre by 2025/2026.

Investigate the Paparoa wastewater issues raised in community submissions, engage with the affected property owners to assess the possibility of a wastewater solution, and report back to Council in September 2024.

Allocate \$1 million of the Dargaville to Te Kōpuru stopbank project from debt and include it in the LTP 2024–2027 in order to meet co-funding requirements of the *Before the Deluge* external funds provided by central government.

There are also a number of other topics/issues that were raised during community consultation. As a result, Council also agreed to review and/or consult on the following items through the Annual Plan process 2025/2026:

- Capital value rating instead of the current land value system
- Development Contributions Policy
- A proposed targeted rate for Kaiwaka for activities carried out by Kaiwaka Can.

You can view all of the decisions in full in their original form (resolutions carried) on the KDC website.

More information on the projects we're planning, and what we're doing now to deliver on our community outcomes can be found in the activity plans for each area of council business, and in the policies or plans found later in this document.

All of this process and work has been incorporated into the document laid out before you.

Further changes

In addition to the resolutions listed above, other changes have been incorporated into the final LTP as a result of updated information that became available after the adoption of the consultation document.

This includes alterations to external funding and subsidy amounts from central government, the most significant one being NZ Transport Agency Waka Kotahi (NZTA).



NZTA Funding

Funding for our roading and footpaths activities are dependent on subsidy from NZTA. Applications for funding through the National Land Transport Fund are made through the Regional Land Transport Plan, prepared by the Northland Regional Transport Committee.

Formal funding approval will be notified later this year (September/October 2024) once all of the regional land transport plans from around the country form the National Land Transport Programme (NLTP). Across New Zealand, NZTA have provided some indicative information to councils, including Kaipara District Council. We have been told that the subsidy investment is projected to be lower than what we had applied for and modelled parts of our roading work programme on.

On 6 June 2024 NZTA and its Board provided its indicative investment for Local Road Pothole Prevention at \$50,910,000, and Local Road Operations at \$23,257,000. The activity for Local Road Improvements – Bridge and Structure Renewals is indicated at \$7 million.

Overall, this indicative funding allocation is \$9 million less than what we modelled our roading programme on in the 2024–2027 LTP. Whilst the indicative direction from NZTA for parts of the roading programme is the latest information available at the time of preparing and finalising our Long Term Plan 2024–2027, Council has not yet adjusted its forecast assumption by the reduction in the subsidy. Once the NLTP is confirmed there will be sufficient information for Council to adjust its budgets (operational and capital) and assess any subsequent impacts on levels of service. The final NLTP funding allocation will be confirmed in September/October 2024.



Three Waters Reform / Local Water Done Well - Water Services Legislation and Water Services Preliminary Arrangements

When we first started work to build this plan, services for three waters (stormwater, wastewater and drinking water supply) were expected to be delivered by Entity A, and we had modelled our work programmes and services without them. In February 2024, following the change of central government in the 2023 elections, central Government repealed the Three Waters legislation (enacted 16 February 2024) and announced Local Waters Done Well.

Central Government has said that the key objectives of Local Water Done Well are:

- Introducing greater central government oversight, economic and quality regulation
- Fit-for-purpose service delivery models and financing tools, such as improving the current council-controlled organisation model and developing a new class of financially separate council-owned organisation
- Setting rules for water services and infrastructure investment, and
- Ensuring water services are financially sustainable. Financial sustainability means revenue sufficiency, balance sheet separation, ring-fencing and funding for growth.

The latest Local Waters Done Well legislative step is the Local Government (Water Services Preliminary Arrangements) Bill (the Bill) which establishes the Local Water Done Well framework and the preliminary arrangements for the new water services system. It lays the foundation for a new approach to water services management and financially sustainable delivery models that meet regulatory standards.

The Government has signalled that it will provide details to councils in late 2024 on the broader range of structural and financing tools, including that of the New Zealand Local Government Funding Agency (LGFA), which will be available to councils so they can access the long-term debt required for investment in water services infrastructure. These tools will be implemented through the third Local Water Done Well bill that will establish the long-term settings for the new system.

In the meantime, all three waters services continue to be included in this plan.



Development of Māori capacity to contribute to decision-making processes

As required by the Local Government Act 2002, Council is committed to maintaining and improving opportunities for Māori to contribute to local government decision-making processes within its area.

Kaipara District Council currently operates under two formal agreements with mana whenua. Council has a Mana Enhancing Agreement (MEA) with Te Roroa, and a Memorandum of Understanding (MoU) with Te Uri o Hau. We are working on a possible review with iwi/hapu on these agreements.

In October 2020, Council agreed to establish a Māori Ward in the Kaipara District, which came into action in the 2022 elections. Representation for the 2025 elections are also planned to include one councillor elected to represent Te Moananui o Kaipara Ward (Māori Ward). Note that legislation regarding Māori Wards is currently under review with central Government and Kaipara District Council will need to adjust once any new or updated legislation is enacted.

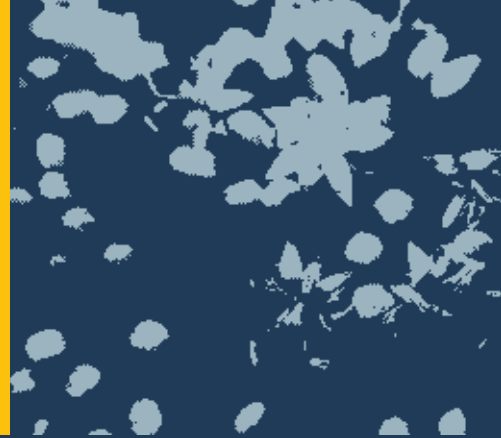
Council works to ensure that iwi/hapu have adequate input into resource consent and plan development processes.

A quarterly staff level hui has been in place since 2021 with representatives of iwi/hapu organisations from the district. The Chief Executive is part of the regular Iwi Local Government Chief Executive Forum (ILGACE) Hui. Kaipara District Council is also signed up to the Whanaungatanga Ki Taurangi relationship agreement between Northland Mayoral and Chair forum (Northland Mayors and Chair) and Te Kahu O Taonui (Northland Iwi chairs forum).



SECTION 2

Ngā Rārangi/Huinga Mahi Groups of Activities



Pahi and Whakapirau

Activity Management Plans introduction

The following section describes the different groups of activities that Council undertake. For the Long Term Plan 2024–2027, Council's work is classed into nine groups. The information provided about each activity within the groups includes:

- The group's purpose, associated legislation, risks and issues
- What that activity does
- How it relates to the community outcomes
- How the activity considers climate resilience
- What we will deliver over the next three years
- Performance measures and targets for 2024–2027
- Any changes to the levels of service (what Council will provide and to what extent)
- Any significant negative effects, and
- The money we have budgeted for each activity and the capital projects associated with each activity.

	Group of Activity	Activity
1.	Roading and Footpaths	Roading, Footpaths, Shared Paths, Walking and Cycling Trails
2.	Flood Protection and Land Drainage	
3.	Water Supply	
4.	Stormwater	
5.	Wastewater	
6.	Solid Waste	Refuse and Recycling
7.	Open Spaces and Facilities	Open Spaces, Libraries, Pensioner Housing, Northern Wairoa Memorial Hall, Community Development
8.	Regulatory Functions	Building, Resource Consents and Compliance
9.	District Leadership, Finance and Internal Services	Governance, Policy and District Planning, Emergency Management, Economic Development and Internal Services. Internal Services includes Financial Services, People and Capability, Digital Services, Communications and Customer Services.

Activities and how they contribute to the well-beings

Council want to ensure the community well-beings are considered in all the work we do. Under the purpose of the Local Government Act, we need to promote the social, economic, environmental and cultural wellbeing of communities in the present and for the future. These are a way of measuring the quality of life and things that people care about. By ensuring these are in the forefront of our minds when planning the needs of Kaipara District, we can ensure the quality of life for our communities is enhanced. The activity profiles look at ways these well-beings can be further developed, through infrastructure projects, financials considerations and providing quality services.



Ngā Huarahi me Ngā Ara Hīkoi | Roothing and Footpaths

Purpose

The roading and footpaths activity aim is to link our great places, keep our communities connected, safe and active, and contribute to the sustainability and growth of the local economy.

Our transport network is vital for connecting our communities and provides for safe access to the places that make visiting and living in Kaipara an enjoyable experience.

This LTP is focused on recovery from extreme weather events in 2022/2023. Roothing was significantly impacted by these events which reflects in the priorities of the work programmes.

Legislation associated with this service

- Local Government Act 2002
- Local Government (Rating) Act 2002
- Subsidy funding criteria as per the National Land Transport Fund managed by NZTA
- Government Policy Statement (GPS)

Risks and issues

Sealed roads – larger renewal programmes to address historic backlogs and previous maintenance fixed cost contracts in Kaipara are resulting in our sealed roads having some of the highest costs per kilometre in our peer group

Drainage – ad hoc historic maintenance of drainage systems has increased the susceptibility of our pavements to water ingress and premature failure. It also increases the likelihood of flooding and slips during heavy rain events

Resilience – poor geology, a subtropical climate, and poor drainage systems make our roads susceptible to slips and flooding during heavy rain events, resulting in road closures that often affect critical routes. This is only expected to get worse over time due to the effects of climate change

Unsealed roads – use of out of specification general all passing (GAP) aggregates on our unsealed roads is resulting in traffic dust in dry conditions, high levels of community dissatisfaction due to poor road condition, and high maintenance costs

Practical management of water tables for drains and culverts and a road surface that is drivable in a safe manner will be the highest maintenance priorities. However, due to financial constraints within the roading portfolio, funds will be targeted to specific areas

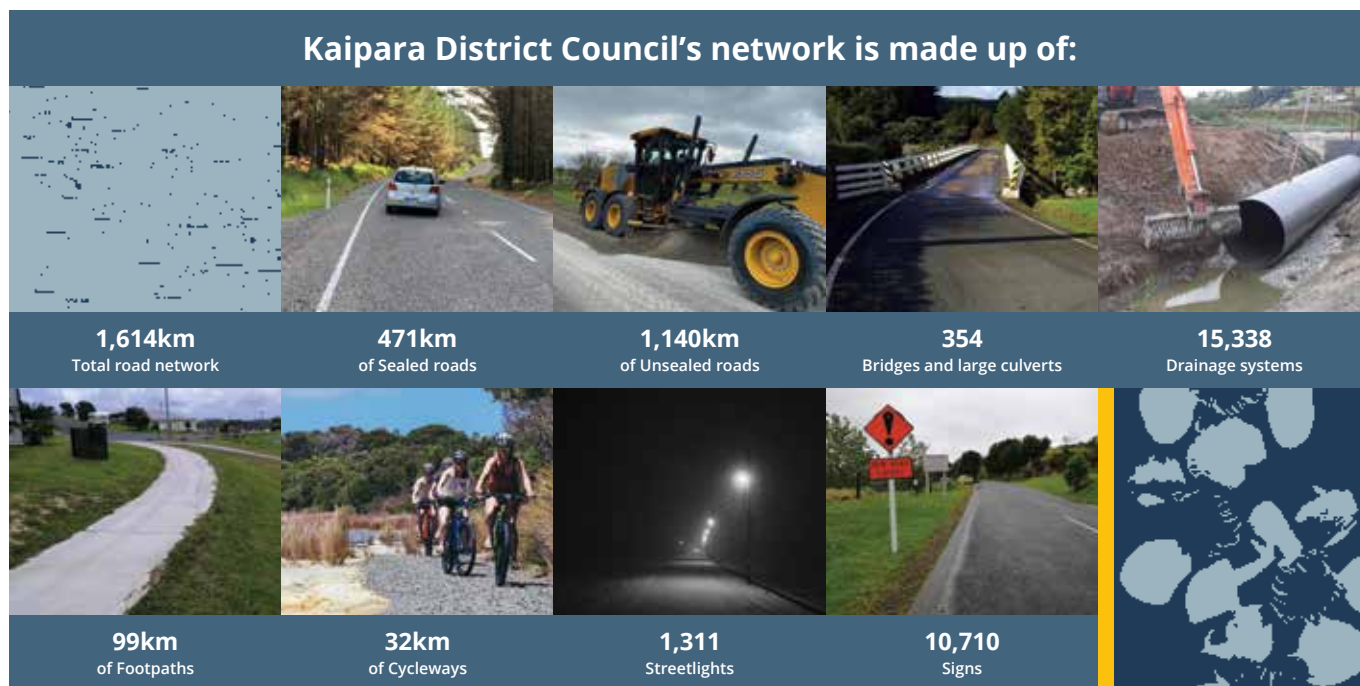
Structures – historic lack of maintenance and renewals in Kaipara District is resulting in a large number of structures prematurely reaching the end of their life, adversely affecting freight access and increasing demands for expensive bridge replacement

Growth and alternative transport – rapid growth and lack of suitable alternative transport modes are causing congestion in Mangawhai during peak holiday periods. Lack of alternative transport modes in many communities restricts access to places of employment, education and social opportunities which is leading to severance, safety issues and higher levels of social deprivation, and

Safety – Northland has a narrow, winding and unforgiving rural road network. Combined with poor driver behaviour this has resulted in the region being a ‘Community at Risk’ for death and serious injury (DSI) crashes and the rate of DSI crashes is trending upward for all three councils. KDC also has higher Collective Risks than its peer group.

What we do

Roading and Footpaths supports economic transactions, growth and development, social cohesion, health, and the day to day running of our communities. It is one of the most important functions we provide. We are the road controlling authority for our district, and we are responsible for planning, creating, operating, maintaining, and rehabilitating all roads (except state highways).



We undertake the following:

- Routine roadside drainage maintenance
- Mowing and vegetation control
- Footpath maintenance
- Information and regulatory signage
- Road marking
- Streetlights
- Street cleaning
- Safety barriers and guide fences
- Pedestrian crossings and island separations
- Walkways, shared paths and cycleways, and
- Emergency work from initial response to reinstatement.

We also assist the NZ Transport Agency (NZTA) to manage areas of the transport network through our townships along the state highways where the speed limit is less than 70km/h.

A new delivery model for transportation services and roading construction across Northland was confirmed at the end of the 2023/2024 year following decisions made by Far North, Kaipara, and Whangārei District and Northland Regional councils. This sees all three district councils take greater control of their own roading maintenance and construction, but continue to collaborate where that makes financial and practical sense. The Northland Transportation Alliance (NTA) brand will discontinue from 1 July 2024.

Northland Regional Council has developed the 2024–2029 Regional Land Transport Plan which sets out the indicative funding for the region. This RLTP applies that indicative funding. The final funding will be known once provided by NZTA.

Other responsibilities for Council include:

- Road safety promotion and education
- Advocate for NZTA and other central government funding to support key transport infrastructure projects in Kaipara District
- Ensure all new works meet Council’s Engineering Standards
- Liaise with NZTA regarding the state highway network throughout Kaipara District
- Member of Northland Lifelines Group
- Member of Regional Transport Committee
- Member of Regional Freight Group, and
- Member of Regional Stock Truck Effluent Dumping working party.



Contribution to community outcomes

					
Repair and recover from extreme weather events					
Connecting networks and communities					
Safe and well-maintained roads ensure easy travel and access around the district					
Provide safe and connected walkways, cycleways and vehicle access					



How is climate resilience being considered?

Climate adaptation – dealing with the impacts being experienced in the district along with improving resilience and reliability to withstand and recover quickly from weather events.

This is being undertaken through a strategic planned programme of actual and potential land instability slip solutions (e.g. retaining walls) and resilience and reliability improvements for state highway and flood zone diversion routes.

What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Operations and maintenance			
Capital renewals and refurbishments – road surfaces, drainage, bridges and structures, footpaths, traffic services			
Road safety (signage, delineation, road markings, intersection upgrades)			
Traffic safety review for Mangawhai Heads Road between Gumdiggers Lane and Jack Boyd Drive			
Emergency Recovery (From 2022/2023 storm events) – Phase 3			
Local road improvements – ongoing for road renewals			
Improvements – Mangawhai, Alamar Crescent boat car park			
Improvements – Mangawhai, seal extensions: Settlement Road, from Kaiwaka-Mangawhai Road to the Hakaru Hall, sections of Cames Road and Devich Road between bridge and Lawrence Road <ol style="list-style-type: none"> 1. Settlement Road from Kaiwaka-Mangawhai Road to the southern boundary of the RSA 2. Cames Road – steep under-engineered concrete section to top of rise 3. Devich Road – unsealed section 4. Cames Road – rest of under-engineered and deteriorated middle section 			
Improvements – Mangawhai, Wood Street			
Undertakes targeted discussion with the business owners to assess the alternative Wood Street proposal and explore any opportunities to improve the existing Wood Street proposal			
Improvements – Kaiwaka footpaths north-south connection			
Removal of the failed sandbags along the sand dunes of Baylys Beach			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.	≤ 0	≤ 0	≤ 0
The average quality of ride on a sealed local road network, measured by 'smooth travel exposure'.	≥90	≥90	≥90
The percentage of the sealed local road network that is resurfaced (each financial year).	≥8%	≥8%	≥7%
The maintenance of the roads meets the Council level of service targets as specified in our roading maintenance contracts.	≥85%	≥85%	≥85%
The percentage of the sealed local road network that is rehabilitated (annually).	≥0.6%	≥0.6%	≥0.6%
The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame as included in the Road Maintenance Contract specification.	≥90%	≥90%	≥90%
The percentage of footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant documentation (such as its annual plan, activity management plan, asset management plan, annual works programme or LTP).	≥90% in fair or better condition	≥90% in fair or better condition	≥90% in fair or better condition



Changes in levels of service

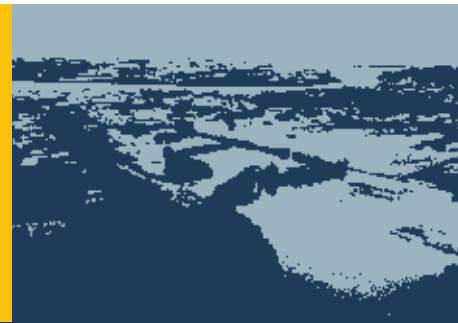
The levels of service have all been standardised throughout Northland which should give the community consistent service wherever they are in the region.

Significant negative effects

Activity	Effect	Mitigation
Roads (sealed and unsealed)	Potholes, defects and slips due to extreme weather events.	Increase drainage maintenance (when funding is available).
Road Safety	High number of fatal and serious crashes. Northland has a narrow, winding, and unforgiving rural road network which combined with poor driver behaviour has resulted in the region being a high Community at Risk for death and serious injury (DSI) crashes and the rate of DSI crashes is trending upward for all three councils. KDC also has higher Collective Risks than their peer group.	Behavioural campaign and black spots / identified safety issues improvements. Kaipara specific targeted campaigns at specific crash issues and programme of safety improvements as known locations to prevent or reduce serious injury.
Resilience	Poor geology, a subtropical climate and poor drainage systems make our roads susceptible to slips and flooding during heavy rain events, resulting in road closures that often affect critical routes.	Proactive maintenance and renewals of vulnerable roading assets such as ageing bridges and coastal roads to create more resilience and reliable connection to the wider network.
Structures	Ageing bridge stock, a high number of wooden structures in poor to very poor condition and 27 bridges restricted from HPMV and 50MAX reduce the networks capacity to provide appropriate levels of service to all road users.	Replace/renew bridges and structures through a systematic programmed approach which aims to tackle enough of the transport network assets to spread the cost over 30 years.

Prospective Funding Impact Statement

Roading and Footpaths	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	11,800	14,826	18,717	22,928
Targeted rates	443	440	440	440
Subsidies and grants for operating purposes	5,337	7,540	8,792	10,015
Fees and charges	0	0	0	0
Internal charges and overheads recovered	2,168	1,450	1,450	1,450
Interest and dividends from investments	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	19,748	24,256	29,399	34,833
Application of operating funding				
Payments to staff and suppliers	8,969	12,375	14,196	17,711
Finance costs	108	173	243	260
Internal charges and overheads charged	6,128	4,896	5,257	5,991
Other operating funding applications	0	0	0	0
Total applications of operating funding	15,205	17,444	19,696	23,963
Surplus (deficit) of operating funding	4,543	6,811	9,703	10,870
Sources of capital funding				
Subsidies and grants for capital expenditure	26,567	16,564	23,392	18,839
Development and financial contributions	307	307	307	307
Increase (decrease) in debt	505	2,686	1,246	-549
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	27,379	19,557	24,945	18,597
Applications of capital funding				
Capital expenditure - to meet additional demand	0	0	0	0
Capital expenditure - to improve the level of service	2,229	0	0	0
Capital expenditure - to replace existing assets	26,119	16,200	18,400	7,630
Increase (decrease) in reserves	6,328	11,767	18,481	21,530
Increase (decrease) of investments	-2,754	-1,599	-2,233	307
Total applications of capital funding	31,922	26,368	34,648	29,467
Surplus (deficit) of capital funding	-4,543	-6,811	-9,703	-10,870
Funding Balance	0	0	0	0



Te Whakamaru Waipuke me Te Kari Arawai Flood Protection and Land Drainage

Purpose

We protect people and property from flooding caused by severe weather events. For land drainage this protection can include the provision of stopbanks and floodgates to prevent the backflow of water from rivers and harbours where the high tide level can be higher than the land behind. For flood protection the focus is on keeping flood flows and tidal flows moving along rivers, and from overflowing onto the land. Both these activities may utilise the same infrastructure.

Responsibilities overlap between Kaipara District Council (KDC) and Northland Regional Council (NRC). Generally, though not in all cases, NRC is responsible for river management while KDC maintains and operates the drainage districts.

Legislation associated with this service

- Climate Change Response Act 2002
- Land Drainage Act 1908
- Local Government Act 1974
- Local Government Act 2002
- Local Government (Rating) Act 2002
- Resource Management Act 1991
- River Boards Act 1908
- Soil Conservation and Rivers Control Act 1941

Risks and issues

- Sea level rise, river and coastal flooding may overload the capacity of the drainage systems impacting future level of service (LOS)
- The threat of productive land being lost could impact the economic well-being of the district
- Objections from targeted ratepayers who feel they do not benefit from the targeted rate, e.g. infrastructure investment decisions
- Dissatisfaction amongst ratepayers paying the targeted rate, as not all landowners contribute
- Landowners hampering access to public drains situated on private land
- Some overlap and confusion on the respective roles of KDC and NRC for flood protection
- A financial risk exists in that the small size of some drainage districts means there may not be enough rates collected to cover costs, and
- Information gaps around each drainage districts capacity due to lack of drainage specific flood modelling.

What we do

The increasing frequency and intensity of severe weather events puts people, property, infrastructure, and roads at heightened risk, making resilience a key focus in all activities.

Flood protection and land drainage covers flood control schemes, river alignment control and land drainage. We coordinate land drainage work in 30 drainage districts of various sizes.

These include Kaihu Valley and Mangatara Drainage Districts, both discharge into the Kaihu River which is administered by NRC. The largest district is the Raupō Drainage District, where we provide administrative and technical support.

The current capacity of the land drainage network is maintained with:

- weed spraying
- drain clearance
- floodgate and outlet maintenance in all districts
- floodgate and stopbank maintenance in Raupō
- discretionary stopbank maintenance for the remaining districts.

We also provide flood protection through various drainage system stopbanks and floodgates, monitor rivers for tidal and stormwater levels during weather events and warn of potential flooding.

The Raupō Drainage Committee, a formal committee of this Council, is in place to perform delegated functions. All land drainage activities outside Raupō are administered by informal community committees and supported, where practicable, by the infrastructure team.

While landowners are responsible for maintaining privately owned stopbanks and NRC is responsible for catchment management, there is often confusion around the responsibilities for ownership, management and control. As per the Infrastructure Strategy, we will use the first three years of this LTP to:

- a. Consider if the existing drainage district boundaries are still fit-for-purpose or if consolidation would provide benefits beyond those currently available
- b. Establish a multi-agency approach for river and harbour management to harness broader funding options; determine responsibilities for ownership, management and control
- c. Assess asset condition for both private and public assets
- d. Formalise action plans for improvements and maintenance for future investment.

Contribution to community outcomes



	Affordable Living	Dependable Roadways	Healthy Environment	Prosperous Economy	Vibrant Communities
Flood protection of road and property access		Dark Blue	Light Blue	Blue	Dark Blue
Manage inundation of drainage schemes, particularly salt water		Light Blue	Green	Blue	Light Blue
Minimising/eliminating unwanted water containment		Light Blue	Green	Blue	Light Blue
Draining and protecting productive land for all forms of agriculture and horticulture activities		Light Blue	Green	Blue	Dark Blue
Stopbanks made available for recreational activities where safe to do so		Light Blue	Light Blue	Light Blue	Dark Blue

How is climate resilience being considered?

There is a need to keep climate resilience front of mind where sea level rise, increasing coastal hazards and increasing intensity of rainfall events and flooding could impact council flood protection and land drainage activities.

Increased understanding of asset condition, both public and private, will contribute to the plan for required maintenance and future improvements.

The assets are designed for the very long-term, and the resilience requirement will need to be balanced with the available investment funds. The May 2024 central government budget included funds to be allocated to a group of 42 projects known as stage 1 of *Before the Deluge*. Council benefits from this with funding confirmed for the continuation of the Dargaville to Te Kōpuru stopbank.



What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
GIS mapping of drainage districts			
Continue stopbank protection from Dargaville to Te Kōpuru when funds from Regional Infrastructure Fund are confirmed			
Complete design and consenting floodgate for K Canal			
Increase asset management practices including data, condition assessment and modelling			
Establish multi-agency group for river management to determine responsibilities for ownership, management and control			
Consider drainage district boundaries and realign where agreed			
Formalise and implement governance and action plans for maintenance and future improvements			
Continue investigations, modelling and feasibility activities			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
The number of flood events not contained by the drainage schemes up to a 1:5 year flood.	0		
Service requests for broken, blocked, or failing floodgates.	< 10 service requests per year	< 7 service requests per year	< 5 service request per year
Service requests for additional cleaning of drains i.e. missed by the monitoring and maintenance programmes.	< 5 service requests per year		
Biannual inspection of our drainage network to ensure it can contain a 1:5 year flood.	2 inspections per year		
Targeted maintenance of the stopbank system in the Raupō Drainage District to prevent tidal flows from inundating private property during high tide and/or when the river is in flood.	Minimum yearly inspections and targeted maintenance completed		

Changes in levels of service

There will be no changes to the level of service in the first three years. The activities to establish the formal maintenance and future improvements plans may result in future level of service changes.



Significant negative effects

Identified significant negative effect/issue	Mitigation
<p>Drainage capacity</p> <p>A lack of drainage networks or maintenance on the existing network could result in increased flooding of farming and cropping communities in low-lying land near rivers, streams and canals.</p>	<p>Inspections and assessment of network capacity and monitoring of service requests relating to capacity issues. Planning continual improvement.</p>
<p>Climate resilience</p> <p>The frequency and severity of storm events, including rainfall event intensity is projected to increase. Sea level rise will increase severity of coastal inundation and flooding.</p>	<p>Continue assessments, modelling and feasibility activities to establish priority areas of focus.</p>
<p>Level of service (LOS) versus feasibility</p> <p>The construction and maintenance costs of infrastructure upgrades to meet a set level of service is beyond the means of the community.</p>	<p>The planned engagement with various government and community agencies will set agreed service levels and responsibilities to ensure the most practicable way forward, without negatively impacting on public health and the environment or creating risk to persons or property.</p> <p>The future plans established will consider future growth and/or land use changes so the appropriate funding can be allocated.</p>
<p>Infrastructure not maintained to the correct standard</p> <p>Base infrastructure maintenance and renewals have been under resourced leaving capacity and resilience issues.</p>	<p>Increased asset management practices with surveys and condition assessment will improve asset data and provide clarity on ownership and responsibilities. A robust maintenance schedule will be an outcome of this work allowing more forward planning and reducing reactive work in future.</p> <p>Any risks to the public are elevated with urgency.</p>

Prospective Funding Impact Statement

Flood Protection and Land Drainage	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	161	194	146	191
Targeted rates	1,081	1,075	1,076	1,076
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	0	0	0	0
Internal charges and overheads recovered	0	0	0	0
Interest and dividends from investments	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	1,242	1,269	1,222	1,267
Application of operating funding				
Payments to staff and suppliers	811	937	886	874
Finance costs	18	3	17	39
Internal charges and overheads charged	193	246	218	214
Other operating funding applications	0	0	0	0
Total applications of operating funding	1,021	1,185	1,121	1,127
Surplus (deficit) of operating funding	220	84	101	140
Sources of capital funding				
Subsidies and grants for capital expenditure	0	3,900	3,898	0
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	129	100	497	370
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	129	4,000	4,395	370
Applications of capital funding				
Capital expenditure	0	0	0	0
Capital expenditure - to meet additional demand	0	0	0	0
Capital expenditure - to improve the level of service	0	4,000	4,400	400
Capital expenditure - to replace existing assets	213	175	275	335
Increase (decrease) in reserves	137	-92	-179	-225
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	350	4,083	4,496	510
Surplus (deficit) of capital funding	-220	-83	-101	-140
Funding Balance	0	0	0	0



Te Whakarato Wai | Water Supply

Purpose

A reliable and high-quality water supply to Kaipara district's reticulated areas is essential for communities and local economic development.

Public water supplies ensure communities receive water at the cost of production. Our water supply activities also protect and enhance our natural assets and open spaces.

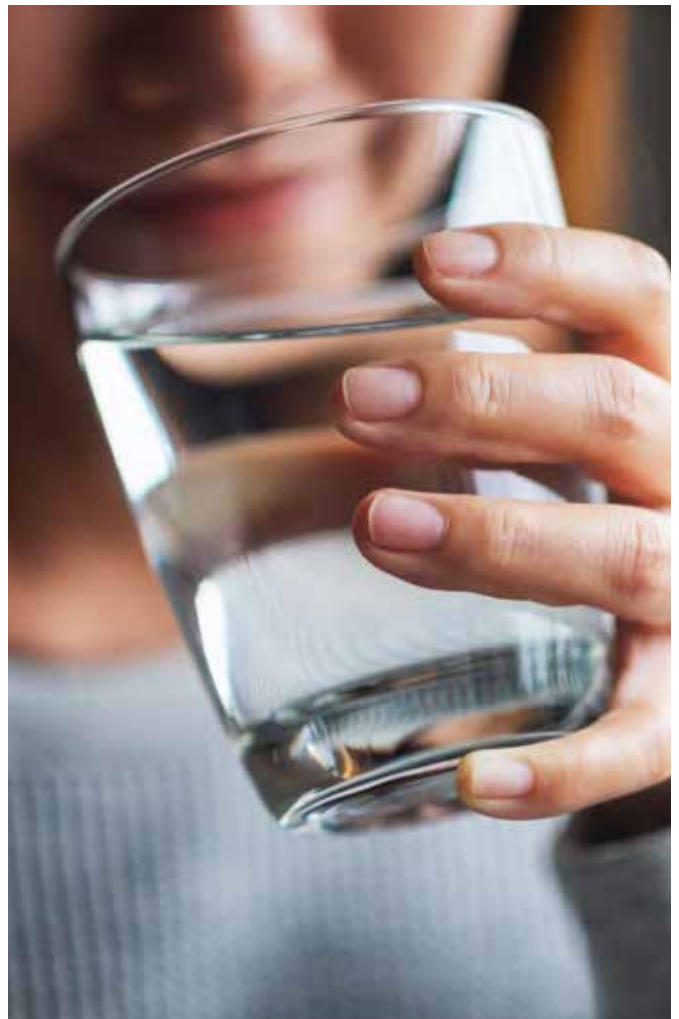
Legislation associated with this service

- Local Government Act 2002
- The Health (Drinking Water) Amendment Act 2007
- Resource Management Act 1991
- The Water Services Act 2021
- Water Services (Drinking Water Standards for New Zealand) Regulations 2022
- Drinking Water Quality Assurance Rules 2022
- Taumata Arowai – the Water Services Regulator Act 2020

Risks and issues

- Water supply security for Dargaville is challenging during dry years and results in water restrictions
- Supplying raw water to customers for farming and horticultural uses is a risk, and if incorrectly used as drinking water without appropriate treatment, it may result in public health issues
- Our treatment plants require safety and water quality upgrades as required

- The renewals programme is based on affordability and condition assessments. Our water supply assets are older schemes which are nearing the end of their effective lives and need renewal. Renewal costs will be high and must be done in a planned and affordable manner
- Asset condition knowledge (pipes) is mixed and we risk unforeseen asset failure, and
- Inadequate asset management information available to guide decision making.



What we do






We operate five community water supply schemes – Dargaville (including Baylys), Glinks Gully, Ruawai, Maungatūroto and Mangawhai (mostly supplying the Mangawhai Heads Holiday Park and the Wood Street commercial precinct) giving them a sustainable drinking water supply.

We own and maintain the whole water supply network for the five schemes. We source raw water and treat it to produce quality and quantities of drinking water to drinking water standards (potable); then distribute that treated water to the point of supply for customers while

meeting specific flow, pressure, and quality standards. This includes water for emergency firefighting services for Dargaville’s urban area.

We also undertake:

- customer services
- water billing
- asset management
- planning
- treatment plant operations and maintenance
- network operations and maintenance
- capital and refurbishment programme; and
- consent monitoring and compliance.

Contribution to community outcomes					
					
Providing clean water supply to our communities					
Consider water conservation and water security in future plans					

How is climate resilience being considered?

Environmental impacts are considered in the planning of all infrastructure activities. Tools used include hydraulic models that allow for scenario planning to plan and test solution design outcomes.

Increasing drought conditions and lower mean flow levels for surface water could pose risks to water supply activities. While demand for potable water will remain and increase, access to surface water is likely to change and alternative sources may need to be found.

Drinking water standards have increased, as has the associated monitoring, sampling and reporting to ensure environmental standards and impacts are known and understood.

In our planning activities, we continue to seek options for water storage, water conservation and ensure those plans reflect conservation of supply as well as adapting to changes in access and availability.



What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Consent renewals for Mangawhai and Lake Taharoa			
Dargaville water main renewals (Logan Street)			
Dargaville – finalise water security of supply options			
District-wide reticulation network renewals			
Network models – demand management and firefighting capability			
Leak detection assessments – raw and treated water lines			
District-wide backflow prevention – assessment and install as required			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
The extent to which Council's drinking water supply complies with Drinking Water Quality Assurance Rules (DWQAR) (bacteria compliance criteria) - Mandatory.	All schemes must be compliant	All schemes must be compliant	All schemes must be compliant
The extent to which Council's drinking water supply complies with Drinking Water Quality Assurance Rules (DWQAR) (protozoal compliance criteria) - Mandatory.	All schemes must be compliant	All schemes must be compliant	All schemes must be compliant
The percentage of real water loss from our networked reticulation system (average for total network of all schemes). ¹	≤28%	≤27%	≤27%
Median response time for attendance for urgent callouts; from the time the local authority receives notification to the time that service personnel reach the site.	≤2 hours	≤2 hours	≤2 hours
Median response time for resolution of urgent callouts; from the time the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	≤48 hours	≤48 hours	≤48 hours
Median response time for attendance for non-urgent callouts; from the time the local authority receives notification to the time that service personnel reach the site.	≤3 hours	≤3 hours	≤3 hours
Median response time for resolution of non-urgent callouts; from the time the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	≤3 days	≤3 days	≤3 days

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Total number of complaints about drinking water quality e.g., clarity, odour, taste, pressure or flow and continuity of supply. Expressed per 1,000 water connections.	≤39	≤38	≤38
Total number of complaints received by Council about Council's response to any of these issues. Expressed per 1,000 water connections.	≤39	≤38	≤38
Water take consents:	100% compliance with Northland Regional Council consents	100% compliance with Northland Regional Council consents	100% compliance with Northland Regional Council consents
The average consumption of drinking water per day per resident within Kaipara district. Average calculated by the billed metered consumption (m3) x 1,000 divided by the number of connections x 365 x 2.5 (occupancy rate).	Dargaville 275 Maungatūroto 340 Ruawai 130 Glinks Gully 52 Mangawhai* 230 *Mangawhai calculation to consider the campground	Dargaville 275 Maungatūroto 340 Ruawai 130 Glinks Gully 52 Mangawhai* 230 *Mangawhai calculation to consider the campground	Dargaville 275 Maungatūroto 340 Ruawai 130 Glinks Gully 52 Mangawhai* 230 *Mangawhai calculation to consider the campground
Major capital projects are completed within budget.	Achieved when completed at or below budget	Achieved when completed at or below budget	Achieved when completed at or below budget

¹Real water loss is calculated by subtracting the meter readings and 'other components' from the total water supplied to the networked reticulation system.

Changes in levels of service

There will be no changes to the level of service.



Significant negative effects

Identified significant negative effect/issue	Mitigation
<p>Drought</p> <p>People will not have enough water thus affecting both household and commercial premises. Those on nonreticulated supplies or who capture their own water will be affected by reduced availability of water. Water carts may not be able to supply.</p>	<p>Apply water restrictions to manage the demand enabling an equitable distribution of water.</p> <p>The long-term plan is to increase capacity through consent renewal, alternative water sources and storage solutions.</p>
<p>Drinking water</p> <p>Non-compliance can occur at the water treatment plant (WTP) or within the water network.</p>	<p>Asset management planning activities, including:</p> <ul style="list-style-type: none"> • asset development work • monitoring and testing • demand management initiatives, and • public education, including water conservation programmes. <p>Stringent monitoring and testing regimes are in place to control and supply the community with compliant drinking water.</p>
<p>Water system</p> <p>Water treatment system failure could affect dialysis patients.</p>	<p>Our contractors have a list of dialysis patients and notify them immediately of any outages, supplying water if needed.</p> <ul style="list-style-type: none"> • Asset management planning activities, including: • asset development work • monitoring and testing • demand management initiatives, and • public education, including water conservation programmes.
<p>Pipes</p> <p>Breaks in the lines are unpredictable and difficult to detect in wet weather. However, any rapid reservoir depletion is a trigger for network investigation.</p>	<p>We mitigate potential negative effects through a mix of asset management planning activities, including:</p> <ul style="list-style-type: none"> • asset development work • monitoring and testing for leak detection • demand management initiatives, and • public education, including water conservation programmes.

Prospective Funding Impact Statement

Water Supply	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	0	0	0	0
Targeted rates	4,619	4,204	4,503	4,695
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	567	507	507	507
Internal charges and overheads recovered	0	0	0	0
Interest and dividends from investments	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	5,186	4,711	5,010	5,202
Application of operating funding				
Payments to staff and suppliers	1,989	1,949	2,089	2,091
Finance costs	149	155	139	170
Internal charges and overheads charged	1,270	896	918	884
Other operating funding applications	0	0	0	0
Total applications of operating funding	3,409	3,001	3,146	3,145
Surplus (deficit) of operating funding	1,777	1,710	1,863	2,057
Sources of capital funding				
Subsidies and grants for capital expenditure	0	1,300	0	0
Development and financial contributions	57	57	57	57
Increase (decrease) in debt	852	-42	445	758
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	909	1,315	502	815
Applications of capital funding				
Capital expenditure	0	0	0	0
Capital expenditure - to meet additional demand	0	150	150	150
Capital expenditure - to improve the level of service	1,452	950	750	1,100
Capital expenditure - to replace existing assets	1,333	1,300	1,500	1,600
Increase (decrease) in reserves	-99	624	-34	22
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	2,686	3,024	2,366	2,872
Surplus (deficit) of capital funding	-1,777	-1,710	-1,864	-2,057
Funding Balance	0	0	0	0



Te Waiāwhā | Stormwater

Purpose

Stormwater drainage in some cases protects our communities, infrastructure, and public places from flooding by discharging stormwater and collecting contaminants to minimise adverse effects from rain, runoff, and high tides. Stormwater drainage on state highways is managed by NZ Transport Agency (NZTA).

Legislation associated with this service

- Local Government Act 2002
- Resource Management Act 1991
- Civil Defence and Emergency Management Act 2002
- Land Drainage Act 1908
- New Zealand Coastal Policy Statement
- Regional Plan for Northland
- Regional Water and Soil Plan for Northland
- Regional Coastal Plan for Northland
- The Water Services Act 2021 and associated Regulations, and
- Taumata Arowai – the Water Services Regulator Act 2020

Risks and issues

Do not meet level of service (LOS) expectations due to lack of funding -

Inadequate level of funding may result in a failure to deliver the agreed LOS and have potential adverse effects on the community, which may lead to environmental and public health damage, as well as significant legal and financial consequences.

Legislative noncompliance - Failure to comply with relevant legislative obligations/breach of legislation, caused by lack of awareness

(changes in legislation not identified) lack of funding or lack of resources, resulting in unlawful action, environmental damage exposure to litigation risk, regulatory and/or government sanctions and reputational damage.

Failure to deliver on projects and programmes

- Non-delivery on projects and/or programmes due to inadequate project or programme management, lack of resources/project planning or systems/ownership; change of leadership, cost escalation or unrealistic expectations, resulting in deferring of projects, possible community dissatisfaction, reduction in service levels and damage to council image and credibility. Loss of external funding may also occur if timeframes set by the fund are not met, leaving increased costs to be borne by the ratepayer.

Inadequate contract management (network maintenance and operations) - Inadequate contract management, caused by inadequate documentation/selection or availability of contractor/management of contractor, resulting in poor contractor performance and outputs, interruption to services or reduction to service levels, health and environmental incidents, failure to meet legislative requirements, additional costs, and reputational damage.

Inadequate asset management - Inadequate asset management, caused by lack of asset management knowledge, practice and training, lack of staff knowledge and training, lack of resources, inadequate communication of issues and strategic planning, resulting in reduction in service levels, failure to meet LTP commitments, inability to cater for growth, financial consequences and reputational damage.






From Infrastructure Risk Register

What we do

We manage five community stormwater drainage schemes – Dargaville, Baylys, Te Kōpuru, Kaiwaka and Mangawhai. The level of service for the schemes is to protect habitable floors from flooding by removing and discharging stormwater. The system collects contaminants in a way that protects our environment and public health; and responds promptly and reasonably to threats

of flooding on habitable floors. We maintain the performance of the stormwater drainage systems to the expectations of the community.

Stormwater drainage systems in Whakapirau, Glinks Gully, Kelly's Bay, Pahi, Tinopai, Papanoa, Maungatūroto and Matakoho are mostly incorporated into our roads network. There are several open drain systems that exist throughout the district.

Contribution to community outcomes					
					
Catchment Management Plans to establish infrastructure and growth needs					
Stormwater capture and discharge is managed in accordance with modelling outputs and Engineering Standards					
Where practical, contaminants are collected and/or treated					

How is climate resilience being considered?

Environmental impacts are considered in the planning of all infrastructure activities. Tools used include the following:

- Hydraulic models allow for scenario planning to test design outcomes
- Integrated catchment management plans will define targets for overall infrastructure and growth needs
- NRC's environment data hub and river flood maps give current and historical trend data and information, and
- Inputs into adaptation planning.

We consider increased flooding, coastal inundation, erosion, and increased severity of storms and intensity of rainfall events, including increased intensity in short-duration rainfall events.

Through various weather events, a lot of our stormwater assets were exposed and at risk.

They also highlighted where the networks were lacking. The data, service requests and photographs have been stored to aid in future planning and input into scenario planning where network models are available.

Stormwater assets play a vital role in enabling the built environment. We will continue to improve our understanding of risk by analysing regional hydrodynamic modelling and expanding our flow modelling and analysis where possible.



What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Implement network improvements as per Baylys Beach Catchment Management Plan			
Discharge consent for Dargaville			
Small growth projects in Kaiwaka and Mangawhai			
Network improvements in Dargaville and Mangawhai			
Districtwide network renewals including reticulation, network and attenuation systems			
Mangawhai upgrade for Wood Street and surrounds			
Catchment Management Plans for Dargaville and Mangawhai			
Complete storm related remediation activities			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Network system adequacy - For each flooding event, using a maximum of 1:50 year (50-year ARI, Annual Exceedance Probability 2%), the number of consented habitable floors affected (expressed per 1,000 properties connected to the district stormwater system).	<10	<10	<10
Response time - The median response time in an urgent flooding event (defined as an event is where a habitable floor is reasonably at risk of being affected Priority 1 (P1), measured from the time that the Council (or subcontractor) receives notification to the time that service personnel reach the site.	<2 hours for urgent events	<2 hours for urgent events	<2 hours for urgent events
Discharge compliance - Abatement notices, infringement notices, enforcement orders, convictions.	0	0	0
Customer satisfaction - The number of Customer Service Requests (CSR) received regarding single network issues (however reasonably defined) per year/1,000 properties. This includes all CSR that relate to stormwater infrastructure whether directed to the contractor or individual council staff member.	<18	<18	<18
Positive environmental outcomes - Water sensitive design, green infrastructure, low carbon design and construction, resilient network.	As defined in the Stormwater CMP or Engineering Standards	As defined in the Stormwater CMP or Engineering Standards	As defined in the Stormwater CMP or Engineering Standards

Changes in levels of service

There will be no changes to the level of service.

Significant negative effects

Identified significant negative effect/issue	Mitigation
<p>Level of service (LOS) versus feasibility The construction and maintenance costs of infrastructure upgrades to meet LOS is beyond the means of the community.</p>	<p>In conjunction with community consultation, use Catchment Management Plans and technical assessment to determine the most practicable way forward, without negatively impacting on public health and the environment or creating risk to persons or property.</p> <p>Maintenance schedules are maintained with latest condition assessment and priority information.</p>
<p>Contamination of urban watercourses Urban stormwater runoff has the potential to adversely impact the receiving environment stakeholders and users.</p>	<p>The engineering standard provides minimum standards for stormwater infrastructure. Updates include best practice for water sensitive design and treatment. Continue to improve understanding of coastal/estuarine outfalls and the effects on the environment and incorporate best practice into catchment management plans.</p>
<p>Contamination of rural watercourses Rural stormwater runoff is likely to have a different contaminant profile than that from the urban areas. Depending on land use rural runoff potentially has more elevated levels of nitrogen and phosphates than urban stormwater, due to fertiliser usage and animal husbandry.</p>	<p>The engineering standard provides general guidance for the management of rural stormwater runoff. The section primarily relates to quantity control of runoff, although there is a recommendation that appropriate water quality treatment options be considered in conjunction with attenuation. The Engineering Standards updates reflect best practice in water sensitive design and treatment.</p>
<p>Network resilience Increased frequency and intensity of rainfall events along with sea level rise will challenge the resilience and capacity of the network.</p>	<p>Increased focus on water sensitive design and green infrastructure will play a big part in these solutions. Focus on flood protection devices in low-lying areas of Dargaville and Mangawhai is critical.</p>
<p>Flooding direct impact Urban catchments create a greater amount of impermeable coverage (such as roads, roofs, and paved areas) than would be seen in the natural environment. Runoff is generated quicker from paved areas resulting in changes to overland flow paths and localised flooding, which in turn can damage property and increase the risk to life.</p>	<p>The Engineering Standards allow for protection of the receiving environment from potential erosion and flooding. The attenuation of runoff allows for flooding to be controlled locally, within the specific device.</p> <p>Online tools, maps and models are being developed to enable better planning around problem areas such as overland flow paths</p>
<p>Stormwater infiltration Studies of the stormwater network in Dargaville and Mangawhai have found stormwater leaking into the wastewater system.</p>	<p>Ageing infrastructure, particularly in Dargaville, is due to long-term underinvestment. Continue to use outcomes of condition investigations to identify priority renewals and replacements.</p>
<p>Future growth The spatial plans have identified the likely growth areas in Kaipara. Fast growth without good infrastructure planning can in some cases cause a deficit in funding and LOS provision.</p>	<p>Stormwater requirements for all developments will be identified through the consenting process with required funding to be determined also at this time.</p>

Public safety

Public safety is at the forefront of network operations some assets however have an inherent risk.

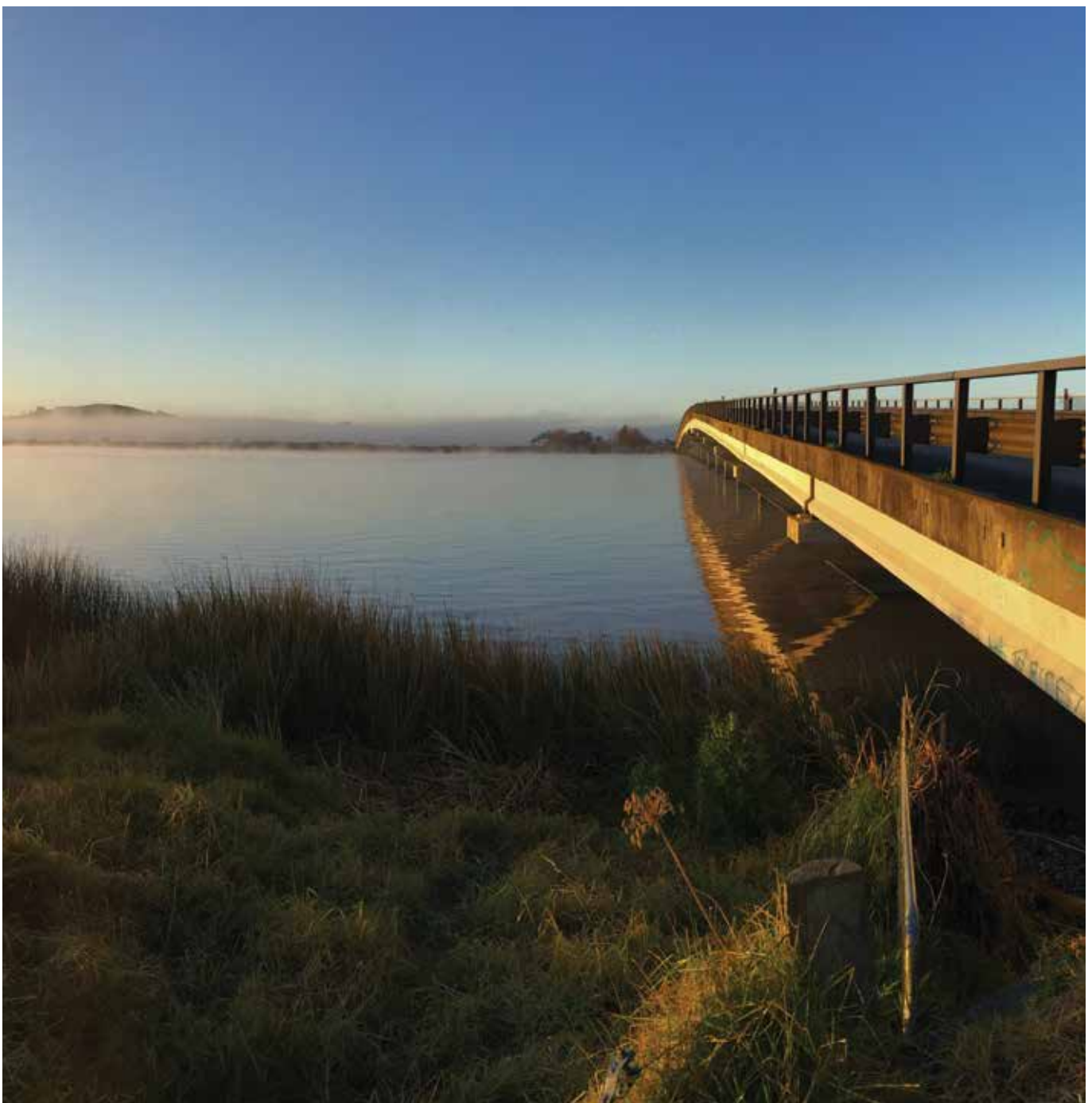
All risks to the public are elevated with urgency to the maintenance contractor and continual improvement is applied to the built environment.

Generally Council policy is to not pipe open drains (and not allow private piping of open drains) unless there is strong evidence of a positive safety gain.

Asset data

Asset management system data and use requires improvement.

Asset data management is a process of continual improvement and there are multiple improvement projects underway and planned. The asset data prepared under the auspices of three-water reform will be used to update the data in AssetFinda. This can then be used to support maintenance schedules, renewals and replacement programmes.



Prospective Funding Impact Statement

Stormwater	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	488	431	504	604
Targeted rates	2,241	1,988	2,141	2,285
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	0	0	0	0
Internal charges and overheads recovered	0	0	0	0
Interest and dividends from investments	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	2,729	2,419	2,645	2,889
Application of operating funding				
Payments to staff and suppliers	819	784	858	858
Finance costs	252	185	228	286
Internal charges and overheads charged	565	360	377	363
Other operating funding applications	0	0	0	0
Total applications of operating funding	1,637	1,330	1,464	1,507
Surplus (deficit) of operating funding	1,092	1,089	1,181	1,382
Sources of capital funding				
Subsidies and grants for capital expenditure	0	401	0	0
Development and financial contributions	144	144	144	144
Increase (decrease) in debt	692	996	1,953	341
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	836	1,541	2,097	485
Applications of capital funding				
Capital expenditure	0	0	0	0
Capital expenditure - to meet additional demand	34	300	1,500	1,500
Capital expenditure - to improve the level of service	1,195	1,681	2,550	1,050
Capital expenditure - to replace existing assets	1,062	100	0	0
Increase (decrease) in reserves	-362	549	-771	-682
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	1,929	2,630	3,279	1,868
Surplus (deficit) of capital funding	-1,092	-1,089	-1,182	-1,383
Funding Balance	0	0	0	0



Te Waipara | Wastewater

Purpose

Protection of the public and environmental health, through treatment of wastewater in selected areas.

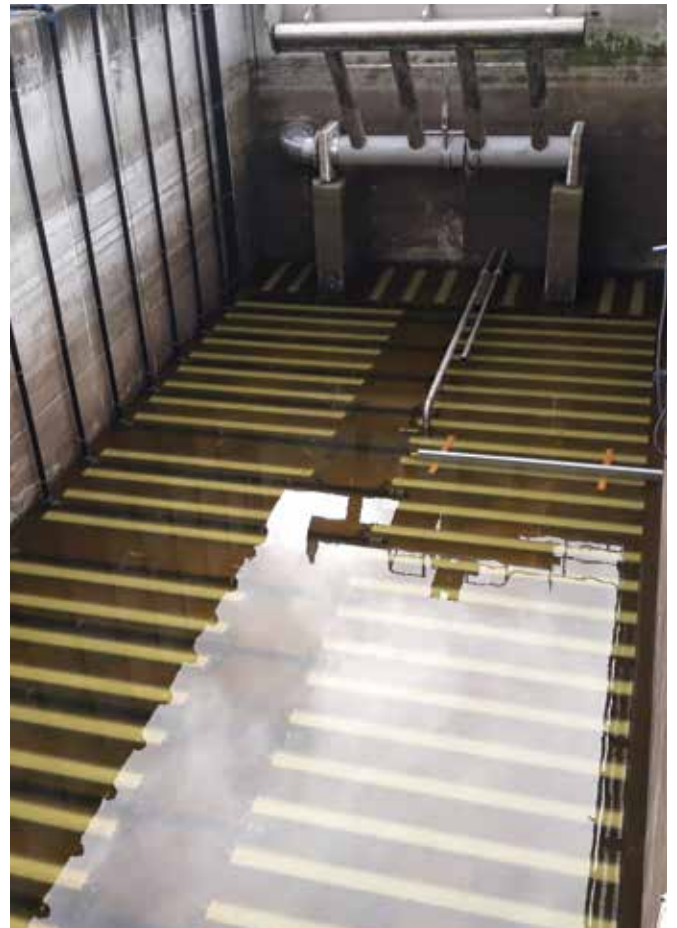
Legislation associated with this service

- Local Government Act 2002
- The Health (Drinking Water) Amendment Act 2007
- Drinking-water Standards for New Zealand 2005 and 2018
- Resource Management Act 1991
- The Water Services Act 2021 and associated regulations
- Taumata Arowai – the Water Services Regulator Act 2020

Risks and issues

- Failure of a scheme due to the age of the assets, and the inaccessibility for inspections (pipes are underground so can be difficult to find and inspect adequately)
- New wastewater treatment plants will be required to cater for growth and meet current level of service
- Affordability, the cost to repair and provide service with ageing pipes coupled with small communities served by a scheme can push the expenses (and rates) out of reach for communities
- Higher environmental standards for discharge consents (treated wastewater released into harbours or rivers), will require communities to front the costs of upgrading treatment plants and reticulation to meet these standards

- Capacity capability needs to be in place ahead of expected development and growth in the serviced communities. This could be hindered by available funding and resource capacity if not planned appropriately, including specific capacity modelling for each plant
- Our Infrastructure Strategy assumes a continuation and expansion of land-based disposal options through increased efficiency and alternative disposal options, and
- Ongoing asset management condition and performance assessments required to prioritise maintenance and renewals.



What we do

We collect, treat, and dispose of wastewater through sustainable and cost-effective methods that consider environmental impacts and sensitivities in the serviced area. We own and operate wastewater schemes for Glinks Gully, Te Kōpuru, Dargaville, Maungatūroto, Kaiwaka and Mangawhai. We undertake asset management, planning, operation and maintenance of the wastewater schemes, capital and refurbishment programmes and consent monitoring and compliance, along with responsibility of professional and physical works undertaken on the network.



Contribution to community outcomes



	Affordable Living	Dependable Roads	Healthy Environment	Prosperous Economy	Vibrant Communities
Manage our wastewater to minimise negative effects on the environment					
Manage growth and maintain current levels of service					
Manage our service to ensure communities and business are supported					

How is climate resilience being considered?

Environmental impacts are considered in the planning of all infrastructure activities. Tools used include hydraulic models that allow for scenario planning to plan and test solution design outcomes.

If average temperatures increase and rainfall patterns change, there may be increased pressure on treatment plants and on the wastewater network. Storm surges and increasing risk from coastal hazards may also impact Council's low-lying assets in the wastewater network. If these changes occur they may increase the risk of flooding and overflow due to increased inflow and infiltration. The impacts of recent events underpin the content of this LTP as we complete the recovery activities.

Discharge options and allowances are likely to change, and we will need to be adaptive and strategic to meet expected levels of service.

We have a responsibility to manage all these risks and protect the natural environment and our communities. We will continue to explore opportunities for innovation in our wastewater activities, including seeking out ways to manage inflows and infiltration during heavy rainfall.



What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Dargaville treatment plant and pumpstation upgrades			
Extend discharge field for Glinks Gully			
Mangawhai treatment plant and pumpstation capacity upgrades			
Mangawhai wastewater treated effluent disposal			
Mangawhai reticulation extensions upgrade			
Discharge consent renewal Maungatūroto railway village			
District-wide reticulation renewals			
Network models - wet weather overflow, demand management and environmental impact assessments			
Investigate the Paparoa wastewater issues raised in the submissions, engage with the effected property owners to assess the possibility of a wastewater solution, and report back to Council in September 2024.			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
The number of dry weather wastewater overflows from Council's wastewater systems, expressed per 1,000 wastewater connections to that wastewater system. The resource consent provides for severe weather events and power failure exceptions.	<1	<1	<1
Where Council attends to wastewater overflows resulting from a blockage or other fault in the territorial authority's wastewater system, the following median response times apply: Attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site. (Department of Internal Affairs measure)	≤2 hours	≤2 hours	≤2 hours
Where Council attends to wastewater overflows resulting from a blockage or other fault in the territorial authority's wastewater system, the following median response times apply: Resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault.	≤48 hours	≤48 hours	≤48 hours
The total number of complaints received by Council about wastewater odour. Expressed per 1,000 wastewater connections.	≤10	≤10	≤10

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
The total number of complaints received by Council about wastewater system faults e.g. blockages, breaks. Expressed per 1,000 wastewater connections.	≤25	≤24	≤23
The total number of complaints received by Council about Council's response to issues with its wastewater system. Expressed per 1,000 wastewater connections.	≤46	≤46	≤44
The number of abatement notices, infringement notices, enforcement orders and convictions received by Council in relation to its resource consents for discharge from its wastewater systems.	0	0	0
Major capital projects are completed within budget.	Achieved	Achieved	Achieved

Changes in levels of service

There will be no changes to the level of service.



Significant negative effects

Identified significant negative effect/issue	Mitigation
<p>Environmental health</p> <p>In case of failure or significant breakage, there could be contamination of public waterways which may have large environmental or personal health issues.</p>	<p>Remote monitoring and alarms are in place for operators to react quickly to contain any spillages.</p> <p>For pump stations - use sucker trucks.</p> <p>For pipe breakages - quick response and containment of spillage before it gets to waterways.</p>
<p>Renewals</p> <p>The rising cost of ongoing maintenance or pipe renewal may become economically unrealistic.</p>	<p>Use condition data to prioritise, apply competitive process per procurement guidelines, and group work activities by type or geography for efficiency.</p>
<p>Wastewater plants</p> <p>Failure of a wastewater treatment plant (WWTP) in meeting the resource consent may result in Northland Regional Council (NRC) issuing an infringement notice.</p>	<p>Ongoing close monitoring of performance and acting quickly to rectify.</p> <p>Continue to increase alarm points monitored by Supervisory Control and Data Acquisition (SCADA).</p> <p>Manage capacity through continued reduction of stormwater into the network.</p>
<p>Population growth</p> <p>Rapid growth requires infrastructure planning to remain ahead of this growth and maintain levels of service.</p>	<p>Growth projections are factored into current modelling that informs upgrades of reticulated wastewater network, wastewater treatment plant and disposal systems to increase capacity. Growth and its impacts on modelling are reviewed regularly.</p>

Prospective Funding Impact Statement

Wastewater	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	1,031	613	479	495
Targeted rates	7,262	7,892	7,933	8,073
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	128	128	128	128
Internal charges and overheads recovered	0	0	0	0
Interest and dividends from investments	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	8,421	8,633	8,540	8,696
Application of operating funding				
Payments to staff and suppliers	2,821	2,862	2,983	2,995
Finance costs	1,966	2,258	1,852	1,820
Internal charges and overheads charged	1,917	1,316	1,311	1,266
Other operating funding applications	0	0	0	0
Total applications of operating funding	6,704	6,436	6,146	6,082
Surplus (deficit) of operating funding	1,717	2,196	2,394	2,615
Sources of capital funding				
Subsidies and grants for capital expenditure	0	1,049	0	0
Development and financial contributions	2,168	2,168	2,168	2,168
Increase (decrease) in debt	-255	-609	-577	-691
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	1,913	2,607	1,590	1,476
Applications of capital funding				
Capital expenditure	0	0	0	0
Capital expenditure - to meet additional demand	27	2,050	4,050	5,700
Capital expenditure - to improve the level of service	516	1,249	242	140
Capital expenditure - to replace existing assets	2,428	745	1,245	1,245
Increase (decrease) in reserves	659	759	-1,552	-2,994
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	3,630	4,803	3,985	4,091
Surplus (deficit) of capital funding	-1,717	-2,196	-2,395	-2,614
Funding Balance	0	0	0	0



Te Para Totoka | Solid Waste

Purpose

Council provides an affordable, hygienic refuse and recycling collection and disposal that is environmentally and economically sustainable, meets our statutory requirements and meets the needs of our communities.

Looking ahead

Given the three year focus of this LTP, services will, for the most part, remain the same i.e. user pays for all recycling and rubbish services other than public rubbish bin servicing, closed landfill management and illegal rubbish management which is currently funded from general rates.

Kaipara District continues to reduce its waste disposal to landfill by approximately one third through increased diversion to re-use. In the 2021/2022 year a total of 7,088 tonnes of rubbish was received at the two transfer stations and through kerbside collection. Of this, 2,573 tonnes was recycled giving a landfill diversion rate of 36%.

Kaipara District's waste activity over the next 4–10 years will be very much influenced by the recent Ministry for the Environment's Te rautaki para | Waste strategy 2023 (NZ Waste strategy or NZWS) (which sets out numerous targets that Council will be required to work towards and achieve, as well as mandating some collection activities. The targets focus on the three most important changes we need to make:

1. Waste generation: reduce the amount of material entering the waste management system by 10% per person.
2. Waste disposal: reduce the amount of material that needs final disposal, by 30% per person.
3. Waste emissions: reduce the biogenic methane emissions from waste, by at least 30%.

The below 'what we will deliver' section is planned around implementing changes that will be required to meet national targets as they have been set in the NZ Waste strategy. The change plan is included in the KDC Waste Management and Minimisation Plan 2024 (WMMP) adopted in November 2023. Please note that given the recovery focus of this three year LTP, enhancements to solid waste activities will begin in the next LTP period.

Key dates for the NZ Waste strategy are:

- 2023 Regulatory tools developed – this will focus on councils and private sector reporting to the Ministry for the Environment.
- 2024 All councils accept standard set of materials; it is yet to be determined how councils will collect these materials, ie self-haul, rate-funded bins or user pays bag system.
- 2026 All urban areas >1000 residents have a council-run recycling collection.
- 2026 National target of 30% of household kerbside waste diverted from landfill.
- 2028 National target of 40% of household kerbside waste diverted from landfill.
- 2030 All urban areas >1000 residents must have a food scraps (or food and garden waste collection in place).

2030 National target of 50% of household kerbside waste diverted from landfill.

The current waste contracts also come up for renewal in 2026.

Legislation associated with this service

- Climate Change Response Act 2002
- Local Government Act 2002
- Hazardous Substances and New Organisms Act 1996
- Health Act 1956
- Litter Act 1979
- National Adaptation Plan (August 2022)
- Te rautaki para | Waste strategy 2023 KDC Waste Minimisation and Management Plan 2024 (adopted November 2023)
- Waste Minimisation Act 2008
- Resource Management Act 1991

Risks and issues

- Operational solid waste facilities are not fit for purpose
- Operational solid waste facilities situated in urbanised areas
- Loss of the Hakaru Transfer Station if buyback negotiations fail
- Environmental contamination occurs through events beyond the control of Council
- Operator fails to meet contractual obligations
- Central government legislation continues to drive up disposal costs – this relates to waste minimisation levies and carbon tax credits
- Illegal dumping of rubbish – due to decrease in service level or costs of service (e.g., missed collections, costs of disposal, distance to travel)
- Public and contractor health – contractors and members of the public are exposed to health risks
- Public and contractor safety – accidents causing injury and damage to Kaipara residents, visitors, or property
- Closed landfills – Illegal substances deposited without Council knowledge
- Leachate contamination to groundwater
- Adjacent landowner issues

- Not meeting resource consent conditions
- Unknown historic illegal landfills on council land
- Impact of climate change – inland closed landfills risk of erosion and slips
- Unknown emissions from closed landfills – working on emission tools
- Loss of waste disposal levy funding if Council chooses not to implement the changes required under the NZ Waste strategy. This is a significant amount that currently funds education in the district
- Loss of waste disposal levy funding if the pre-determined targets of 30, 40 and 50% are not met. To some degree this is outside of our control as compliance of this target is measured using private supplier data as well as data from councils. This could be mitigated by the introduction of targeted or general rate funded recycling collections, and
- General maintenance, operation and collection contract management are unsatisfactory resulting in unnecessary or excessive costs and insufficient output or quality.

What we do – refuse

Provide kerbside collection services in key urban areas with collections points across the rural areas of the district.

We focus on delivering a seamless, affordable, and hygienic rubbish collection service balanced against environmental goals of waste minimisation and reducing waste to landfill as described in our WMMP 2024.

We provide two transfer stations for general waste and recycling disposal. Contractors look after weekly kerbside general refuse and recycling is undertaken in all urban areas and some rural areas of the Kaipara District.

Public rubbish bins are provided throughout the Kaipara District.

We manage leachate pollution from historic landfills to protect environmental quality; and closed landfill activities that comply with the legislation.






We also clear illegally dumped rubbish and remove abandoned vehicles.

What we do – recycling and waste minimisation

- Provide kerbside collection services in key urban areas.
- A recycling drop-off service is offered at both transfer stations
- Provision of education services through a sub-contractor.
- Monitor markets for opportunities to divert additional products from landfill.



Contribution to community outcomes

					
Ensure infrastructure keeps pace with growth, utilising economies of scale					
Support the minimisation of waste and its impact on the environment					
Infrastructure prepared for extraordinary climate events					
Promote a clean environment across the district					
Enabling private individuals to take ownership of their carbon footprint					
Provision of education services					

How is climate resilience being considered?

Kerbside collections, public rubbish bin servicing, disposal to landfill, and ongoing maintenance of closed landfills are the main contributors to our solid waste carbon footprint.

We are working to reduce the amount of solid waste that goes to landfill, which will in turn see a reduction in large collection trucks on the road. This will be achieved through alignment with the NZ Waste Strategy which has a focus on circular economy and reducing waste to landfill. Included in the strategy is a mandate that councils with more than 1,000 residents in urban areas are to

provide food waste collection services. Once this is introduced, we can expect another 15–20% (estimation only) diversion of waste from kerbside collections as food waste currently makes up 38% of kerbside refuse. We will support groups and businesses towards waste reduction and circular economy practices.

Work has been completed to identify and map climate related risks to our coastal closed landfills with any required remedial actions documented. Works will be undertaken throughout the period of this LTP to mitigate risks that have been identified.

What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Solar power compactor bins – investigations and trials			
Develop a business case to explore options for eastern Kaipara transfer station (current LTP excludes land purchase)			
Make good Hakaru Transfer Station site if required			
Extension of, or award new contracts for waste management services (effective 1 July 2026). Award process and notifications completed 12 months earlier than start date, allows lead-in time for new services			
Upgrade or explore relocation of Dargaville Transfer Station – include weigh bridge and actions to make less intrusive to the direct neighbours			
Provision of education including change in behaviours			
Closed landfill remediation work as identified in assessments			
Develop public rubbish bin policy and implement			
Dargaville closed landfill wetland renewal if required			
Glinks Gully closed landfill cap renewal if required			

NOTE: The new items set out in table 4, page 17 in the WMMP, proposed to be implemented during 2024–2034, are now assessed in year 2 of the Long Term Plan 2027–2037.

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Percentage of residents who are very satisfied or satisfied with waste management.	>50%	>55%	>60%
Percentage of KDC controlled refuse and recycling diverted from landfill per year from kerbside collections.	>30%	>30%	>35%
Overall percentage of all refuse and recycling diverted from landfill per year – transfer stations.	>30%	>30%	>30%
Closed landfill activities meet legislative compliance. No resource consent abatement notices, infringement notices, enforcement orders or convictions.	Nil	Nil	Nil

Changes in levels of service

There will be no changes to the level of service.

Significant negative effects

Identified significant negative effect/issue	Mitigation
Solid Waste Activity	
<p>Kerbside collections</p> <p>Loose kerbside recycling materials and broken solid waste bags may become windblown litter and odorous if not collected promptly.</p>	<p>This is managed through contract specification with regards to kerbside collection and also bylaws around when refuse and recycling should be placed out for collection.</p>
<p>Transfer station and recycling facilities</p> <p>Excessive recyclable and general refuse materials may become windblown litter.</p>	<p>This is managed through contract specification and regular inspections by council staff to ensure sites are tidy. Additional storage and fencing will be considered if this becomes an issue.</p>
<p>Closed landfills</p> <p>Closed landfills can be targets for illegal dumping (fly tipping) which can become odorous and untidy. Also potential for odour issues from landfill gases escaping into the atmosphere.</p>	<p>Closed landfills are inspected quarterly for fly tipping and gas odours.</p>
<p>Public rubbish bins</p> <p>Capacity problems can cause bins to become overfull (in holiday seasons) and overflowing litter is blown around the area.</p>	<p>Council regularly reviews bin capacity and suitability with contractors. This is largely managed by contractors, and additional collections are completed over the seasonal periods where required.</p>
Discharges of pollutants to water and land (environmental effects)	
<p>Transfer stations</p> <p>There is a possibility of onsite stormwater contamination if materials are not managed well.</p>	<p>This is managed via separation of leachate and stormwater management systems and regular inspections of the separate systems.</p>
<p>Closed landfills</p> <p>If closed landfills are not capped off and vegetated correctly, they may release additional solid waste or leachate to the environment.</p>	<p>Closed landfills are consented by Northland Regional Council with strict monitoring conditions on leachate discharge.</p>
Discharge or migration of landfill gas (environmental and economic effects)	
<p>Closed landfills</p> <p>Potentially explosive/flammable landfill gases may have a noxious odour and could damage soil health and vegetation. There are also concerns around the emissions of greenhouse gases.</p>	<p>Council monitors closed landfills as per resource consent conditions which includes monitoring for evidence of landfill gas; Northland Regional Council also monitor.</p>
Disruption of service (social and economic effects)	
<p>Kerbside and rubbish bin collections:</p> <p>Disruption to kerbside solid waste services can cause a public health effect if waste is not collected in a timely manner.</p>	<p>This is managed by the contractor – Council can utilise a subcontractor if refuse contractor does not meet contract conditions.</p>
<p>Transfer stations</p> <p>Failure to open these sites can prevent businesses operating and create public health risks with the storage of waste on properties.</p>	<p>Waste can be stored at residences or business for short periods of time. In the event of a long-term closure waste, both kerbside and general waste can be transported directly to Puwera Landfill south of Whangārei.</p>

Identified significant negative effect/issue	Mitigation
Unaffordable or uneconomic cost of services (social and economic effects)	
<p>Recycling</p> <p>The loss of viable markets for recovered materials can have a negative effect on the economic viability of recycling.</p>	<p>This is managed by Council contractors. Council provides drop off locations for recycling through the two transfer stations and a recycling kerbside collection in the main urban areas, the contractor is responsible for all marketing. This is a user pays service with no ratepayer funding.</p>
<p>Self-haul waste</p> <p>Disposal costs are governed by conditions outside of council control. Gate and other disposal charges are influenced by these.</p>	<p>All refuse disposal is user pays and managed by the refuse contractors, any rise in costs by contractor above CPI have to be justified and approved by Council.</p>
<p>Kerbside collection</p> <p>This is also influenced by conditions outside of Council control.</p>	<p>As for above disposal is user pays and managed by refuse contractors.</p>
<p>Transfer stations</p> <p>Gate charges are directly influenced by the cost of disposal at landfill.</p>	<p>Transfer station disposal costs are user pays, and any increases in gate charges need to be approved by Council.</p> <p>Transfer station disposal activities are user pays basis, Council provides a small budget for property and asset maintenance.</p>
<p>Public rubbish bin collections</p> <p>Issues caused by illegal dumping of household rubbish and capacity issues over seasonal periods</p>	<p>This is managed by council contractors and a free service to the public. Capacity is increased over seasonal periods and bins monitored.</p>
<p>Closed landfills</p> <p>Central government legislation governs how we manage closed landfills, any changes could result in additional cost.</p>	<p>Any changes will be managed and prioritised. Regular inspections are completed to ensure closed landfills are up to the current standards.</p>
Illegal dumping: (environmental, economic and social effects)	
<p>Any reports of dumping are dealt with promptly and if offenders identified they are prosecuted.</p>	<p>When dumping is reported Council manages the clean up as soon as practicably possible, and offenders are prosecuted where evidence is found.</p>
Climate resilience	
<p>Closed landfills</p> <p>There are numerous closed landfills within the Kaipara District that are potentially exposed to impacts of changing weather patterns, specifically those on the edge of waterways.</p>	<p>Council has had risk assessments completed and the specific risks and remediation requirements with each site identified – projects have been included in the LTP.</p>

Prospective Funding Impact Statement

Solid Waste	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	1,407	1,517	1,315	1,413
Targeted rates	20			
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	208	321	321	321
Internal charges and overheads recovered	0	0	0	0
Interest and dividends from investments	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	1,635	1,838	1,636	1,734
Application of operating funding				
Payments to staff and suppliers	1,086	1,400	1,240	1,253
Finance costs	19	22	37	107
Internal charges and overheads charged	230	394	331	311
Other operating funding applications	0	0	0	0
Total applications of operating funding	1,336	1,816	1,608	1,671
Surplus (deficit) of operating funding	299	22	27	63
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	61	79	674	2,139
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	61	79	674	2,139
Applications of capital funding				
Capital expenditure	0	0	0	0
Capital expenditure - to meet additional demand	0	0	0	0
Capital expenditure - to improve the level of service	108	100	700	2,200
Capital expenditure - to replace existing assets	0	300	300	900
Increase (decrease) in reserves	252	-299	-299	-899
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	360	101	701	2,201
Surplus (deficit) of capital funding	-299	-22	-27	-62
Funding Balance	0	0	0	0





Ngā Wāhi Wātea me Ngā Taiwhanga | Open Spaces and Facilities

Purpose

This activity is all about providing the spaces and facilities that enable people to connect and be a community, contributing to our social well-being, culture, and local pride. This includes:

- Libraries that play an essential role in local communities by providing access to information and resources, supporting literacy and education, promoting lifelong learning, and serving as a community gathering space. They provide computers, Wi-fi, printing, co-working spaces, mobile and outreach services, book clubs, programmes for all ages and contribute to community wellness
- Sports fields and courts to build comradery, teamwork and challenge ourselves to the next level
- Wharves and boat ramps to connect us to our awa and moana
- Walking and cycling tracks to connect us and keep us active
- Playgrounds, green spaces, and parks where we can learn, grow and connect with nature
- Cemeteries where we can commemorate our tupuna and connect with our whakapapa
- Buildings for community events and civic engagement, and
- Community housing to accommodate older persons with limited means.

We support community involvement in placemaking by creating partnerships to provide recreation facilities and civic spaces that are fit-for-purpose. This includes granting licenses

to occupy and development agreements to community groups to provide facilities rather than Council providing them directly e.g. a sports club being granted a license for their clubrooms to occupy an area of a council sports park. Grants to enable community development are also provided. Council also offers contracts for services to community groups and local citizens for some maintenance services of local facilities.

Legislation associated with this service

- Citizenship Act 1977
- Climate Change Response Act 2002
- Employment Relations Act 2000
- Local Authorities (Members' Interests) Act 1968
- Local Electoral Act 2001
- Local Government Act 2002
- Local Government Act 2002 Amendment Act 2012
- Local Government Official Information and Meetings Act 1987
- Reserves Act 1977
- Residential Tenancies (Healthy Homes Standards) Regulations 2019
- Resource Management Act 1991
- Health and Safety at Work Act 2015

Open Spaces

What we do

Actively maintain and improve a network of parks and reserve areas throughout Kaipara District. We operate four cemeteries and support community-run cemeteries. We provide over 30 public toilets within civic areas and reserves. We operate one campground at Kai Iwi Lakes, and also lease some areas of public land for commercial campgrounds. We maintain and manage council-owned maritime assets and facilities, including wharves and boat ramps.

As part of our maintenance programme we are increasing the vegetation management aspect through a programme that identifies and removes vegetation across the reserve lands that are considered dangerous to the public or other infrastructure as well as pest plant species.

Inclusiveness of our parks will be built into all planning decisions for new and renewal projects, particularly for those with disabilities and mobility requirements. New public toilets and showers will be designed to include unisex cubicles.

We will continue to work with Sport Northland and Sport NZ as sport and recreation facilities are developed or planned. Integrated play concepts and planning for indoor court facilities will be part of this.

Risks and issues

- The continued weather events across 2022 and 2023 caused huge disruption to our maintenance schedules both from the damage done by the weather and the weather itself preventing crews from doing little more than the urgent repair works
- There is a perception of a lack of facilities or uneven service levels in some areas
- Communities often expect much higher levels of service and reserve provision than can be funded by Kaipara District's limited ratepayer base

- Section 41 of the Reserves Act 1977 requires Council to have a current reserve management plan for each of its reserves (other than local purpose reserves) which will require a significant amount of internal resourcing to fulfil
- We rely on community-owned and/or managed sports parks which can result in varying levels of service and inclusiveness across different communities
- As we develop new facilities and new land is vested in Council through development, the increase in operational expenditure must be provided in maintenance budgets, otherwise condition of facilities deteriorates
- Where Council allows volunteers to establish activities on council land, consideration must be given to how this will occur if the volunteer base wanes over time. In addition, the Health and Safety at Work Act 2015 adds additional cost to services completed by volunteers and affects the amount of work they can do
- Sea level rise, coastal erosion and flooding will impact council esplanades, wharves and boat ramps which may lead to an increase in community requests to maintain coastal recreational services, and
- Taharoa Domain surrounds are identified as erosion-prone land and the ecology risk is exacerbated by the introduction of non-native species which leads to increased costs and potential decrease to level of service.



Contribution to community outcomes



Walking and cycling linkages through our parks network, together with wharf infrastructure, provide alternatives to road transport.					
Parks and reserves include green spaces and provide ecological services.					
Parks and facilities contribute to the district being a place to visit and host events.					
Parks and facilities provide the spaces and opportunities to connect with one another and engage in community.					

How is climate resilience being considered?

Planting more trees on council reserves has been identified as an opportunity to increase carbon sequestration. Council will seek to partner with the Kaipara Moana Remediation (KMR) and community groups to plant more trees on council land wherever opportunities present. Limited opportunities may also exist to plant trees for carbon credits on council land. These will be investigated where they are identified.

Any predicted sea level rise that affects council esplanade reserves, which do in part act as a buffer between private property and the water, Council will for the most part, accept inundation or erosion as a natural component of the dynamic coastal and riverine environments. Any adaptation decisions will be made on a case-by-case basis.

Walking tracks and cycle paths form connections between neighbourhoods, civic areas and the waterways contributing to making active transport a viable and appealing choice, reducing emissions through less vehicle use.

Where resource capacity allows, or where a relevant project is occurring, improved information on the impact on level of services for esplanade reserves and coastal recreational

assets due to increasing natural hazards and sea level rise will be established for that location. An early priority will be building understanding on the recreational services and natural values/ecology of Taharoa Domain and Kai Iwi Lakes as extreme weather, rainfall, erosion, drought and heatwaves become more intense. This work would be carried out with Northland Regional Council.



What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Establish infrastructure to permit the opening of a Lincoln Downs (Mangawhai) outdoor pursuits park			
Reopen Gumdiggers Track including pontoon, Mangawhai			
Establish public toilet renewals programme based on condition			
Harding Park pest plant removal			
Proactive vegetation management to address pest species and overgrowth			
Mangawhai Heads reserve concept plan			
Continue to work with the Mangawhai Surf Club regarding repairing the slip			
Mangawhai boat launching facilitie/s – feasibility study			
Mangawhai Urlich Park concept design			
Mangawhai Urlich Park initial infrastructure to establish public access and use (subject to funding).			
Kai Iwi Lakes Pine Beach campground wastewater upgrade			
Kai Iwi Lakes Pine Beach day visitor toilet block			
Mangawhai Community Park stormwater drainage			
Baylys Beach boardwalk extension			
Reserve management planning in accordance with the Reserves Act 1977			
Establish a loop linkage between the Kaihu Valley Trail (KVT) and Kai Iwi Lakes (Taharoa Domain) external funding dependent			
Construct physical barriers and signage to prevent and restrict vehicle entrance to the lake and lake foreshore within Taharoa Domain			
Kaiwaka McClean Park stormwater improvements, Rangiora carpark improvements			

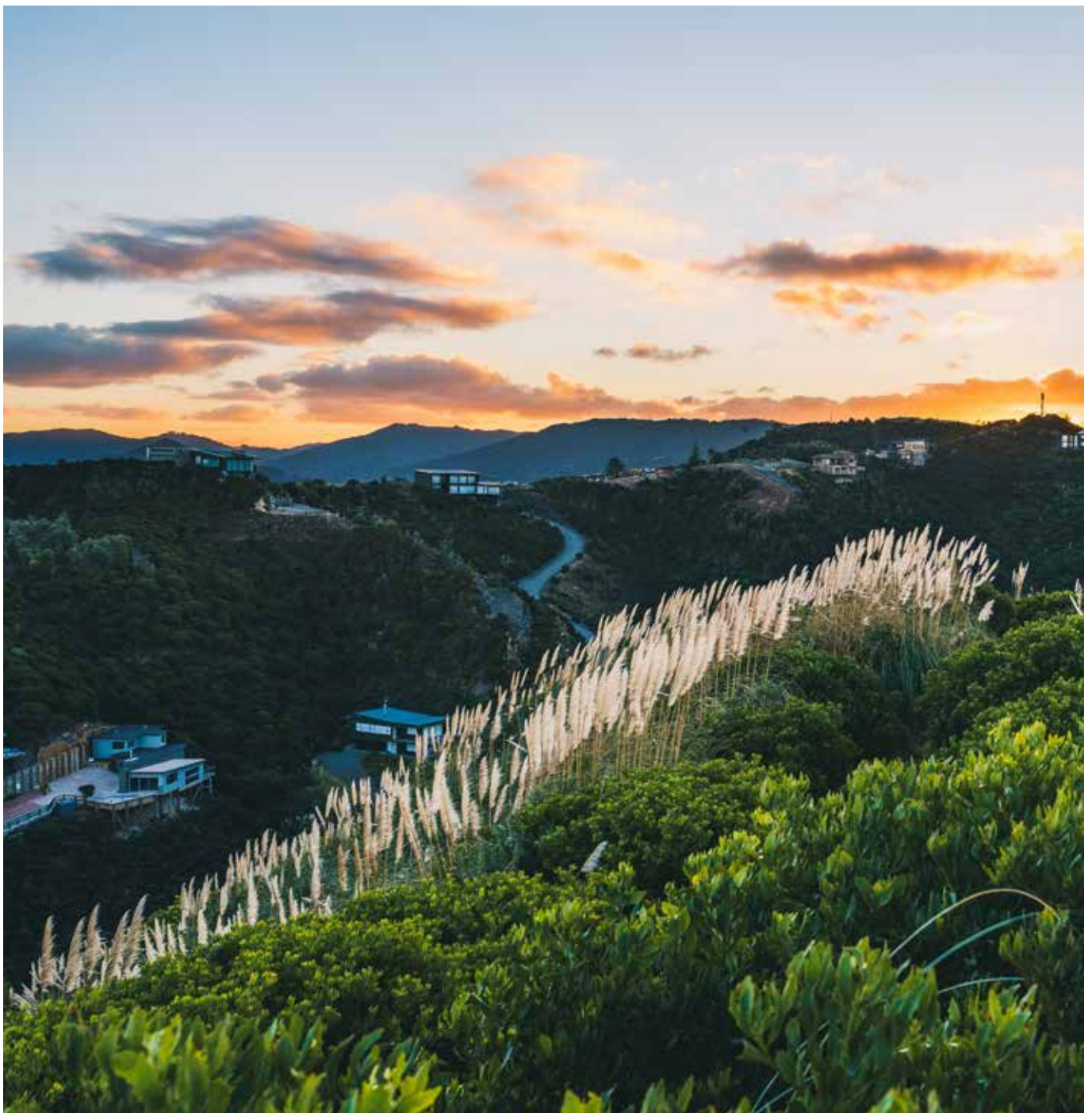
Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Percentage of residents who are very satisfied or satisfied with their local parks and sports fields.	86%	86%	86%
Percentage of residents who are very satisfied or satisfied with the district's public toilets.	>70%	>70%	>70%
Compliance with parks maintenance contract specifications monthly audits.	90%	90%	90%
Parks maintenance contract: number of health and safety audits per month.	Contractor: 4 Council: 1	Contractor: 4 Council: 1	Contractor: 4 Council: 1
Compliance with resource consent conditions. Wastewater/ water take consents.	No abatement notices received	No abatement notices received	No abatement notices received

Changes in levels of service

Now	Proposed	Notes
Currently it is not clear if Council will accept parks to be held by a body corporate in lieu of financial contributions from developers.	Council will accept land and facilities from developers as payment of financial contributions where these are to be vested in the Council.	Reserves to be held by a body corporate and intended to serve a specific subdivision will be considered additional to, rather than instead of the common level of service provided to all residents by the Council.
Council has on occasion allowed community groups and developers to create assets (e.g. a new playground) and vest these in Council despite them not meeting Council standards. This results in maintenance and operational challenges.	Council will accept parks and assets where these meet Council design specifications.	While we aim to support community groups to improve their towns by providing new picnic tables, playgrounds etc, Council infrastructure is typically built to a much higher standard than the private home equivalent to cope with a higher level of use, abuse, liability for health and safety and exposure to the elements.
Council has in some cases committed to maintaining exotic flower gardens and comparatively high maintenance landscaping options.	Council will ensure that all plantings to be low maintenance e.g. native bush over grass to mow, gardens of densely planted natives over seasonal flowers. Council preference will be to plant native rather than exotic species in all parks, reserves and gardens.	Exceptions could be possible where agreements for service are made with community groups (e.g. a business association agreeing to maintain hanging flower baskets).

Significant negative effects

Identified significant negative effect/issue	Mitigation
<p>Working in culturally sensitive sites Potential damage to sites.</p>	<p>Engagement with mana whenua, archaeological assessments, planning and research.</p>
<p>Chemical spraying Impacts on soil conditions through accidental spraying.</p>	<p>Reduce spraying by more mechanical edge control. Spray in appropriate weather conditions i.e. low wind.</p>
<p>Construction Impacts on environment and communities.</p>	<p>Using appropriate materials, processes and planning of works. Resource consent requirements.</p>



Libraries

What we do

We have one public library, situated in Dargaville, that has been established for some time and provides traditional library lending services, DVDs, computers, printing, public Wi-Fi, events, holiday programmes and literacy initiatives. Council recently agreed to establish Mangawhai as a Kaipara branch library, offering the same professional modern standards as Dargaville. We also support three volunteer community libraries in Paparoa, Maungatūroto, and Kaiwaka. These community libraries are managed under the Community Assistance Policy and provide very basic book lending services.

All Kaipara District library members have free online access to eBooks, eAudio, eMagazines, online Britannica, and their library account. The libraries share a catalogue and computer system with training and support provided by Dargaville Library and our digital services team. All libraries provide Wi-Fi to their communities with Dargaville also loaning computers and laptops.

Planning is underway for a project to develop improved spaces in Mangawhai and Dargaville, where library services will be a part of two future community hubs.

Council approved the current library strategy in April 2022. This strategy has a ten year implementation plan which we started work on in the last financial year. Demand for libraries services is both growing and changing. Demand for books remains but demand for a wider range of services, including e-books, online databases, Wi-Fi/internet services, 3D printing, science equipment etc is increasing.

Our strategy gives us a roadmap to get from where we are to where we want to be. We work to the strategy as and when funding allows.

Risks and issues

- A funding model change is required for the building of new or upgraded facilities with the withdrawal of government funding via the *Better Off Fund*
- Uneven service levels across the district may be perceived negatively by residents
- Availability of community volunteers contributes to varying service levels
- Community feedback in surveys and consultations consistently ask for better library services across the region
- All libraries are severely constrained for space
- As local populations grow and the range of services expected of libraries increases, Kaipara communities may be disadvantaged if resourcing for our local libraries is not increased
- The offer of free Wi-Fi attracts large numbers of people, especially in the school holidays, which can create crowding when the library is open, and
- As the Wi-Fi is also available after hours, safety and security is a risk for the people who gather around the library for this purpose.



Contribution to community outcomes



	Affordable Living	Dependable Roadways	Healthy Environment	Prosperous Economy	Vibrant Communities
Provide access to free resources, use of Wi-Fi and computers, events and programmes	High	Low	Low	Low	Low
Incorporate sustainability into all services and future planning	Low	Low	High	High	High
Provide resources that inform and support healthy living and consider the effects of climate change in current practice and when future planning	Low	Low	High	Low	High
Promoting lifelong learning through the library services, events and programmes	Low	Low	Low	High	High
Provide the community with access to physical resources, educational opportunities, internet, and Wi-Fi	Low	Low	Low	Low	High
Promoting cultural events with displays, events and programmes	Low	Low	Low	Low	High

How is climate resilience being considered?

The effects of climate will be considered in current practice and when future planning.



What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Establish a Mangawhai Community Hub (includes new public library)			
Complete establishment of Mangawhai Library as a Kaipara branch library	High	Low	Low
<ul style="list-style-type: none"> Mangawhai Community Hub site identified Develop detailed design of Mangawhai Community Hub (with branch library services) and complete consenting process 	High	Low	Low
Complete procurement /tendering/contract award	Low	Low	High
Construction commences	Low	Low	High

Description	2024/2025	2025/2026	2026/2027
Establish a Dargaville Community Hub (includes new public library in Dargaville)			
Site identified			
Develop detailed design of Dargaville Community Hub (including branch library services) and establishment of community trust			
Mobile library service - may include Civil Defence, Community, Planning and Customer Service Centre			
Services identified			
Radio Frequency Identification (RFID) installed for collection management			
All library items tagged with RFID			
RFID up and running in all libraries with checkouts installed			
Existing community libraries			
Investigate pilot programme with iwi for tamariki and rangitahi			

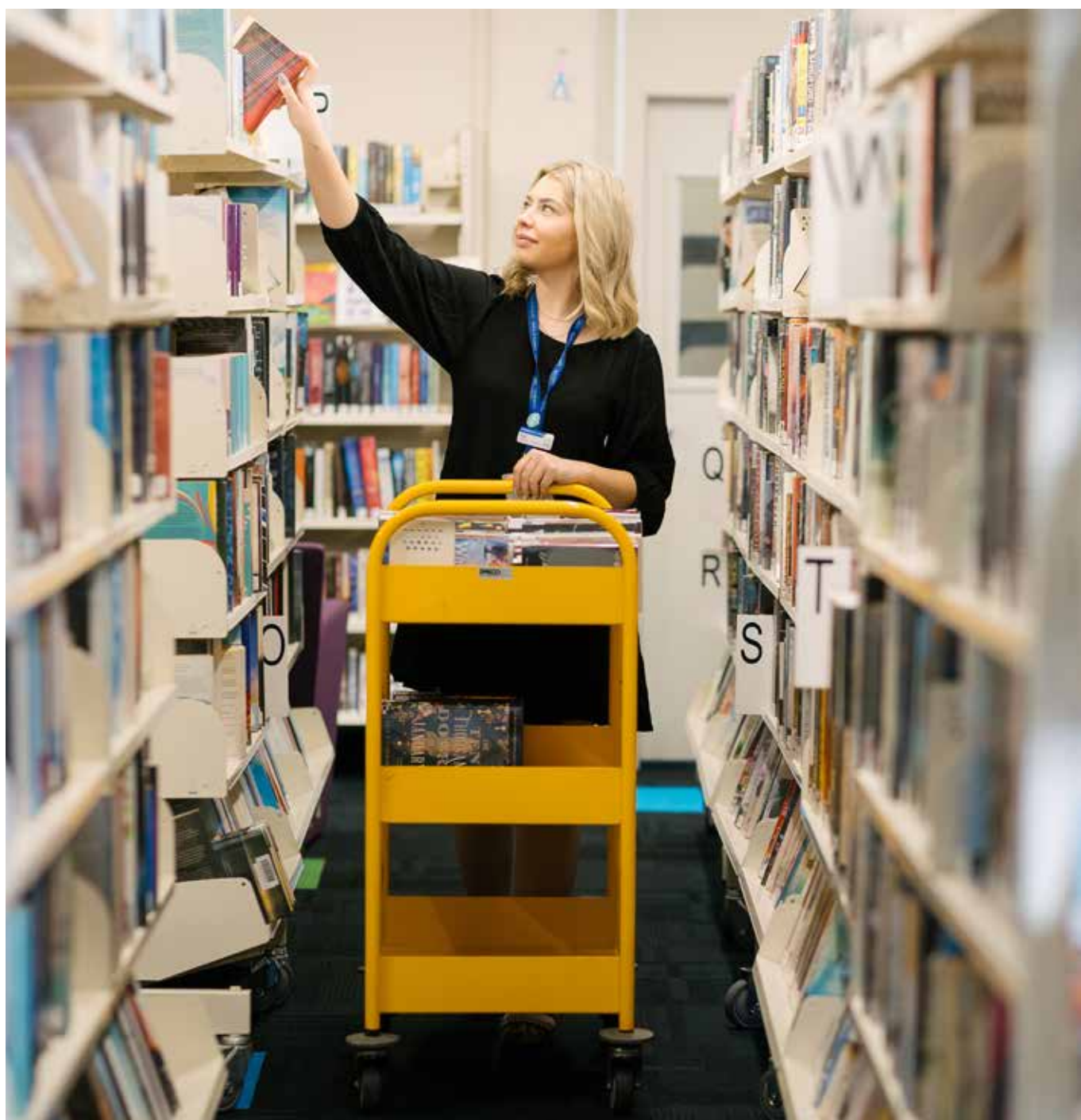
Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Percentage of library users who are very satisfied or satisfied with the district's library services.	90%	95%	95%
Percentage of residents who have used a library in the past 6 months.* <i>*this measure will be important once we have improved services available, in the current environment this is not a realistic goal</i>	Increasing or stable trend	Increasing or stable trend	Increasing or stable trend

Changes in levels of service

Now	Proposed	Notes
Library run by volunteers in unsuitable space.	Complete establishment of Mangawhai branch library, offering same modern, professional services as Dargaville. New library in Mangawhai (as part of Mangawhai Community Hub).	Elected members prioritised two new libraries as major projects. Library strategic plan (Kaipara District Libraries Strategy 2022) approved by Council in April 2022.

Significant negative effects

Identified significant negative effect/issue	Mitigation
<p>Operating one public library in Kaipara</p> <p>Most residents disadvantaged because they do not have access to full library services.</p> <p>Damage to council reputation.</p>	<p>Complete establishment of Mangawhai as a branch library in 2024/2025, ensuring it offers the same modern, professional standards as Dargaville.</p> <p>Seek external funding to provide a mobile library service.</p>
<p>Dargaville public library too small for population</p> <p>Library too small for population, unable to provide full services. Damage to council reputation.</p>	<p>Progress design and development for Dargaville Community Hub (which will include Dargaville library services).</p>



Pensioner Housing

What we do

We own four pensioner housing complexes in Dargaville (two), Ruawai and Mangawhai. Pensioner housing is targeted for older residents who meet certain criteria, including means and the capability of living independently. The Dargaville Community Development Board manages the Dargaville and Ruawai pensioner housing and council staff manage the Mangawhai pensioner units.

Risks and issues

- Inventory is ageing; and rents are not sufficient to cover renewals as building elements (such as exteriors) require replacement
- Many councils no longer see this as core council operations.

Contribution to community outcomes



Providing and maintaining a local accommodation option for our elderly community members with limited means.

How is climate resilience being considered?

High risk to pensioner housing units in Ruawai due to sea level rise and coastal flooding. Council has work programmes in relation to Ruawai to manage the risk to this community (refer to Activity: Flood Protection and Land Drainage).



What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Provide 12-18 new transportable units in Mangawhai to replace the current 1980s units			
Review delivery model currently utilised by pensioner housing including consideration of transferring provision to community housing provider/s			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Zero net cost to ratepayers for Council's community housing services.	Zero cost	Zero cost	Zero cost
Annual occupancy rate.	90%	90%	90%

Changes in levels of service

The number of pensioner units at Mangawhai place will be reduced by 6-12 from the existing 24 constructed in the 1980s.

Significant negative effects

Currently no significant negative effects.



Northern Wairoa War Memorial Hall

What we do

We own and manage one hall, the Northern Wairoa War Memorial Hall (also called the Dargaville Town Hall).

Risks and issues

- The Municipal Building, which houses the movie theatre and arts gallery needs earthquake strengthening, but this is not required for at least 30 years
- The annex to the Northern Wairoa War Memorial Hall had watertightness defects which could not be economically repaired, requiring its demolition. This has reduced the offerings and level of service provided by the hall.



Contribution to community outcomes



Facilities are provided for community use, including for events and functions.

How is climate resilience being considered?

Opportunities to reduce electricity consumption at the hall will be explored as part of its refurbishment. This could include replacement of lighting with more energy efficient models.



What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Explore opportunities to reduce hall electricity consumption.			
Investigate provision of additional facilities to replace the functionality lost when the annex is demolished e.g. Kiosk and foyer space.			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Hall bookings/utilisation of the hall.	Hall will not be Available	25% utilisation	25% utilisation

Changes in levels of service

Now	Proposed	Notes
During 2023 it was identified that portions of the building could no longer be used safely due to weathertightness defects. These parts of the building will be demolished, and the Northern Wairoa war memorial hall reclad. This will result in a reduced level of service compared to the condition the hall was in prior to the weathertightness issues.	No further changes in level of service are proposed.	Expansion of the facilities to include a community hub is greatly desired, however this is not considered achievable without external funding. Council will be diligent in seeking external funding for this project.

Significant negative effects

Currently no significant negative effects.



Community Development

What we do

We support community groups to provide for community needs. We link community with council processes through positive relationships and helpful support. We aim to remove barriers that prevent people from participating in the community. We distribute the Community Development Fund to develop and support community projects, build capacity and capability, promote and support community events across Kaipara.

We advise and advocate for increased opportunities for community participation in council projects, so community needs can be understood and met. Many projects have cultural elements or a focus in their programme e.g. heritage trails, interpretation panels.

Our work aims to strengthen local democracy and the community's ability to drive social and economic change.

We administer the Community Assistance Policy, Licence to Occupy agreements and council grants. We also administer grants on behalf of other organisations, such as Creative Communities and Rural Travel Fund. We deliver the Citizens and Environmental Awards.

Risks and issues

- There are always more applications than funds available and this results in a lot of rejections, often to welfare and social services areas that do not fit the fund criteria. The risk is community dissatisfaction over the lack of funding, often leading to lobbying Council outside the grants system for funding
- Financial support to respond to the aspirations identified by communities is limited, so work needs to be prioritised against the community priorities and desired outcomes
- Balancing the level of engagement of the community in council projects to ensure inclusion and momentum
- Engagement with iwi to reflect our Treaty obligations and agreements with our iwi partners.

Contribution to community outcomes



	Affordable Living	Dependable Roads	Healthy Environment	Prosperous Economy	Vibrant Communities
Some community initiatives provide transport options e.g. cycle trails	Teal	Dark Teal	Light Green	Blue	Dark Blue
Increasing community capability to achieve their goals, and to respond to adverse events	Light Grey	Light Grey	Light Green	Light Grey	Dark Blue
Support arts and culture	Light Grey	Light Grey	Light Grey	Light Grey	Dark Blue
Promotes community development and ideas and helps newcomers settle in the district	Light Grey	Light Grey	Light Grey	Blue	Dark Blue
Ensure a range of avenues for the community to have input, engage and consult on council initiatives and decisions.	Light Grey	Light Grey	Light Grey	Light Grey	Dark Blue

How is climate resilience being considered?

The community development activity is broad, therefore there are no specific ways in which climate resilience is specifically being considered. Council staff will work with community groups to consider climate resilience in all projects. However, the nature of the opportunities vary with each initiative. For example, a community planting initiative

will contribute to sequestration, a cycle trail will contribute to emissions reduction.

Any community plans (place-making, community-centred spaces and places projects) will consider climate risk, impacts on social and community wellbeing, and will help define community's resilience goals.

What we will deliver, when

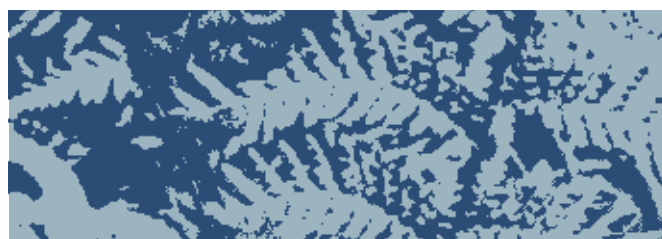
Description	2024/2025	2025/2026	2026/2027
Support community-led placemaking plans and projects with advice and training: For example: Mangawhai Community Plan, Kaiwaka Township and Improvement Plan, Progressive Paparoa activity plan, Dargaville Placemaking Plan			
Support council-led projects through public engagement and consultation so council projects meet community needs			
Support implementation of the Arts, Culture and Heritage Strategy			
Accessibility – awareness and technical training for council and community			
Community events coordination and training to run fun and safe events			
Youth development and participation			
Welcoming Communities programme to help newcomers settle in Kaipara District			
Manage the Citizens and Environmental Awards			
Manage the contestable funding programme			
Expand the contestable funding programme			
Manage community agreement processes: <ul style="list-style-type: none"> Community Licenses to Occupy Development Agreements 			

Changes in levels of service

There will be no changes to the level of service.

Significant negative effects

Currently no significant negative effects.



Prospective Funding Impact Statement

Open Spaces and Facilities	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	6,373	2,765	2,651	2,637
Targeted rates	370	5,241	5,471	5,604
Subsidies and grants for operating purposes	102	57	57	57
Fees and charges	1,223	1,122	1,124	1,134
Internal charges and overheads recovered	201	0	0	0
Interest and dividends from investments	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0
Total operating funding	8,269	9,184	9,303	9,432
Application of operating funding				
Payments to staff and suppliers	5,998	7,062	7,081	7,137
Finance costs	88	137	168	233
Internal charges and overheads charged	1,547	1,833	1,770	1,680
Other operating funding applications	0	0	0	0
Total applications of operating funding	7,633	9,032	9,019	9,050
Surplus (deficit) of operating funding	637	152	284	383
Sources of capital funding				
Subsidies and grants for capital expenditure	2,000	0	0	0
Development and financial contributions	1,940	1,940	1,940	1,940
Increase (decrease) in debt	2,339	2,391	-208	2,792
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	6,279	4,331	1,732	4,732
Applications of capital funding				
Capital expenditure	0	0	0	0
Capital expenditure - to meet additional demand	384	100	0	3,000
Capital expenditure - to improve the level of service	4,462	2,675	433	3,440
Capital expenditure - to replace existing assets	824	2,070	812	896
Increase (decrease) in reserves	1,245	-361	772	-2,221
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	6,915	4,484	2,017	5,115
Surplus (deficit) of capital funding	-637	-153	-284	-383
Funding Balance	0	0	0	0



Āheinga Ā-Waeture | Regulatory Functions

Purpose

We need to plan for future growth, making sure there is a balance between protecting the existing environment and the economic and social needs of our community. This group of activities enhances the quality of the natural and built environment through planning and regulatory measures and ensures we meet our responsibilities under various legislation.

Legislation associated with this service

- Amusement Device Regulations 1978
- Building Act 2004
- Building Regulations 2006
- Burial and Cremation Act 1964
- Camping Ground Regulations 1985
- Dog Control Act 1996
- Food Act 2014
- Food Regulations 2015
- General Bylaws 2008 (currently under review)
- Hazardous Substances and New Organisms Act 1996
- Health Act 1956
- Health (Registration of Premises) Act 1966
- Health (Hairdressers) Regulations 1980
- Health (Burial) Regulations 1946
- Housing Improvement Regulations 1947
- Impounding Act 1955
- Local Government Act 2002
- Resource Management Act 1991
- Resource Legislation Amendment Act 2017
- Reserves Act 1977

- Sale and Supply of Alcohol Act 2012
- Shop Trading Hours Act 1990
- The Litter Act 1979

Risks and issues

- Qualified staff for building, resource consent and compliance teams are in short supply and difficult to attract
- Increasing volumes of building and resource consent applications means staff are unable to keep up with demand, resulting in failure to meet deadlines
- Increasing complexity and difficulty in resource consents, building consents and compliance responsibilities from increasing coastal hazards and flood hazards
- Complaints regarding consent decisions lead to legal challenges
- Errors when processing a building or resource consent application
- Legislative changes leading to a shifting statutory framework including compressed processing time, and
- Increasing development pressure and general economic growth will lead to greater interest in resource consents and concerns regarding consent decisions and general monitoring and nuisance complaints.

What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Building control			
Building consents delivered in a timely fashion. With improved training within the building services to support commercial buildings			
Information and consenting processes that enable developers large or small to do business easier			
Working with Northland councils to identify earthquake prone buildings			
Resource consents			
Resource consents delivered in a timely fashion, with training for RMA reform			
Work with legislative changes, e.g. review of Resource Management Act			
Information and consenting processes that enable developers large or small to do business easier			
Compliance			
Review kennel requirements in line with population growth demands			
Consider improvements to existing kennel facilities			
Increase resourcing in Monitoring and Compliance to meet growth demands			
Central government push down with legislation reforms and changes e.g. Ministry of Health, Hazardous Substances New Organisms (HSNO), new bylaws, freedom camping & communicable diseases			



How is climate resilience being considered?

Consents, building control and compliance all feed into the lifespan of planning and development across Kaipara District. These activities occur across different phases and under different timeframes. Quickly growing climate change compliance requirements will increase the challenge of aligning these activities. We will continue to reduce risk of liability by being consistent in regulation and implementation across the lifespan of planning and development. As much as possible, we will improve our understanding of how increasing flooding will increase our monitoring and compliance responsibilities for septic,

raw water and wastewater. This includes better understanding exposure and risk to flooding and prioritising high-risk places for more detailed investigations.

We also understand that these activities have an important role to play in enforcing and supporting Kaipara District's adaptation and mitigation responses. Through these activities, Council can help to reduce risk, reduce negative impacts, and encourage resilience. We will ensure these activities align with and bolster Council's growing climate resilience responses.

Under the RMA there is a specific requirement in Clause 6 to recognise and provide and for the management of significant natural hazard risk.



Building Control

What we do

We are responsible for administering and enforcing the provisions of the Building Act 2004. We maintain accreditation as a Building Consent Authority under the requirements of the Building Regulations 2006 and assess all building consent plans and specifications to ensure the proposed building work complies with the Building Code. This ensures that buildings are constructed and maintained to appropriate standards and specifications.

We provide information on request to applicants who intend to build or develop a property. We meet the building consent application and Code Compliance Certificate timeframes as well as provide certification that consented buildings people visit, work, and live in comply with the New Zealand Building Code. We also inspect and audit buildings in compliance with regulations and take enforcement action where necessary.

Assumptions for this LTP

Council has based its assumptions using calculations and forecast predictions from Infometrics as a control point.

Building consent and resource consent forecast assumptions include major, known subdivision developments;

- Mangawhai Central
- Mangawhai, Metlifecare
- Mangawhai, Black Swamp Road
- Mangawhai, Private Plan Changes
 - Cove Road North Precinct and
 - The Hills
- Dargaville, Private Plan Changes
 - Moonlight Heights
 - Dargaville Racecourse

These factors, combined with economic growth forecast, have shown a progressive increase in the volume of building consents of more than 14% by year-ten based on forecast assumptions.





Contribution to community outcomes



	Affordable Living	Dependable Roads	Healthy Environment	Prosperous Economy	Vibrant Communities
Improved fees and charges	Teal	Light Blue	Light Blue	Blue	Light Blue
Appropriate team complement and resources for the BCA and TA	Teal	Light Blue	Light Green	Light Blue	Light Blue
Improve building industry relationships through engagement and sharing of building compliance guidance	Light Blue	Light Blue	Light Blue	Light Blue	Dark Blue
Proactively improving our external reputation Introduce targeted customer feedback surveys for BC applications, at granting of BC for processing and issue of CCC for inspections. Feedback to be analysed with any remedial action carried out	Light Blue	Light Blue	Light Blue	Light Blue	Dark Blue
Scope possibility of robust and sustainable remote and or virtual inspections to improve speed and efficiency of building inspection work (successful scoping exercise to involve investment in virtual inspection technology)	Teal	Light Blue	Light Blue	Light Blue	Light Blue
Promote better building waste minimisation practices during building construction	Light Blue	Light Blue	Light Green	Light Blue	Light Blue

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Percentage of building control customers who rate request for service received for building consent application processing and inspections as very satisfied or satisfied.	78%	79%	80%
Percentage of building consents processed within 20 working days.	100%	100%	100%
Percentage of Code Compliance applications processed within 20 working days.	100%	100%	100%
Percentage of illegal activity/unauthorised work complaints investigations initiated within 3 working days. <i>(100% to be initiated within five days)</i> Measured by: Core application overdue service request report.	93%	93%	94%

Changes in levels of service

There will be no changes to the level of service.

Significant negative effects

Currently no significant negative effects.



Resource Consents

What we do

We provide advice on resource consent applications for subdivisions and land use. We aim to meet resource consent application processing timeframes and process Land Information Memorandums (LIMs) within statutory timeframes. We also ensure compliance with resource consent conditions and provide timely approval for granting section 224(c) certificates for new land titles.



Contribution to community outcomes



	Affordable Living	Dependable Roads	Healthy Environment	Prosperous Economy	Vibrant Communities
Appropriate team complement and effective management of consultants	High	Low	Medium	High	Low
Improve customer relationships through engagement and sharing of resource management guidance	Low	Low	Low	High	High
Proactively improving our external reputation	Low	Low	Low	High	High
Introduce targeted customer feedback surveys for RC applications. Feedback to be analysed with any remedial action carried out	Low	Low	Low	High	High
Use technology to improve efficiency and customer service with the scoping and implementation of an online RC application lodgement platform	Low	Low	Low	High	High
Training and working with other northern local government for RMA reform	Low	Low	Medium	Low	High

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Percentage of non-notified resource consents processed within 20 working days.	100%	100%	100%
Percentage of Land Information Memorandums (LIM) processed within 10 working days.	100%	100%	100%
Percentage of s224(c) certificates for new land titles processed within 10 working days.	100%	100%	100%

Changes in levels of service

There will be no changes to the level of service.

Significant negative effects

Currently no significant negative effects.



Compliance

What we do

We provide registration, verification, and inspection services to monitor and enforce standards of public health for; preparation of safe and suitable food; mobile trades; hairdressing salons; camping grounds, offensive trades, funeral parlours, and hazardous substances in public and non-workplaces. We protect the environment and water ways from effluent and illegal wastewater nuisance through enforcement.

To ensure the safe and responsible sale, supply, and consumption of alcohol, we process, assess, and grant applications for alcohol licences and manager certificates.

We respond to dog, stock, noise, and parking complaints as well as provide advice and monitor recreational water quality. We educate and assist animal owners to act responsibly to minimise any danger, to alleviate any health nuisance in the community.

Meeting our environmental monitoring and compliance objectives and statutory obligations which is to educate and protect the environment our communities wish to thrive in.

We carry out consent conditions for monitoring and compliance purposes also investigate potential District Plan breaches/regulatory complaints and take enforcement action where necessary.

Contribution to community outcomes



	Affordable Living	Dependable Roads	Healthy Environment	Prosperous Economy	Vibrant Communities
Make legislative compliance easier through communication of processes	Teal	Light Grey	Light Green	Blue	Dark Blue
Plan for growth to ensure responses are timely and can meet agreed levels of service	Teal	Light Grey	Light Green	Blue	Dark Blue
Meeting central government led changes to compliance and reform	Light Grey	Light Grey	Light Green	Light Grey	Dark Blue
To enable communities to thrive, be connected, resilient, healthy, and inspiring. By supporting communities, we seek to make it easy to get things done within the legislative requirements	Light Grey	Light Grey	Light Green	Light Grey	Dark Blue
The environment can directly and indirectly impact on our health and well-being. We manage development to ensure natural and physical resources are safeguarded and positive environmental outcomes are achieved. We must balance growth with climate adaptation in mind	Teal	Light Grey	Light Green	Blue	Dark Blue
A prosperous economy is integral to achieving our wider goals for the district. We need to ensure our Council/district is investment-friendly, supports sustainable growth and that the benefits lead to broad based prosperity for the communities. We promote growth and business whilst equally supporting the tourism industry	Light Grey	Light Grey	Light Grey	Light Grey	Dark Blue

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Percentage of food premises verified when required under the Food Act.	100%	100%	100%
Percentage of alcohol premises inspected annually.	100%	100%	100%
Percentage of resource consent complaints regarding unconsented works and noncompliance with the District Plan and resource consent investigation initiated within 5 working days.	100%	100%	100%
Percentage of all granted resource consents are monitored each year to ensure they comply with relevant conditions.	25%	25%	25%
Percentage of noise callouts to be responded to by phone within 30 minutes.	90%	95%	95%
Percentage of all dog attacks and or wandering stock are responded to by phone (within one hour) as a Priority 1.	95%	95%	95%



Changes in levels of service

Now	Proposed	Notes
Some work currently carried out under central government and other agency funding (such as freedom camping, communicable diseases, etc).	Legislative changes means council can enforce certain freedom camping activities without a bylaw. It is anticipated this will be an expectation of our community. Potentially investigations of communicable diseases will need to be carried out and funded by local authority.	Central government indicated or enacted legislation.
No bylaw.	Create a bylaw together with the associated funding to implement a comprehensive inspection, permitting and monitoring scheme to support public health and safety for beauty and tattoo parlours.	To meet the requested and recommended level of responsibility by the Medical Officer of Health and to more appropriately support the broader requirements of the Health Act.
Minimal cover of legislative requirements.	To meet statutory requirements for Hazardous Substances New Organisms (HSNO) and hoarding.	At present, only able to cover the bare minimum with current resourcing. Increased issues arising in these areas particularly with growth.
Being a small council we can only provide a baseline service.	Increase level of service to meet growing expectations of residents who have experienced different levels of service in the areas they move to Kaipara from.	We aim to meet and improve levels of service to satisfy community expectations. Kaipara has gone from a 'rural community' feel, to city expectations. This need is also in response to rapid population growth. Increased population means there will be increased parking, dog, noise, freedom camping, health, and nuisance issues.

Significant negative effects

Identified significant negative effect/issue	Mitigation
<p>Hazardous substances, freedom camping, communicable diseases (food and waterborne), cyanobacteria (blue green algae) algal blooms, recreational water quality testing, hoarding and insanitary conditions. Forestry environmental working group. General nuisance issues under the Health Act.</p> <p>Environment and communities detrimentally affected</p>	Gain further expertise in these fields within Council.

Prospective Funding Impact Statement

Regulatory Functions	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	2,723	2,656	2,674	2,765
Targeted rates	0	0	0	0
Subsidies and grants for operating purposes	68	0	0	0
Fees and charges	5,409	5,564	5,715	5,833
Internal charges and overheads recovered	0	0	0	0
Interest and dividends from investments	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	7	11	11	11
Total operating funding	8,207	8,230	8,399	8,609
Application of operating funding				
Payments to staff and suppliers	6,451	6,284	6,485	6,735
Finance costs	4	13	9	8
Internal charges and overheads charged	1,747	1,928	1,899	1,860
Other operating funding applications	0	0	0	0
Total applications of operating funding	8,202	8,224	8,393	8,602
Surplus (deficit) of operating funding	4	7	7	7
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	-4	-6	-6	-6
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	-4	-6	-6	-6
Applications of capital funding				
Capital expenditure	0	0	0	0
Capital expenditure - to meet additional demand	0	0	0	0
Capital expenditure - to improve the level of service	0	0	0	0
Capital expenditure - to replace existing assets	0	0	0	0
Increase (decrease) in reserves	0	0	0	0
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	0	0	0	0
Surplus (deficit) of capital funding	-4	-6	-6	-6
Funding Balance	0	0	0	0



Te Kaihautū Ā-Rohe, Te Tahua me Ngā Ratonga Ā-Roto (ka whai wāhi hoki Ngā Tōputanga Ā-Kaunihera) | District Leadership, Finance and Internal Services (including council-controlled organisations)

Purpose

We ensure our governance activities help elected members make decisions. We also provide services to the community relating to policies, strategies, bylaws, plans and reporting, together with Civil Defence Emergency Management (CDEM).

Our internal services relate to those functions of council which assist the day to day running of our activities. They include Finance, Property/Facilities, Information Services, Customer Services, People and Capability, Communications and Economic Development.

Legislation associated with this service

- Climate Change Response Act 2002
- Citizenship Act 1977
- Civil Defence Emergency Management Act 2002
- Employment Relations Act 2000
- Fire and Emergency New Zealand Act 2017
- Health and Safety at Work Act 2015
- Heritage New Zealand Pouhere Taonga Act 2014
- Holidays Act 2003
- Kaipara District Council (Validation of Rates and Other Matters) Act 2013 (if applicable)
- Local Authorities Members' Interests Act 1968
- Local Electoral Act 2001
- Local Government Act 2002
- Local Government (Rating) Act 2002
- Mangawai Lands Empowering Act 1966

- Local Government Official Information and Meetings Act 1987
- Privacy Act 2020
- Public Records Act 2005
- Reserves Act 1977, and
- Resource Management Act 1991

Risks and issues

- Any plans, policies or bylaws that involve slow processes may not reflect the community priorities and needs and can result in frustration of the community
- Changes in national or regional policy may require us to investigate changes to our policies and district plan, impacting future costs
- Accelerated growth within the Kaipara district places a demand on council operations to significantly improve both our internal capacity and capability
- The need to understand and effectively manage climate-related risks places a high demand on Council's limited resources
- The breadth and wide variety of issues and information that Council needs to assimilate places high demand on elected members; and
- Services provided are not always digitally enabled and may not meet residents' expectations.

How is climate resilience being considered?

In reviewing these activities, we considered the effects of a changing climate and how to enhance our response. Over the next three years, we will continue to identify projected changes and understand connected impacts, implications and risks. Council also understands that increased strategy and planning is needed to build climate resilience.



Governance

What we do

The Mayor and Councillors are elected every three years to provide governance over the activities, services, and projects of council. They must represent their communities and make decisions in an open, transparent and accountable manner with the whole of the district in mind.

This activity supports the democratic processes by providing administrative support, advice and information to elected members, including managing elections and matters relating to representation. It also ensures engagement with tangata whenua, district communities, public interest groups and key stakeholders to identify their priorities and preferences.

The activity also undertakes civic duties such as citizenship and district awards ceremonies.



Contribution to community outcomes



	Affordable Living	Dependable Roads	Healthy Environment	Prosperous Economy	Vibrant Communities
Ensure easy access for those who want to participate in council processes					
Elected members make decisions with the intention of enhancing the district					
Transparency and openness in order to build trust with the community					

What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Elected member portal review			
Website update/review to ensure community participation in council processes			
Meeting technology improvements			
Conduct Representation Review if required			
Administer local government elections for the Kaipara District			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
Council and standing committee meetings meet statutory requirements.	90%	90%	90%
Council maintain and improve opportunities for Māori to contribute to local government decision-making processes.	Achieved	Achieved	Achieved
Elected members are performing well (measured by resident survey).	60%	3% more than previous	3% more than previous
The community has trust in the Council.	60%	3% more than previous	3% more than previous
LGOIMA requests processed by the LGOIMA team completed within statutory timeframes.	100%	100%	100%
Long Term Plan, Annual Plans and Annual Reports will be adopted within timeframes set in the Local Government Act 2002.	Compliant	Compliant	Compliant

Changes in levels of service

There will be no changes to the level of service.

Significant negative effects

Currently no significant negative effects.



Policy and District Planning

What we do

Kaipara is the fastest growing rural district in the North Island and as we continue to grow, it is important that we sustainably manage the district's natural and physical resources. Council's Policy and District Planning function delivers planning outcomes and environmental regulation through the Resource Management Act and other legislation.

We work with our communities to meet their needs by developing policies, bylaws and plans in accordance with Council direction and legislative requirements. We regularly review these documents to ensure they remain fit-for-purpose.

We review the District Plan to ensure it is legally compliant, including making plan changes if required. We also process private plan change requests to the District Plan.

Providing for growth and economic development is one of our key strategic priorities and developing a new 'Kaipara specific' District Plan is fundamental to ensuring that our communities can keep thriving.

This activity also ensures we give effect to National Policy Statements and National Environmental Standards developed under the Resource Management Act 1991 as well as the Regional Policy Statement and the Regional Plan and we implement amendments to the Resource Management Act 1991 through the District Plan provisions.

We make submissions on proposed or reviewed regional and national resource management instruments, such as proposed national policy statements, monitor the District Plan to ensure it meets its policy objectives and use this monitoring to inform future reviews.

Contribution to community outcomes



	Affordable Living	Dependable Roads	Healthy Environment	Prosperous Economy	Vibrant Communities
The effects of climate change will be considered as we develop our new District Plan.	High	Low	High	High	High
District planning enables productive land use and activities.	High	Low	High	High	High
District planning and policies ensure environmental sustainability is taken into consideration.	Low	Low	High	Low	High
Decisions and policies are made through consultation with the public and engagement processes are thorough and inclusive.	Low	Low	Low	High	High

What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
District Plan Review – notification, hearings, appeals and adoption of final District Plan			
Develop District Plan monitoring strategy			
Bylaws reviewed as required by statute: Taharoa Domain 2024/2025			
Develop policies, plans and strategies in accordance with Council’s strategic direction			
Implementing Mana Whenua partnership agreements, on resource management and policy matters			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
All statutory development and review timeframes for bylaws and policies are met	100%	100%	100%

Changes in levels of service

There will be no changes to the level of service.

Significant negative effects

The legislative framework for statutory policies does not always enable Council to meet our communities’ aspirations. We mitigate this by ensuring we provide clear and ‘plain English’ information when we consult to assist understanding.

Planning must balance the desires of individuals, businesses and developers with those of the wider community. This often

takes the form of influencing or controlling growth and associated development activities, as well as other activities, so the quality of life for neighbours or the wider community is not diminished. In other cases, development can impose unacceptable costs on community facilities and infrastructure or the environment.

We aim to mitigate this by ensuring the District Plan review and plan change processes are undertaken using best practice community engagement approaches to ensure we have a good understanding of the range of views of our communities.

Identified significant negative effect/issue	Mitigation
District Plan Poor design could result in detrimental environmental and social impacts	Review the plan with the community and use best practice techniques

Emergency Management

What we do

A coordinated emergency response and recovery is key to supporting greater resilience, a prosperous economy, and vibrant communities. Emergency management helps ensure we are prepared for any increase in the frequency and intensity of natural hazard events, which may be exacerbated by climate variations. Natural hazard events include (but are not limited to) flooding, major storms, cyclones, drought, wildfire, and tsunamis.

The Civil Defence Emergency Management Act (2002) sets out how civil defence should be managed in New Zealand. In June 2023, an Emergency Management Bill was introduced to Parliament. This proposed Bill is expected to be enacted in this LTP period.

Kaipara District Council is part of the Northland Civil Defence Emergency Management (CDEM) Group that manages emergency management activities within our region. We also have a Shared Services Agreement with Northland Regional Council (NRC) giving us additional capability to manage CDEM activities.

Kaipara District Council provides leadership and support to the community, before and during an emergency and in the recovery afterwards. We work alongside Kaipara communities and key partners such as police, fire, ambulance, iwi and hapū to offer leadership and support.

There are currently ten communities with active Community Response Plans in Kaipara – Kaiwaka, Mangawhai, Matakoho, Maungatūroto, Papanoa, Pouto, Ruawai, Tinopai, Waikara and Whakapirau. These plans are regularly reviewed by community representatives.

We help communities get prepared for emergencies by reducing the risk of hazards through good regulation, planning and policies. In an emergency, we operate an Emergency Operations Centre (EOC) and/or an Incident Control Point (ICP) whenever necessary. We will inform and update the community, including local and national media where required. To ensure we have this capability, we run internal and external training sessions regularly.

Our emergency management response capability was exerted during the 2023 February extreme weather events (including Cyclone Gabrielle). It emphasised the importance of a strengthened, enhanced emergency management capability within Council, as well as within the community.

Whilst response is an important part of our emergency management, recovery is also an incredibly crucial aspect. The recovery from February's extreme weather events in the Kaipara District is expected to take years, and recovery efforts will be ongoing throughout the Long Term Plan 2024–2027. You can read more about the Kaipara District Council's recovery commitments on pages 36-43 of the Cyclone Gabrielle 2023 Regional Recovery Plan.



Contribution to community outcomes



Emergency Management helps to ensure we are prepared for any increase in frequency and intensity of natural hazard events, which may be exacerbated by variations in climate.

Council can provide a well-coordinated, high-performing emergency response.

Communities are informed and prepared for emergencies in their community.

What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Kaipara District Council is resourced, prepared, and can effectively respond to an emergency.			
Continue with ongoing commitments to the operations of the Northland Tsunami Siren Replacement Network.			
Strengthen and enhance the Council's capability and capacity to deliver an effective response. Emergency Operations Centres are fit-for-purpose and capable to respond effectively.			
Support the implementation of the Cyclone Gabrielle 2023 Regional Recovery Plan for Northland (pages 36-43).			
Kaipara communities are resilient and prepared for emergencies.			
Continued support of existing and new Community Response Groups.			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
A Civil Defence Emergency Operation Centre exercise is held annually.	1	1	1

Changes in levels of service

There will be no changes to the level of service.

Significant negative effects

Identified significant negative effect/issue	Mitigation
<p>Failure to implement the Northland Civil Defence Emergency Management Group Plan</p> <p>Having emergency management systems that are not fit-for-purpose and being poorly prepared for an effective emergency management response can have negative impacts to the community during and following an emergency.</p>	<ul style="list-style-type: none"> • Maintaining an effective and coordinated response capability • Developing emergency management expertise within Council • Training of council staff • Increased investment in emergency management activities in the Kaipara District
<p>Low investment in resilience and emergency management activities in the Kaipara District.</p> <p>This can lead to emergency management systems that are not fit-for-purpose, which can have negative impacts to the community during and following an emergency.</p>	<ul style="list-style-type: none"> • Increased financial contribution to CDEM Group activities • Continued consideration of natural hazards when creating regulations, policies, and bylaws.



Internal Services

What we do

Internal services are council functions that support other activities. They are an important part in keeping Council running.

Digital Services

Digital Services provide innovative solutions and a clear IT vision that helps Kaipara District Council achieve its objectives, produce positive outcomes, and strengthen its reputation. Digital Services aims to deliver top-notch technology services in a cost-efficient way, making it easier for KDC to provide its core services.

People and Capability

People and capability provide the framework to drive culture, employee performance, remuneration, recruitment, health and safety, wellness and overall engagement. We are a business partner with our leadership teams to provide sound employment advice, and work with employees to ensure we retain, train and keep our staff safe at work.

Customer Service

Customer support centres are our interface with our communities and with our visitors. Our customer support team assist with answering general enquiries, documentation and customer needs. Customer support is delivered through our customer service centres in Dargaville and Mangawhai.

Financial Services

Financial services are an important service of Council. This team provides financial planning, monitoring, and reporting, to Council and to other internal business activities. The team also administer transactional functions including rates, water billing, accounts receivable and receipting, including the administration and maintenance of property records by ensuring the Rating Information Database (RID) and other property information systems are kept up to date. Billing processes are undertaken for land and water rates as well as sundry debt and receipting functions for all of Council.

Direct debit processing and timely follow up of overdue amounts mean that arrears are kept to a minimum.

Communications

Communicating and engaging with the community empowers the community to have input on council projects and plans. Communications supports transparency by communicating council decisions, which can increase public trust in, and reputation of, the Council. This team drives strategic communications, branding and internal, corporate and daily communications through multiple channels. The department also produces all written and visual documents for publication.

Records

Having our records in a digital format provides accessibility for both internal and external customers. Currently many council records are still in hard copy format. Digitising records will ensure continuity of service and opens the door for an on-line help yourself website portal.



Contribution to community outcomes



Effective internal services provide support to all staff across council to do their work well, and ensures council meets statutory requirements

Regular and transparent updates about council decisions and activity keeps community informed and improves community trust and confidence

Having an effective website attracts visitors and newcomers to Kaipara, and ensures community information is accessible

Changes in levels of service

Now	Proposed	Notes
Manual records with staged digitisation.	Digitised records.	Continue digitising all records, making more records accessible to the community online.

What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Communications			
Develop the standalone website to showcase Kaipara District for economic development and destination management *refer also economic development			
Develop a strong brand for Kaipara to promote the vision and outcomes strategy of vibrant communities and a prosperous economy			
Transparent and accessible communications that enable communities to contribute, and informs them of council decisions and activities			
Records			
Digitise council records to ensure documents are easily accessible for the community			

Significant negative effects

Currently no significant negative effects.

Strategic Property

What we do

We are responsible for managing the Council's non-activity property land portfolio and buildings such as offices. This excludes land or buildings utilised for roads, waters, parks and reserves.



Contribution to community outcomes



Council property and buildings support Council in delivering its services to the community.

What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
<p>The council property portfolio will be reviewed to ensure that the purpose for which the property is held remains valid and the property continues to be fit for purpose. Where property is no longer being used for its intended purpose, or cannot meet that purpose, it will be re-assessed for either disposal or used for another valid purpose.</p> <p>This may include part of the land at Fagan Place currently occupied by the 24 1980s pensioner units once the tenants have transferred to new units elsewhere on the site.</p>			
<p>Investigate options to replace Council's leased Mangawhai offices when the lease expires in 2027.</p>			

Performance measures	LTP Year 1 Target 2024/2025	LTP Year 2 Target 2025/2026	LTP Year 3 Target 2026/2027
All health and safety hazards associated with non-activity property and building facilities are managed without incident.	Nil Accidents	Nil Accidents	Nil Accidents
Land identified as no longer required will be identified.	5 number of parcels identified	5 number of parcels identified	5 number of parcels identified

How is climate resilience being considered?

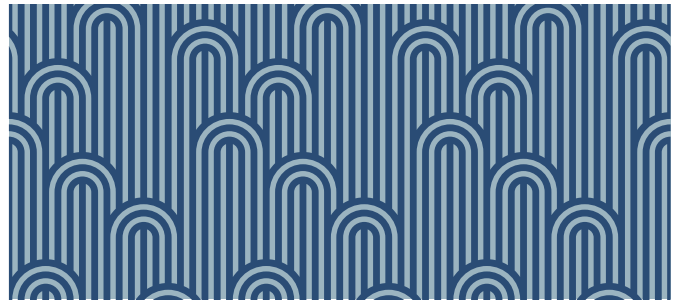
Climate resilience will be considered where relevant.

Changes of levels of service

There will be no changes to the level of service.

Significant negative effects

Currently no significant negative effects for the KDC property portfolio except as noted below.



Identified significant negative effect/issue	Mitigation
<p>Limited use of the former 1990s Dargaville office for council administration and records storage.</p> <p>Parts of the building pose health and safety risks which need to be actively managed.</p>	<p>Identification of hazards and appropriate use of personal protective equipment (PPE).</p>
<p>Limited use of the former 1990s Dargaville office by tenants (ground floor).</p> <p>Parts of the building not in use by the tenants pose health and safety risks which need to be actively managed.</p>	<p>Block accessways so that tenant access is restricted only to area free from health and safety risks.</p>



Economic Development

What we do

Kaipara had an estimated resident population of 27,200 persons in 2022. Kaipara District's population has been growing strongly, particularly over the past ten years. This strong growth has primarily been focused around Mangawhai, with more young families utilising the opportunity to work from home part of the week. This has seen the number of holiday homes in Mangawhai reduce, with more and more becoming permanently occupied.

By contrast, other areas of Kaipara have seen more modest growth driven primarily by local employment opportunities. Dargaville and its surrounds have seen sustained population growth in response to growing local employment.

Kaipara is projected to grow steadily, reaching a population of 35,700 in 2054, however most growth will continue to be centred on Mangawhai due to its proximity to Auckland and coastal lifestyle offerings.

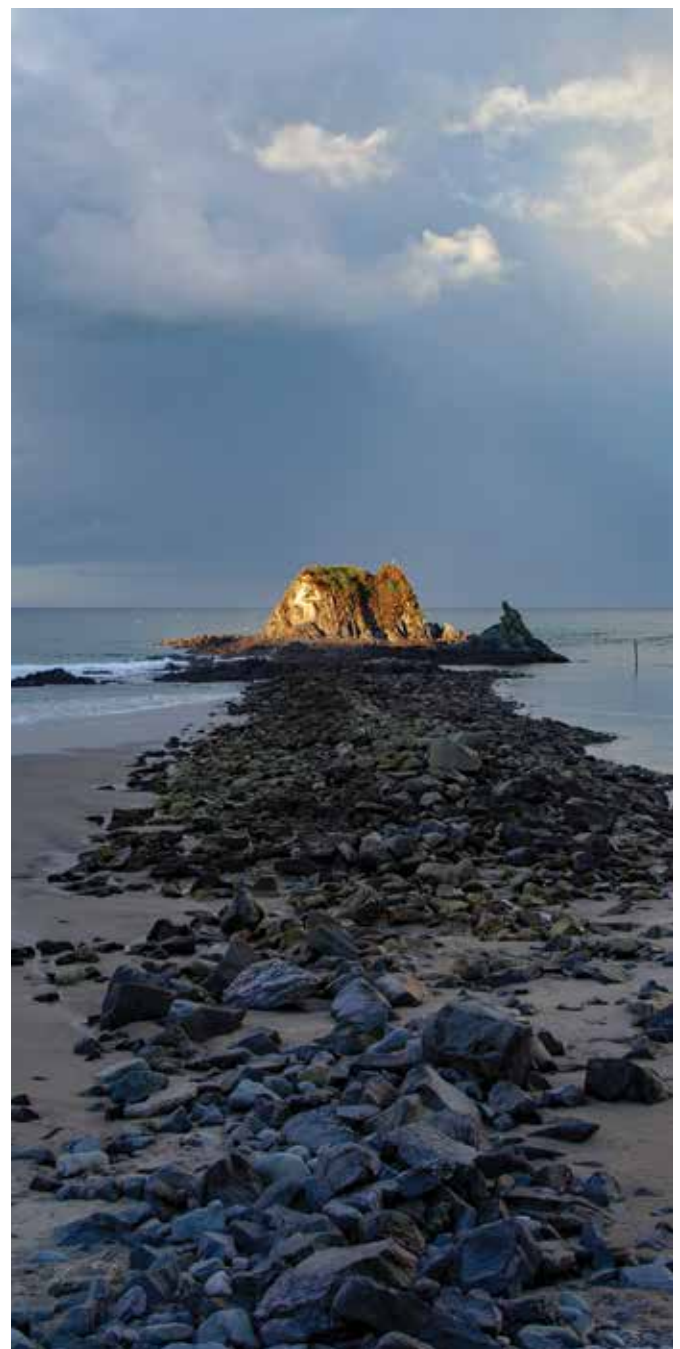
Agriculture, forestry, and fishing were the largest industries in Kaipara in the year ended March 2021, totalling 24% of the district's GDP. Dairy farming was the largest segment of the agriculture industry, making up 12% of the district's total economy, with sheep, beef cattle, and grain farming comprising 4.5% of Kaipara District's GDP.

At Council, there is a desire to seize the opportunities presented by the district's proximity to Auckland and the evident migration north into the district. With a renewed focus on actively encouraging people to live, work, visit and invest in the district, Council established an Economic Development Committee in 2022 to begin a more economic and business friendly approach, and to encourage growth in 'Kaipara – the place to be'.

We are focused on the success of our existing businesses, to attracting new business to the district and to make the most of the opportunities Kaipara has naturally. There are a range of actions councils can now undertake

to achieve this including preparing an Economic Strategy for a longer term view.

We traditionally do this through collaboration with other key agencies in central government, and with the jointly owned Council Controlled Organisation (CCO) established through the LTP 2021-2031 for Northland regional economic development - Northland Inc. It is important to listen to the community and industry with the aim of creating a thriving, prosperous economy with better employment opportunities.



Contribution to community outcomes



Promoting growth and facilitating development across the district					
Enabling and promoting existing and new businesses across the district, and investment opportunities					
Fostering collaboration of stakeholders					
Exploring and enabling a local, regional and national circular economy					
Exploring and enabling a sustainable future					
Considers the economic development opportunities from the current world business, social and environmental situations, and capitalises on them					

Changes in levels of service

Now	Proposed	Notes
Northland Inc leading economic development for Kaipara, as a CCO on behalf of Council.	An additional 'Kaipara focused' strategic approach to ensure more opportunities for existing and new businesses to engage with council so that opportunities and growth can be fostered, for the good of the district, and incorporated into the regional and national plans.	The employment of a lead for economic development in 2023, applied a dedicated resource to this activity. It also ensures consistent input to and monitoring of Northland Inc.



What we will deliver, when

Description	2024/2025	2025/2026	2026/2027
Adopt an economic strategy for 30 years including implementation and action plans			
Implement the Economic Development Strategy			
Measure results of the implementation and action plans and adjust as required			
Develop the standalone website for economic development and destination management with the community engagement team and the communications team *refer also internal services			
Implement strategic marketing initiatives for prosperous results e.g. rebranding 'Kaipara - the place to be'			
Support initiatives such as Welcoming Communities, and niche marketing campaigns such as golf tourism, walking and cycling trails, beaches, etc and capitalise on external funding opportunities			

Significant negative effects

Currently no significant negative effects.



Prospective Funding Impact Statement

District Leadership, Finance and Internal Services (including Council-controlled Organisations)	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	6,812	6,957	7,721	8,042
Targeted rates	52	52	52	52
Subsidies and grants for operating purposes	0	0	0	0
Fees and charges	178	151	151	151
Internal charges and overheads recovered	12,912	11,412	11,614	12,088
Interest and dividends from investments	56	768	159	119
Local authorities fuel tax, fines, infringement fees and other receipts	377	376	376	376
Total operating funding	20,386	19,717	20,074	20,829
Application of operating funding				
Payments to staff and suppliers	17,426	17,265	17,633	18,152
Finance costs	-227	418	403	641
Internal charges and overheads charged	888	643	633	618
Other operating funding applications	0	0	0	0
Total applications of operating funding	18,087	18,326	18,668	19,412
Surplus (deficit) of operating funding	2,299	1,391	1,406	1,417
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0	0	0
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	-1,212	-826	-878	-878
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
Total sources of capital funding	-1,212	-826	-878	-878
Applications of capital funding				
Capital expenditure	0	0	0	0
Capital expenditure - to meet additional demand	0	50	0	0
Capital expenditure - to improve the level of service	104	0	0	0
Capital expenditure - to replace existing assets	314	479	733	631
Increase (decrease) in reserves	669	37	-206	-93
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding	1,087	566	527	538
Surplus (deficit) of capital funding	-2,299	-1,391	-1,405	-1,417
Funding Balance	0	0	0	0

Northland Inc

About this council-controlled organisation (CCO)

Northland Inc Limited, established in July 2012, is the region's economic development agency and regional tourism organisation. Prior to 1 July 2021, it was 100% owned by Northland Regional Council. On 1 July 2021, it became jointly owned by NRC, Kaipara District Council and Far North District Council. Following public consultation as part of their Long Term Plan 2024–2034 consultation process, Whangārei District Council agreed to also become a joint owner of Northland Inc, effective July 2024. Each council (together referred to as the shareholder councils) holds an equal shareholding in Northland Inc.

A joint committee has been established to co-ordinate the responsibilities, duties and powers of councils as shareholders of Northland Inc. Furthermore, all four councils have committed to an annual level of funding for economic development in their Long Term Plans 2024–2034, which will be transferred into, and subsequently allocated from, Northland

Regional Council's Investment and Growth Reserve.

Northland Inc is primarily funded by an operational contribution from the Investment and Growth Reserve. It is project-funded through other public and private agencies, with central government being the next largest contributor. The organisation has a governance board of professional directors, each appointed on a fixed-term basis by the shareholder councils. Operational activity is led by a chief executive officer.

Objectives and activities

The mission of Northland Inc Limited is to make a purposeful economic development impact that builds resilience and improves the prosperity, wellness and equity of Te Tai Tokerau Northland. To achieve this, three priority areas and six enabling activities are undertaken. The six enablers are part of the 'BAU' of Northland Inc and support ('enable') their activities over a range of sectors and initiatives.

Strategic priority 1 – Investment and Infrastructure

Objective	Activities
Grow investment and business support services such that regional economic activity improves consistently year on year.	<ul style="list-style-type: none">• Credible and proactive in the region linking projects with private investment, councils and government & assisting to de-risk key projects.• Leverage the Investment and Growth Reserve to increase investment into Te Tai Tokerau Northland.• Actively support and facilitate investment in strategic sectors (Aquaculture, Agriculture and Horticulture, Digital, Tourism, Ship and Boat Building and Repair Services) in Te Tai Tokerau Northland.• Support and facilitate the development of new and enabling infrastructure such as renewable energy, digital connectivity, roads, rail, and water.• Connected with investment providers into the Region to help direct investment to the most impactful projects.• Credible and proactive voice for the region that is informing government funding options and influencing priorities.• Well informed on infrastructure challenges and opportunities in Te Tai Tokerau Northland.• Strongly connected at both regional and national levels, joining the dots to ensure equitable investment in infrastructure.

Strategic priority 2 – The Primary Sector (Tuputupu Grow Northland)

Objective	Activities
Support and facilitate adaptation and innovation in Northland's primary and associated manufacturing sectors to ensure the people and environment of Tai Tokerau can thrive into the future.	<ul style="list-style-type: none"> Facilitate adaptation and innovation in Northland's primary sector around land use optimisation through to commercialising new agri-business opportunities for domestic and export markets. Facilitate and enable proposals for commercialisation and value-added manufacturing investment locally. Support the Ngawha Innovation and Enterprise Park. Collaborative engagements across - central and local government, national and regionally based sector organisations; landowners and supply chain enablers. Advocate for world class food and fibre businesses to be based in and grow out of Te Tai Tokerau.

Strategic priority 3 – Tourism and Destination Management

Objective	Activities
<p>Support Te Tai Tokerau's visitor industry through delivery of destination management and marketing activity that aims to better manage the impacts of visitation, improve the distribution of benefits and enhance our region's heritage, and culture.</p> <p>Position Te Tai Tokerau Northland within target markets as a desirable place to visit.</p>	<ul style="list-style-type: none"> Lead the Destination Management Plan (DMP) in partnership with relevant stakeholders, industry, iwi and hapū. Facilitate regional investment through sector collaboration groups, marketing the region nationally and internationally, and providing targeted business support for tourism operators. Play a key role in attracting direct investment into the region for infrastructure to support tourism and support the development of sustainable pathways for businesses operating in the region. Honour dual heritage and Māori story telling traditions by supporting stories told by those who have the right to tell them. A strong partnership approach with iwi, hapu, Māori tourism operators and landowners are the basis for growing this portion of the market. Improve regional dispersal, length of stay, expenditure, and the appeal of off-peak travel particularly through leverage of the Twin Coast Discovery programme as a region wide development framework for tourism. Co-ordinate, and where appropriate, lead the implementation of an Annual Regional Tactical Marketing Plan for destination marketing, in alignment with the direction of national tourism organisations and in partnership with the Te Tai Tokerau Northland tourism sector.

Enabler 1 – Innovation and Enterprise

Objective	Activities
Support SME's and Start Ups who want to start or grow their business in Te Tai Tokerau Northland.	<ul style="list-style-type: none"> • Work with government and other stakeholders to deliver funding, innovation, R&D and business support programmes into Te Tai Tokerau Northland. • Contribute towards Te Tai Tokerau Northland's journey towards a more innovative, digital and technologically advanced environment that supports our core and developing industries. • Deliver business advice effectively across the region to support innovation, capacity and capability development through incubation services and the Regional Business Partnership, New Zealand Trade & Enterprise, Callaghan Innovation and Business Mentors New Zealand. • Develop clusters, business networks or associations to take advantage of market development opportunities that leverage Te Tai Tokerau Northland's key sectors and comparative advantages. • Build and sharing specialist knowledge through a business events programme and providing opportunities to access a range of capital support mechanisms for Te Tai Tokerau Northland businesses.

Enabler 2 – Advocacy and Brand

Objective	Activities
<p>Advocate for Te Tai Tokerau Northland to improve the economic well-being of the region, helping to support strong communities and environmental sustainability.</p> <p>Develop and improve the profile of economic development and of Northland Inc to ensure that Te Tai Tokerau Northland understands and values the efforts of Northland Inc.</p>	<ul style="list-style-type: none"> • Northland Inc is proactive and well informed on both the challenges and opportunities in Te Tai Tokerau and is acknowledged as regional leader in impactful economic development. • A respected voice for the region and a credible source for central and local government to understand the regional context and to prioritise investment, policy settings and decisions on key economic opportunities. • Uses powerful communications and a well-connected network to improve the reputation and visibility of the region while advocating for its needs. • Leads the implementation of the regions long-term Economic Development Strategy for Te Tai Tokerau (Te Rerenga). • Provides economic development intelligence and insights. • Assists with project management and delivery of economic response activities

Enabler 3 - Māori Economic Development (“Āe Mārika”!)

Objective	Activities
Assist strategic partners in the Māori Economic Development economy with their high impact Māori economic development projects across all levels, with a specific focus on improving capacity and capability of those with whom we partner with for delivery.	<ul style="list-style-type: none"> • Support tangata whenua to develop and implement their own visions and economic development plans. • Partner with Māori organisations to deliver services to Māori businesses. • Connect into existing local and national Māori Economic Development activity and strategies that will support Te Tai Tokerau. • Engage and partner with iwi, hapū, marae and the Māori community, central government agencies and other entities supporting Māori Economic Development to advance their aspirations in economic development and enable investment, business growth and completion of economic development projects. • Work with, advocate for and support Māori businesses, trusts and entities with their aspirations for growth. • Build a competent team (Northland Inc and partners) that operates as Te Tiriti based partners to support iwi, hapu, whānau and pakihi in achieving their economic development goals. • Engage with MBIE on the continual improvement of the RBP delivery into the Māori economy.

Enabler 4 – Environmental Sustainability

Objective	Activities
Help Te Tai Tokerau Northland businesses achieve environmental sustainability, particularly by reducing their emissions, through partnerships that provide support and practical programmes	<ul style="list-style-type: none"> • Support Te Tai Tokerau Northland businesses to meet climate adaptation targets set by central government through access to appropriate information and tools. • Partner to provide support to Northland businesses with practical programmes. • Use an environmental sustainability focus for all active projects. • Assessing the environmental aspirations of businesses and projects. • Utilise Te Ao Māori/Mātauranga Māori in environment/sustainability Kaupapa. • Have environmentally sustainable business practices within Northland Inc.

Enabler 5 – Partnerships

Objective	Activities
Develop and nurture high trust partnerships across the region with those who have the capability to positively impact economic development outcomes across Te Tai Tokerau.	<ul style="list-style-type: none"> • Develop and maintain high trust partnerships with stakeholders who impact economic development outcomes across Te Tai Tokerau. • Northland Inc is embedded within a network of relationships that bring capabilities and contributions to key projects with shared interests. • Partnership activity spread across central government, local government, business communities, investors and other stakeholders.

Enabler 6 – Organisational Culture and Capability

Objective	Activities
Uphold an internal culture where our team are respectful and supportive of one another; our histories, our whānau, and our aspirations.	<ul style="list-style-type: none"> • Have quality resource that supports capability uplift in staff skills. • Capability to deploy impact or surge capacity in times of crisis or emergency response and have a strong network of operational partners that can activate as opportunity or needs arise. • Well-connected across the region; understands our local economy and employs highly skilled networked people. • Attract, retain and grow appropriate talent aligned to our culture and capability needs. • Culture of being performance and outcome driven, encouraging professional development, and personal wellbeing.

Key performance measures

Strategic priority 1 – Investment and Infrastructure

How we will measure	2024/2025	2025/2026	2026/2027
Number of inward delegations hosted	3	3	3
Number of high impact projects that are implemented (reporting by regional strategic sectors)	4	4	4

Strategic priority 2 – The Primary Sector (Tuputupu Grow Northland)

How we will measure	2024/2025	2025/2026	2026/2027
Projects assisted through stages of growth	6	6	6
Number of meaningful engagements and relationships with landowners, businesses, stakeholder that lead to and support positive outcomes	88	88	88
Number of businesses and landowners that as a result of engagement are exploring, developing, leading and delivering on change activity	24	24	24

Strategic priority 3 – Tourism and Destination Management

How we will measure	2024/2025	2025/2026	2026/2027
Number of destination promotion campaign initiatives to generate national exposure to the region (reporting will include number of businesses that are engaged in the campaign)	1	1	1
Number of Destination Management Plan initiatives completed in partnership with stakeholders	6	7	8

Enabler 1 – Innovation and Enterprise

How we will measure	2024/2025	2025/2026	2026/2027
Number of businesses engagements assisted (includes both one-to-one and one-to-some assistance and reporting by TA and industry)	250	250	250
Proportion of those businesses assisted that are Māori (by TA and industry)	35%	35%	40%
Client satisfaction with businesses assistance provided by Northland Inc as measured by Net Promotor Score	NPS>50	NPS>50	NPS>50

Enabler 2 – Advocacy and Brand

How we will measure	2024/2025	2025/2026	2026/2027
Number of regional economic development updates or reports released	6	6	6
Number of media features that profile the region	24	24	24
Number of media activity that references Northland Inc	52	52	52

Enabler 3 - Māori Economic Development (“Āe Mārika”!)

How we will measure	2024/2025	2025/2026	2026/2027
Number of iwi/hapū groups and other Māori organisations, e.g. marae, land trusts, etc., actively supported	18	20	22
Proportion of Māori organisations that are satisfied with Northland Inc support	>80%	>85%	>90%

Enabler 4 – Environmental Sustainability

How we will measure	2024/2025	2025/2026	2026/2027
Number of businesses and organisations supported to improve their environmental sustainability	20	30	40
Number of Northland businesses taking action to reduce their emissions	20	30	40
Number of Northland businesses supported to meet climate adaptation targets set by central government	20	30	40

¹Key performance measures are not specifically set for Enablers 5 and 6 as these are covered by KPIS for other areas.



SECTION 3

Rautaki Hangahanga Infrastructure Strategy



Infrastructure Strategy

Executive summary

Kaipara District continues to grow, it continues to attract visitors to its many beautiful shores, and it continues the many and varied primary industry activities. The infrastructure of the district needs to support the key urban towns, villages and settlements that make up this vibrant area via the community outcomes and the vision of Kaipara – the place to be.

This infrastructure strategy provides a response to the needs of the growth, economic changes and key challenges with a three year focus on recovery from the adverse weather events of 2023. These weather events disrupted our level of service across many activities, particularly roading, open spaces and stormwater networks, and it will take time to both complete the remediation works and return to the routine maintenance schedules.

An additional challenge comes from the reintroduction of activities across the waters portfolio, creating an environment where investment ability over the next three years is further reduced to ensure rates are kept as reasonable as possible.

While we focus on recovery we must also look to the future and start planning for it in ways that will add economic value to our ratepayers and improved levels of service. For example:

- Flood Protection and Land Drainage – reassess the responsibilities of ownership, management and control that have been unchanged since amalgamation of councils in 1989
- Solid Waste – determining how we implement our Waste Management and Minimisation Plan so that Kaipara is contributing to achieving the Aotearoa New Zealand Waste Strategy goals for 2030.

The aspiration in this strategy may by necessity be tempered with the realism of our situation, however, we cannot lose sight of the drivers of built in resilience, accessible assets, increased regional collaboration and enabling of economic development that will springboard us into the next horizons.

Improving asset management information will guide planning and decision-making to ensure we emerge from our recovery focus with a clear outline of what is needed to support our current assets as well as what is needed to support the various communities of the district in their growth and economic outlooks.

PART 1 About the Strategy

1.1 Purpose and scope

Leveraging the expansive approach from the previous infrastructure strategy, a more concise perspective is presented here in order to provide focus for the actions required to achieve the community outcomes across the district.

The Local Government Act (2002) stipulates that a local authority must, as part of its long-term plan, prepare and adopt an infrastructure strategy for a period of at least 30 consecutive financial years.

In response to this LTP taking a three year view, this infrastructure strategy will focus on a three to ten year period that takes us through the storm recovery actions and into the next horizon for progression. This will see some previous aspirations tempered with the realism of the situation in which we find ourselves. The building of resilience across the district, particularly around our waterways and transport corridors, takes a larger focus for storm recovery reasons and also in order to ensure there is connection for our communities. Access and inclusion across our asset base, and collaboration with groups and organisations within the district, the region and even wider are drivers to achieve the activities included in the associated Activity Statements.

The relationship of the infrastructure strategy to other strategic documents remains the same with additional support for the increasing focus on enabling economic development and growth.

1.2 Stakeholders/audience

There will be many individuals and groups that will find the information contained in the infrastructure strategy of interest. There will also be many groups that will be part of the collaboration needed to achieve what we propose to do. The table below shows the key stakeholders.

External organisations	Community	Collaborative and co-funding organisations
Taumata Arowai and Northland Regional Council (NRC)	Kaipara residents and ratepayers	Ministry Business, Innovation and Employment (MBIE)
Fire and emergency organisations	Elected members	NZTA
Government ministries	Mana whenua	Ministry Primary Industries (MPI), Department of Conservation (DOC), Ministry for the Environment (MFE)
Council auditors and credit agencies	Land developers and landowners wishing to develop	Fellow Northland councils

Infrastructure can enable and support the wider outcomes our community is looking to achieve. While some of the infrastructure is almost invisible (below ground) and can easily be taken for granted, all our infrastructure exists to serve our communities.

Across Kaipara District’s diverse geography and demographics, a ‘one size fits all’ approach may not work. To that end we will continue to engage and collaborate with impacted communities during the design phase of projects, so that integration of community, partners and stakeholders are considered alongside other drivers in the decision-making process.

1.3 Trends affecting Kaipara

The Kaipara District Environmental Scan was compiled in February 2023 giving a comprehensive overview of all the services available throughout the district and the environment in which Council operates. It includes information on the physical environment, demographic trends, economy and state of the district's infrastructure, whether Council owned or owned and operated by others.

Understanding what the future holds for Kaipara, both within and outside district borders, is crucial to enable Council to make educated planning decisions for local infrastructure and the Environmental Scan provides a current assessment as well as forecasts where these can be made.

It is clear from the scan that growth, economic development and regional connections remain the key themes and trends that affect Kaipara and following the adverse weather events of 2023, the roading aspect of regional connections has been exacerbated as needing attention.

Growth

The total number of households in the Kaipara District is estimated to have risen from 7,100 in 2001 to 11,300 in 2022 (Infometrics data). Households are projected to grow to 15,000 in 2054.

SA2 area	Households		Annual Growth	
	2022	2054	2024-2034	2034-2054
Kaipara Coastal	1,726	1,851	0.3%	0.0%
Maungaru	784	783	0.3%	-0.3%
Dargaville	2,100	2,499	0.6%	0.4%
Ruawai-Matakohe	1,145	1,165	0.4%	-0.2%
Otamatea	821	875	0.6%	-0.2%
Maungatūroto	557	750	1.2%	0.6%
Kaiwaka	1,058	1,427	1.4%	0.5%
Mangawhai Rural	1,313	2,732	3.3%	1.7%
Mangawhai Heads	1,204	1,913	1.9%	1.1%
Mangawhai	573	868	2.2%	0.5%
Kaipara District	11,282	14,862	1.2%	0.5%

All areas are expected to grow in the period of this LTP and this will be aided by strong net migration figures for New Zealand and the emphasis on regional migration in work visa rules.

These growth projections will be considered in all infrastructure planning and will guide the quantum, size and timing of the need for new assets as well as upgrades to existing assets.

Now with the Three Waters Legislation being repealed, Council is in unfortunate position, where investment over the next three years has been significantly reduced to ensure rates remain affordable. For example, a sum of \$154m over three years was forecasted in the Entity A Asset Management Plan, compared to \$32m included in the Long Term Plan. The reduction places Council at risk from statutory non-compliance, asset failure and limiting growth

Economic development

Kaipara is experiencing growth in GDP shown by the 2023 increase of 1.7%. This growth was higher than the wider Northland region. Job growth also continued and the unemployment rate, while rising for 2023, remains lower than that for the Northland region or New Zealand as a whole.

Across the district the agriculture, forestry, and fishing industry continue to be the largest employing sector, despite some fall in employment numbers, while manufacturing and construction are the largest contributors to economic growth over 2013–2023.

Tourism – while a lot of Kaipara tourism is still based in nature, accommodation and food services industries are growing as a proportion of the economy as visitor numbers are again on the rise. The close proximity to Auckland continues to be a driver for this with driving times to the district recently improving with the opening of the Puhoi to Warkworth motorway extension.

Infrastructure planning will align with the Economic Development and Growth Strategy to ensure expected outcomes for the community are achieved.

Regional connections

There are many connections within our region with social, cultural, economic and environmental aspects that reflect local government's well-being areas. Significant infrastructure projects in other parts of the region can and do impact these well-beings for Kaipara. In our infrastructure planning we need to consider those impacts and plan for infrastructure that is complementary to or extending of the benefits provided across the district and the wider region.

It is widely considered that improved transport connections with Auckland would assist in bolstering the Northland economy. Through the adverse weather events of 2023, those transport connections were severely tested when local roads were needed as detours for state highways. They are often not constructed to cope with the increased traffic in the event a detour is put in place.

Working with the other councils in our region can also strengthen the connections needed to ensure the best outcome for all our collective communities. This may be for waterways, transport modes, tourism and economic development.

PART 2 What are our infrastructure challenges?

Over the three years of this LTP, the first focus is the recovery projects related to the adverse weather events of 2023. Adverse weather events may increase in both frequency and intensity which means that the infrastructure we repair now must have a betterment element applied so that these assets can withstand future events in a much more resilient way.

Other challenges in the next three years are:

- Returning our parks, open spaces and roading to the level of service disrupted so dramatically by the continued weather events of 2022 and 2023 – budgets were spent on urgent clean up and repairs while the standard maintenance schedules were disrupted by both the weather events and the urgent works.
- Meeting customer expectations and legislative requirements – this is particularly true for balancing affordability and providing the services expected of a district such as Kaipara. Introduction of new solid waste initiatives will be an example of this.
- Balancing cost drivers with embedding resilience and environmental considerations at all levels of the asset management lifecycle
- Developing the connectedness with central government agencies and the councils within our region to ensure we are working together rather than in a fragmented way
- Keeping the recovery focus while also planning ahead to the next horizon – again balancing available funds, escalating costs and the community wants and needs.

PART 3 How we will manage infrastructure

Complete delivery of the recovery activities and utilise our growing asset information base to establish programmes for the future.

3.1 Approach

While the main focus for managing infrastructure over the next three years is the recovery activities, anything we plan or implement must link to at least one of our community outcomes – prosperous economy, affordable living, dependable roading, vibrant communities and a healthy environment.

The way we procure and deliver infrastructure activities will follow the procurement guidelines and Project Management Office (PMO) practices to ensure good governance. There will be strong focus on safety, social procurement, creating public value, efficiency improvement and environmental impacts.

We will use technology wherever we can to assess and validate the asset information, condition and maintenance required in order to maximise efficiencies of all resources. During the next three years we will assess the technology at hand for operational and asset management use to determine the step change required to make this possible without needing to work outside the systems or supplement the available data.

Significant work was undertaken for the expected establishment of new water entities across the country and the asset management data and planning work will be added to the asset management system to ensure it can be utilised for evidence-based decision-making wherever possible.

Our Engineering Standards are being reviewed and when adopted will apply to any, new, renewal or improvements works.

3.2 Funding

Consistent with the Local Government Act 2002 (LGA), the council budgeting process is iterative. Initial budgets are collated by staff and then workshopped with elected members. Once Council agrees the draft budget and feels it is in line with community expectations, it is issued for public consultation. Based on submissions received from members of the community, feedback and adjustments are ratified by Council before being formally adopted late July 2024.

Infrastructure is our biggest investment and provides the facilities Kaipara District's communities need to be vibrant and prosperous in a healthy environment. The funds needed to provide and keep this infrastructure working mainly come from:

- Your rates – general and targeted
- NZTA subsidies for road maintenance and upgrades
- Development and financial contributions.

Funding from external sources is utilised where there is a project or activity that meets the criteria of the available fund and an application to the fund is successful. Several recovery projects are now being funded or part-funded this way and we will continue to monitor possible external sources of funds as they become available.

PART 4 Activity groups

4.0 Introduction

This strategy comprises seven activity groups

Roading and Footpaths	Dependable roads that are resilient to adverse weather, and bridges, footpaths and cycleways that connect communities	
Three Waters	Water Supply	Sourcing, treating and distribution of quality potable drinking water in a sustainable and environmentally aware manner, including catering for growth
	Wastewater	Collection, treatment and disposal of wastewater in a sustainable and environmentally aware manner, including catering for growth
	Stormwater	Management of discharges and collecting of contaminants in a manner that protects the environment and public health, including catering for growth
Flood Protection and Land Drainage	Land drainage and flood control mechanisms	
Solid Waste	Reduce waste, increase recycling and resource recovery for the protection of the environment and human health	
Open Spaces and Facilities	Provide and maintain a portfolio of reserves, open spaces and facilities for the enjoyment of our communities	

4.1 Roothing and Footpaths

The transport activity includes all Council-formed roads, bridges and associated assets, as well as parking, footpaths and cycleways. It excludes private roads and unformed roads. In Kaipara, transport plays a major role in connecting to the key destinations in Northland, and to the rest of New Zealand through Auckland. Our transport assets are critical for people to move around quickly and safely, but also for the movement of goods to drive our primary industries and wider economy. The transport activity seeks to improve the customer journey experience by delivering dependable roads for safe, direct and timely journeys with minimal disruptions.

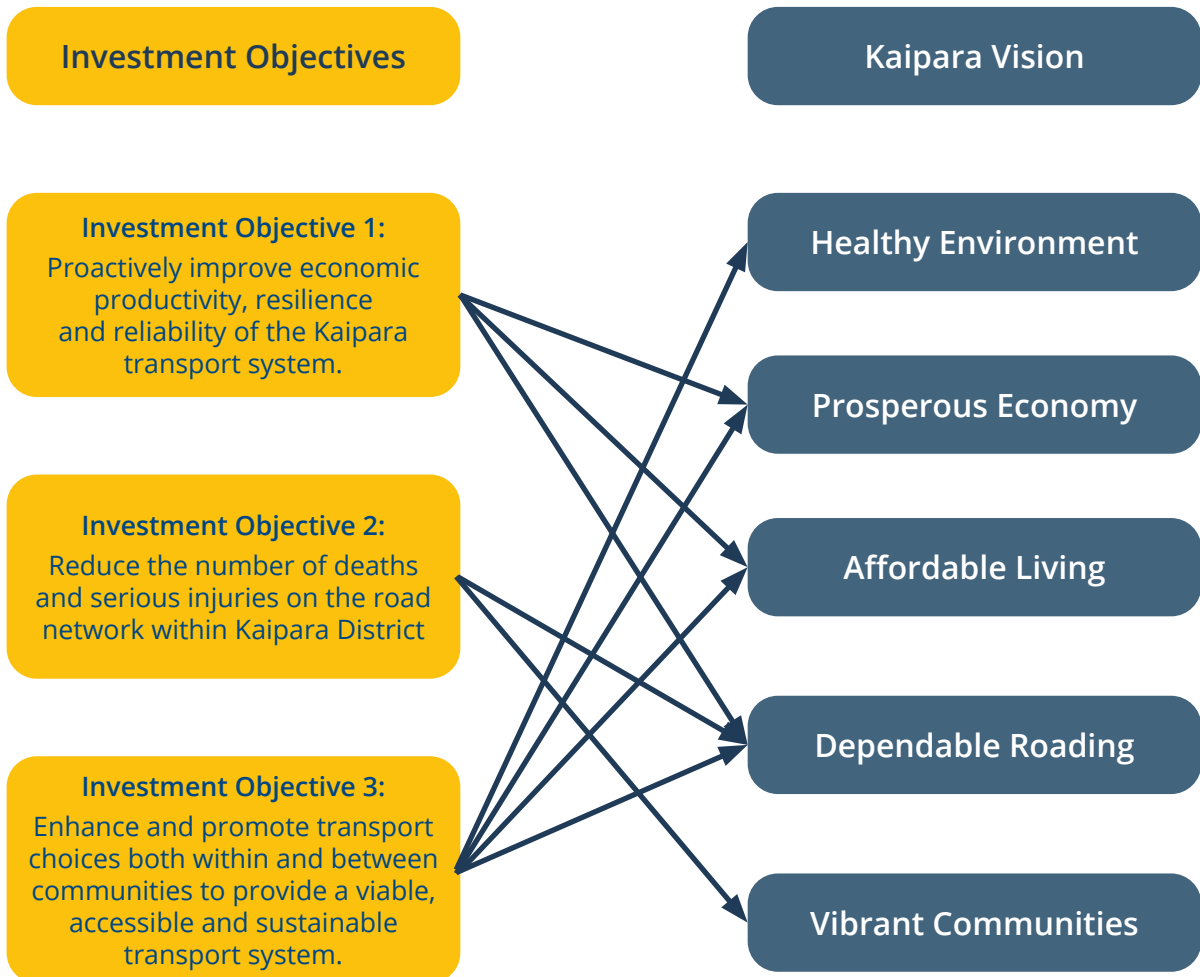
Following the adverse weather events of 2023, the roading network has a vast recovery programme ahead. Immediate repairs were affected to open roads and create transport connections for the communities. Some of these repairs were interim in nature and need to be revisited for a long-term solution. Other damage is still to be repaired as no temporary solution was identified.

The first focus of the three years of this LTP is to continue the recovery programme established after the weather events. This impacts both the maintenance and improvement programmes previously planned in order to ensure both capacity and capability are available to achieve the recovery activities.

The Kaipara District Integrated Transport Response is still a cornerstone of the approach as it meets both New Zealand Transport Agency (NZTA) and central government investment requirements. This response is a plan for the future, taking the community on a journey to establish an improvements programme that addresses requirements of both levels of service and growth.

Further to this will be the work with NZTA to determine future detour routes in the event of state highway closures along with the necessary upgrade works identified to ensure local roads are capable of carrying the detour traffic.

Maintenance works also follow this approach for routine and cyclic operational works, as well as any capital renewals works under this umbrella. The investment objectives of both programmes map to the community outcomes of our vision. Resilience, safety and transport choices are considered as drivers for each area in the district and each activity type within this portfolio.



4.2 Water Supply

Council owns, operates and maintains five community water supply schemes for Dargaville (including Baylys Beach), Glinks Gully, Ruawai, Maungatūroto and Mangawhai, providing them with a sustainable safe drinking water supply.

Outside of these reticulated areas communities rely on self-serviced water supplies, mainly through private water tanks.

Kaipara District’s water supply networks are quite old, however stood up well to the continued weather events across 2022 and 2023. Storm damage repairs are largely complete and ensuring optimal operation of each system, from raw water source through to treatment, storage and distribution after these repairs is a key focus of this LTP period.

Storm damage was assessed in the immediate and obvious vicinities throughout the network and often with the help of the community calling in issues they were seeing. Now we need to reassess

the whole of our systems.

Leak detection programmes will be ramped up to ensure any lingering network damage that had not been immediately obvious is found and repaired. The raw water lines are often in hard-to-reach locations away from the treatment plant and walking these lines will assess condition, identify any illegal connections and identify any natural hazards that need clearing to ensure ongoing supply is not hindered in any way. These activities will aid in planning for the future priorities of the next LTP period.

Significant effort had been put into working with the proposed Entity A (under the now repealed Water Services Reform) to establish an Asset Management Plan (AMP) that would guide the Kaipara through the next 30 years allowing for the increased level of service, growth, environmental impacts and compliance required and expected by our communities and regulatory bodies.

Some of the work around asset data will be brought into our asset management practices and activities from the AMP that support our recovery programme are included in this LTP period. The increased monitoring, sampling and reporting now required for compliance is now operational.

Finalising the decision for Dargaville's water resilience through a preferred storage solution is also required in this LTP period.

4.3 Wastewater

Across the District, Council owns, operates and maintains six community wastewater schemes in Dargaville, Glinks Gully, Kaiwaka, Maungatūroto, Te Kōpuru and Mangawhai providing reliable wastewater services that minimises adverse effects on the public and environment.

There are also a number of smaller wastewater treatment facilities, generally servicing campgrounds and other community facilities such as public toilets. Operations and maintenance funding for these systems come from community facilities budgets and for the purposes of this LTP are discussed in the Open Spaces and Facilities activity area.

While many of the schemes are relatively young and generally in above average condition, the continued weather events and particularly ex-Cyclone Gabrielle caused significant havoc across the networks. Storm damage repairs are largely complete and ensuring optimal operation of each system, from collection through to treatment, storage and disposal after these repairs is a key focus of this LTP period.

Stormwater infiltration into the piped network and the pond-based treatment plants during these significant weather events places a much-increased burden on the capacity of these parts of the schemes. Assessment of these infiltration points will continue with any breaches on public assets being addressed or planned for future works while issues on private assets will be advised to the property owner for correction.

Significant effort had been put into working with the proposed Entity A (under the now repealed Water Services Reform) to establish an Asset Management Plan (AMP) that would guide the Kaipara through the next 30 years allowing for the increased level of service, growth, environmental impacts and compliance required and expected by our communities and regulatory bodies.

Some of the work around asset data will be brought into our asset management practices and activities from the AMP that support our recovery programme are included in this LTP period. The increased compliance requirements are now operational or in progress.

Activities to ensure both quality, capacity and treated effluent disposal will continue.

4.4 Stormwater

Five community stormwater drainage schemes for Dargaville, Baylys Beach, Te Kōpuru, Kaiwaka and Mangawhai are owned, operated and maintained by Council. Stormwater assets provided in Glinks Gully, Kelly's Bay, Pahi, Whakapirau, Maungatūroto, Tinopai, Paparoa and Matakōhe are predominantly incorporated into the road network.

These act to remove and discharge stormwater in regular and extreme rainfall events, whilst collecting contaminants to protect the environment.

The stormwater networks are a mixture of open drains, pipes, manholes and sumps and it is these assets that were most overwhelmed during the continued weather events of 2022 and 2023. That said, the events of February 2023 were of an intensity that would have overwhelmed any system.

Recovery activities for stormwater assets are ongoing with many locations requiring engineering input to ensure solutions meet expectations as well as fitting into the existing network without causing further issue. We have been successful with external funding applications for these activities and will continue to seek other funding opportunities as they become available to ensure our stormwater defences are fit for purpose across the district.

Where stormwater interlinks closely with flood protection, we will work with NRC to ensure responsibilities for stormwater management and river/coastal management are clear. Collaboration with the drainage districts, NRC and fellow Northland councils will be needed for maximum impact and effect.

The Catchment Management Plans are an essential tool in planning and managing stormwater within a catchment area. Along with the NIWA model and the NRC hydrology river model, they form essential inputs into future planning and in particular, will define targets or overall infrastructure needs.

Significant effort had been put into working with the proposed Entity A (under the now repealed Water Services Reform) to establish an Asset Management Plan (AMP) that would guide Kaipara District through the next 30 years allowing for the increased level of service, growth, environmental impacts and compliance required and expected by our communities and regulatory bodies.

Some of the work around asset data will be brought into our asset management practices and activities from the AMP that support our recovery programme are included in this LTP period. Consideration will also be given to assets found in the work for Entity A that did not appear to belong to either a stormwater network, a roading network or parks and open spaces. These assets will be assigned to one of these three categories or flood protection to ensure management and maintenance programmes exist for all stormwater assets

4.5 Flood Protection and Land Drainage

Council coordinates land drainage works in 30 land drainage schemes of various sizes. The largest is the Raupō Drainage District, where Council provides administrative and technical support. To fund the costs of local infrastructure, a targeted rate applies for each drainage district.

Previous approaches to managing this infrastructure has largely been facilitative and reactive, and due to the fragmentation of the drainage districts, this can result in inconsistencies in assets, levels of service and governance.

While the Raupō area contains better asset data, due to condition assessments made and overall, more organised management, other districts have a mix of public and private assets that needs to be better understood.

It is the interplay of both public and private assets that will allow the levels of service to be achieved. Drains being able to remove floodwater within three tidal cycles is still a key level of

service, however the height of stopbanks needs to be revisited following adverse weather events in 2023 and could vary in different locations.

The focus of the first three years of this strategy will be to re-assess the responsibilities of ownership, management and control that have been unchanged since amalgamation of councils in 1989. Where NRC has responsibility for catchment management this has often been blurred with the drainage districts, the river systems and the harbours. Neither NRC or KDC can do this alone, and it is proposed to bring together a wider group of impacted parties, particularly from central government, mana whenua and our neighbouring councils who impact the flows and sedimentation of our waterways.

We will consider the drainage district boundaries – are they still appropriate or should we consider new boundaries that better meet current and future needs? Within those boundaries identifying and assessing the condition of the private and public assets is needed in order to understand the risks each drainage district faces.

We will formalise action plans for each agreed district for maintenance and future improvements. Having forward plans for these districts will allow us to consider funding options from all avenues as they arise in a considered and collective way. This will achieve a greater outcome than individual, fragmented applications for funds for a generally known but unspecified activity.

The recovery works in progress will be completed – those with external funding must be complete by June 2025 and we will continue to seek external funding opportunities to build the defences needed across the district for flood protection.

4.6 Solid Waste

Kaipara District Council (Council or KDC) has a statutory responsibility to promote effective and efficient waste management and minimisation within the Kaipara District (Section 42, Waste Minimisation Act 2008 (WMA)). In order to do this, Council is required to adopt a waste management and minimisation plan (WMMP) under Section 43 of the Act. The KDC WMMP was adopted by Council in November 2023.

The WMMP is a guiding document which identifies Council's vision, goals, objectives, targets and methods for achieving effective and efficient waste management and minimisation. It also provides information on how we intend to fund the activities of the WMMP over the next six years.

In addition to the legislative framework in which this WMMP has been developed, it has also been developed in the context of the NZ Waste Strategy 2023 (NZWS). The NZWS sets out the long-term policy priorities for waste management and minimisation and has a vision for 2050:

- By 2050, New Zealand is a low-emissions, low-waste circular economy.
- We cherish our inseparable connection with the natural environment and look after the planet's finite resources with care and responsibility.

Implementation parts of the WMMP is the focus over the period of this infrastructure strategy so that Kaipara District is contributing to achieving the NZWS 2030 goals. The NZWS states that "By 2030, our enabling systems are working well, and behaviour is changing".

Due to the recovery focus of this LTP, the collection services, education programmes and transfer station operations will continue unchanged for these three years with the enhancements to be gained by the implementation of the WMMP programme to begin in the next LTP period.

Assessment and treatment of closed landfills will be planned for and completed, ensuring discharges are managed and the impacts of climate change minimised, as well as using the land resource to provide community facilities wherever that may be possible.

4.7 Open Spaces and Facilities

Kaipara District extends from coast to coast and captures a diversity of landscapes, environments and, consequently, a diversity of reserves and open spaces. These range from playing fields to local playgrounds, cemeteries, seaside picnic spaces, wilderness coastal areas, riparian strips, iconic rock formations and some larger bush reserves. Facilities for maritime use, camping, sports and recreation as well as walkways round out this vast category of assets and services the Council administers.

There are key issues to be addressed in natural hazards, climate resilience, the ebb and flow of community demographics and populations, along with community expectations for participation and economic development in order to deliver the required outcomes.

Connection and inclusion will be important factors in the planning of any facilities to be established or upgraded so that the immediate community as well as the broader district surrounds are able to utilise them. This includes facilities to be established by developers, community groups or sports clubs which must meet the standards that Council would apply to the project if it were implementing the project itself.

A key focus for this LTP period is to clear the backlog of vegetation management and maintenance after the disruption to maintenance schedules both from the damage done by the weather and the weather itself preventing crews from doing little more than the urgent repair works.

Vegetation management and maintenance schedules need to have enough flexibility to allow changes in direction or location for service levels to be maintained. Pest plants and dangerous vegetation will be pro-actively managed. Maintenance schedules and the requisite budgets will be updated for all new facilities – the required activities and budgets will be understood from the outset of the project to allow sufficient forward planning through the Annual Plan or Long-term Plan process for the funding of this.

Planning future open spaces will be informed by various information reports including Northland Aquatic Facilities Plan by Sport Northland and the Mangawhai Future Open Spaces and Facilities Needs Assessment from Xyst.

Cultural impact assessments, environmental impact assessment and archaeological assessments are important steps for Council and mana whenua in any project undertaking.

4.8 Key assumptions

- This LTP is only for three years
- Roading and Footpaths key focus is on recovery
- Focus on making what we have good rather than only 'shiny new things'
- Services for all water activities are included for the full three years of this LTP.

Statement of Comparison

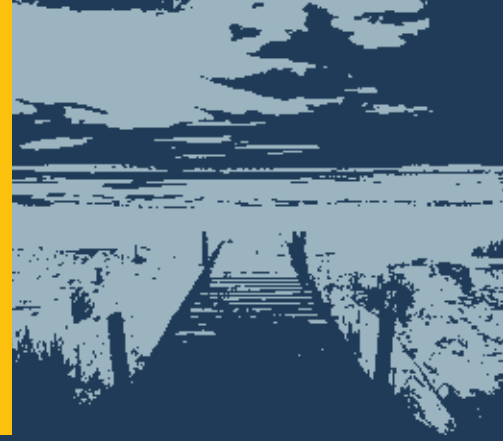
Water and Sanitary Services Assessment

Sanitary works as per the Drinking water, Wastewater and Sanitary Services Assessment Review 2021/2022, align with the work programme in this LTP and will continue to be incorporated in future LTPs.



SECTION 4

Rautaki Tahua Financial Strategy



Financial Strategy

For three years 2024–2027

Overview

This Financial Strategy sets out how Council plans to fund its operations and what the impact will be on rates, debt, and level of service. It outlines our overall approach and how Council is demonstrating prudent financial management. Once adopted, the Financial Strategy acts as a reference guide when we make decisions.

Kaipara District suffered major, long-lasting damage to its critical infrastructure during the extreme weather events, significantly lengthening the recovery phase for Kaipara District, which is anticipated to take many years. A central Government emergency recovery order means we are one of eight councils around Aotearoa New Zealand who are able to adopt a three-year, unaudited plan with a focus on recovery.

Council is also operating in an uncertain and challenging environment, with increasing inflation, central government reforms and continuing supply chain disruptions.

Central Government has repealed the Water Services Act and replaced it with their own Local Water Done Well policy. This changing legislative environment means three waters services are now to be included in Council activities.

With three waters services now being retained, and the impact of recovery from the extreme weather events, time and funding have been the core constraining items in the LTP.

Strategic direction 2024–2027

- Completion of critical repairs to roading and resilience of the roading network. The focus of this three-year plan is recovery from the extreme weather events. In offering the emergency recovery order, government could see that a ten-year plan would not be accurate as many of the repairs required are longer term, and staff are not in a position to understand the extent and value of the remediation work from Cyclone Gabrielle and the other weather events.
- Focus on the roading and transport programmes over the next three years is recovery, adjusting costs to include inflation and each year minor level of service improvements. Further increased funding of roading budgets in year three ensures a more resilient roading network and increase in level of service (LOS) from current to meet the new emphasis from Council, to have Dependable Roding. The key challenge is firstly to ensure there is provision to get our roads repaired and rehabilitated and then ensure we maintain our levels of service, having increased resilience built into the network.
- Increase investment in infrastructure for three waters services, and extending asset lives. Much of our infrastructure needs upgrading as a result of growth or as in the case of many of our wastewater treatment plants, needs to be upgraded to meet technological and environmental standards. With the Three Waters legislation being repealed, Council is in an unfortunate position, where investment over the next three years has been significantly reduced to ensure rates remain affordable. Many of the assets will have their lives extended in use where possible.
- Additional investment in parks maintenance is a response to the backlog caused by the storms, growth in Mangawhai and a prior deficit in funding throughout other parts of the district. Renewals and upgrade in level of service are planned for non-growth areas infrastructure in council open spaces and public toilets.

- Key strategic projects are planned for areas of growth, with new community hubs designed for Dargaville, and physical construction in Mangawhai in 2027. New Mangawhai pensioner housing units will be completed.
- A key focus of this Council is economic development and it has recently appointed an adviser to lead this process. The economic development strategy will be developed first so that any future projects can then be identified.

Key points of the Financial Strategy 2024–2027

To support this strategic direction, the financial strategy:

- Recognises debt is being used to fund approximately 20% of the capital projects as there is very little external funding apart from roading subsidies available to Council.
- Recognises external debt is limited through negotiated funding limits at \$100 million.
- Determines Council's net loan interest will be no more than 15% of its total revenue.
- Determines liquidity has to be greater than 110%
- Manages debt to achieve intergenerational equity and manage repayments of principal.
- Maintains a balanced budget.
- In 2024/2025 through the Long Term Plan process Council recognised that in 2022/2023 and 2023/2024 rates had been collected for employee costs and other general rate expenditure but not spent. During deliberations Council agreed to use these collected but unspent rates on the one off expenditure needed to repair Cyclone Gabrielle work in these years. This helps with affordability of the 2024–2026 rates (Year 1 and Year 2 of this LTP).
- Works towards increased funding of depreciation of all assets with the exception of roading assets (which for the most part is funded by general rates and NZTA subsidy) to 100% so that renewals can be funded. Parks assets, open spaces assets, facilities and district leadership assets are funded to 50%. This is a reduction on previous years to help with affordability.
- Ensures we continue to do the basics; we maintain and renew our assets across the existing roading and waters networks. Specifically, Council has put more funds into roading as our community has told us this is important to them. Roading services will be at an improved level.
- Considers affordability to ratepayers. Council needs to absorb around 40% in increased costs that has occurred over the last two years in roading alone. Council has smoothed the rates rises to a maximum of 9% after growth. Continued growth in the district will aid in helping to reduce rates as well. Council knows this first-year increase will be difficult for its ratepayers but recognised the Council does not want to go backwards with its service levels.
- Maintains and provides for renewal of our existing assets, as this is an important focus of our Infrastructure Strategy. This does have a direct impact on rates increases to get to the correct base level of expenditure in the first year.
- Ensures development contributions are set to recover the cost of growth.
- Considers other sources of revenue to fund projects where this is possible. eg grants, subsidies, and investments.

Issues having a significant impact on Council

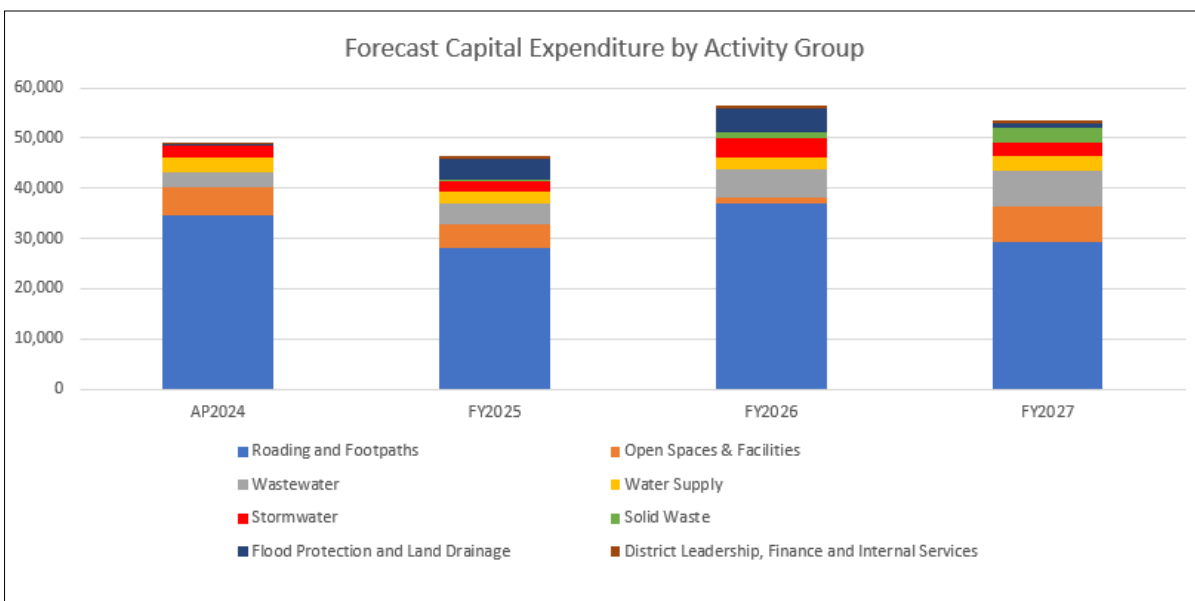
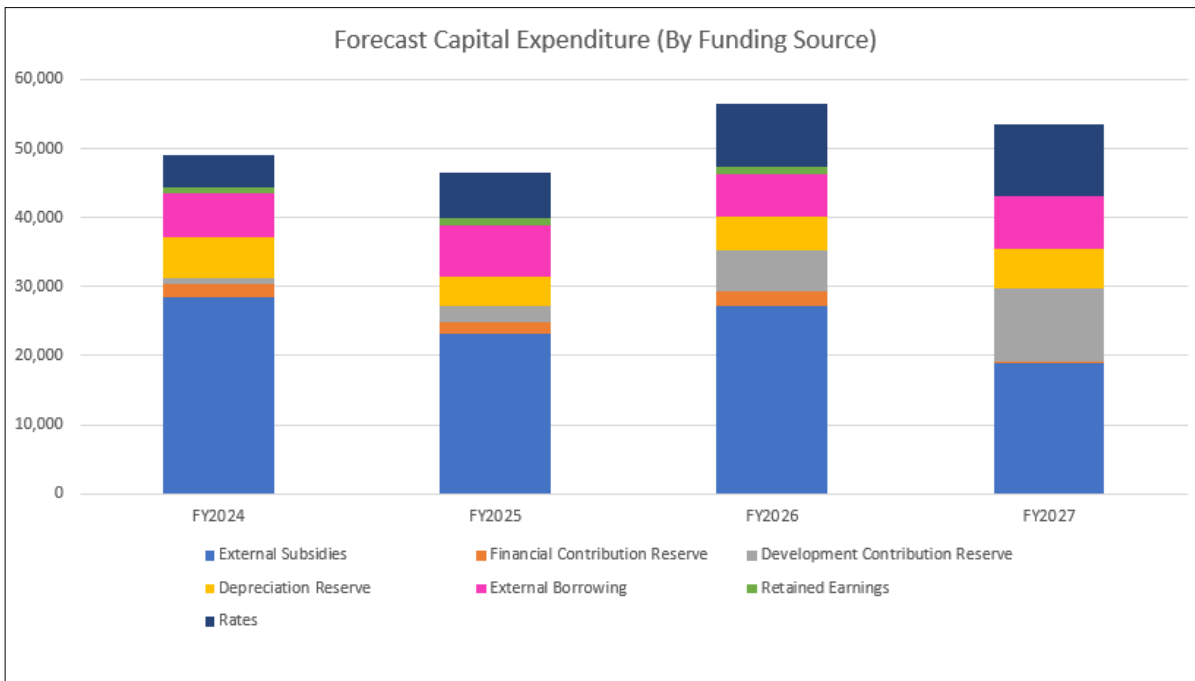
Capital expenditure with emphasis on roading recovery

The focus for this Long Term Plan 2024–2027 is on recovery activities and building resilience in our network. Since the 2023 extreme weather events Council has been rebuilding damaged three waters infrastructure with funding coming from insurance, the Local Government Flood Resilience Co-Investment Fund, and where possible, Council’s own surplus funds. Our roading network repairs in the first year subsequent to the storm were 100% subsidised by New Zealand Transport Agency (NZTA).

Aside from roading work or work identified as a carry over, about half of infrastructure damaged in the extreme weather events has been repaired and upgraded. Ongoing roading repairs needed as a result of the extreme weather events may be eligible for a higher NZTA subsidy of 82%.

While funding from the government covers a significant portion of emergency works, Council must still make up the shortfall (from 0% to 18%), and in some cases pay 38% of the cost.

There is still some stormwater and flood protection capital works to be completed in the first year.

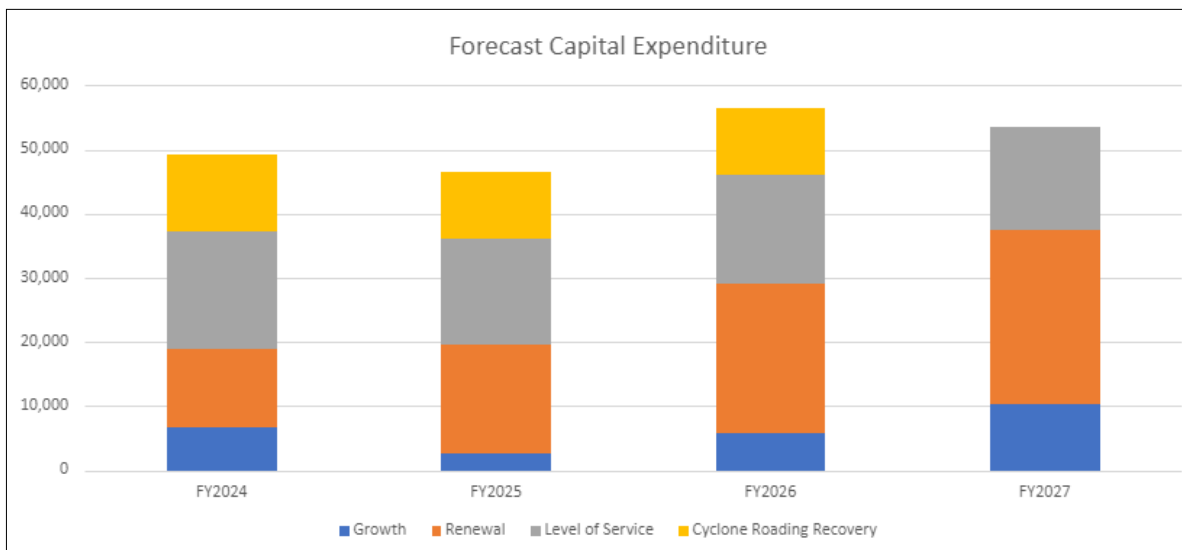


Underinvestment in infrastructure - level of service

Much of our infrastructure needs upgrading to meet new environmental standards as resource consents fall due, and there has been historic underinvestment in network renewals. Grants released from the previous government funded some of Council's capital asset replacements, primarily three waters. For this LTP period Council is looking at better utilisation and spending marginal costs to take advantage of what's in place already. Our base asset information has improved and Council knows what has to be replaced but this is tempered by the limited ability of the community to fund the investment required. Council will maintain the same level of service for water supply, wastewater and storm water. It will continue to meet Taumata Arowai standards for clean drinking water. Council is looking to central Government to tell us what Local Water Done Well is going to look like as this Council is struggling to make the reinvestment required in this three waters area.

The emphasis for investment in the next three years is on our roading and parks network. There is still less expenditure in bridges, drainage, reseals and rehabilitation work than Council requires even though the investment required has increased.

The investment in parks has been to clear the backlog of vegetation management and maintenance from the disruption of storm damage and to lift the level of service. Increased expenditure has now been provided to fund more frequent mowing and vegetation clearance along with tree trimming. In Mangawhai there is a growth in open spaces areas as Council has to provide for this as the population grows.



Investment in our communities

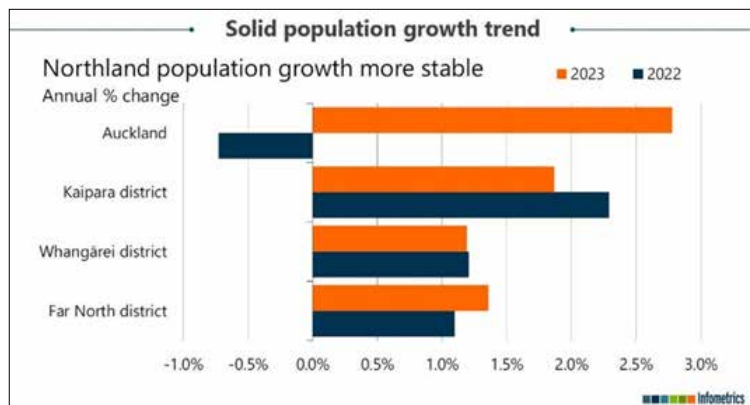
Council has a large capital expenditure programme to progress which will continue to be challenging to complete. Much of the programme is for renewals and there is some provision for new initiatives and growth. The programme for Three Waters has been reduced from that provided to Entity A as it is unaffordable for our ratepayers. In the past, operational surpluses have resulted because we have not been able to deliver all of our capital works programme. Council is now aware that approximately \$24 million worth of projects will be carried over to the 2024/2025 year but believes the projects can be completed in this year.

Rating of depreciation

Council has in previous years funded 100% of depreciation on all assets, excluding roading. Council has this year decided to fund only 50% of Open Spaces and Facilities along with those assets classified as District Leadership (vehicles, IT and buildings). This is to reduce the cost to ratepayers, but it was recognised Council needed to fund its depreciation on other key infrastructure (Three Waters).

Population growth

There have been no revised census figures since 2018, however Infometrics have provided updated forecasts (based on medium series) for Council for the next three years which confirms further growth in Kaipara District continuing. Kaipara is one of the fastest growing districts and the latest comparisons with other areas of the upper North Island is shown in the following graph, provided recently by Infometrics.



The ongoing projected population and housing growth creates demand for additional capacity in our infrastructure. Council is estimating there will be an increase in the population of 2,414 (5 years) from a base in 2022 of 27,200, and a further 1,087 households (5 years) in the district off a 2022 base of 11,282.

Medium Series Projection			
Population - June	2025	2026	2027
Kaipara Coastal	4,389	4,413	4,436
Maungaru	2,012	2,020	2,029
Dargaville	5,415	5,462	5,504
Ruawai-Matakohe	2,856	2,872	2,887
Otamatea	2,028	2,043	2,056
Maungatūroto	1,515	1,533	1,551
Kaiwaka	2,824	2,864	2,905
Mangawhai Rural	3,345	3,463	3,582
Mangawhai Heads	2,978	3,044	3,108
Mangawhai	1,472	1,515	1,557
Total	28,834	29,230	29,614

Medium Series Projection			
Household - June	2025	2026	2027
Kaipara Coastal	1,826	1,826	1,837
Maungaru	809	812	814
Dargaville	2,179	2,193	2,205
Ruawai-Matakohe	1,177	1,182	1,186
Otamatea	864	870	876
Maungatūroto	594	602	610
Kaiwaka	1,137	1,156	1,175
Mangawhai Rural	1,473	1,533	1,594
Mangawhai Heads	1,316	1,348	1,379
Mangawhai	655	674	694
Total	12,029	12,203	12,369

There is a disparity in growth areas with the eastern part of the district growing significantly faster than in the west and the north. Investment in new assets will need to be made in the areas of growth.

The adopted spatial plans provide the blueprint for sustainable growth not only in Mangawhai, but also in new areas that are developing, such as Kaiwaka, Maungatūroto, and Dargaville. Some funding has been provided to ensure growth is supported. The cost to ratepayers has been minimised as much as possible by using development contributions to fund new infrastructure capital costs. This is a measured approach as Council wanted to avoid the risk of investing well ahead of the predicted growth. Growth is over 1% and every new ratepayer helps to reduce the overall costs to current ratepayers.

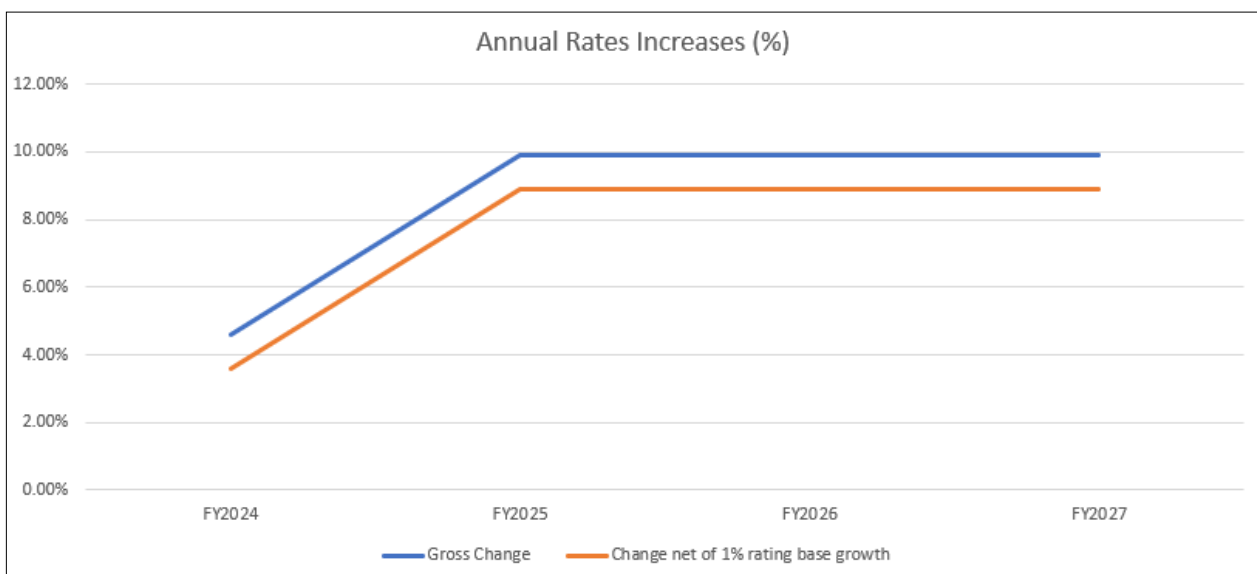
Change in land use

Kaipara has a great deal of highly productive land and it is envisaged will continue to produce primary produce, particularly in the north of the district. The residential areas will continue to grow as more holiday makers recognise our many open spaces and water areas for play.

Rates revenue and forecast movements

Rates are projected to increase an average of 8.9% per annum after growth over the next three years. The impact of rates is reduced by the increase to actual rateable properties. One of the main drivers for this is absorbing inflation which has been far higher than the CPI on infrastructure projects and assets. Recovery after the COVID-19 pandemic has meant inflation and interest rates have continued to rise. The impact on suppliers' costs and the oncharge has been significant. Council felt it was important to adequately account for inflation increases and not fall behind as we have done in the past as this detrimentally impacts on the future condition of our assets, predominantly roading. Increased expenditure is in roading but this is to cover inflation in the first year.

In the last LTP the limit on rates was 6% and the rates forecast for 2024–2027 are above this level. Council has indicated 9% would be the highest level they would like to see rates given the challenges and economic climate.



The rates increases will put more stress on our residents however it reflects an improved sustainable funding base for roading and parks renewal expenditure. This means financial resilience is increased and the Council is facing up to the true cost of delivering services.

Prudent financial management

Council will ensure it has a balanced operating budget, although, note that it won't be until 2027/2028 that Council is fully funding depreciation expense. Depreciation funding on three waters services will be fully funded but that on other depreciation items will only be funded to 50% in the first year of this Long Term Plan. The annual depreciation expense does not cover renewals work to be completed so Council has to either push these renewals out further or fund them by bridging debt. There is some debt funding required – so we are paying for the annual renewal costs. This is needed so Council can provide good stewardship of its infrastructure assets.

Council will ensure it complies with legislative limits and benchmarks for financial reporting and prudence, and report on these to Council, as part of the annual plan and annual report process. Debt will continue to be kept at a level well within the many debt ratios.

Affordability of rates

Council has struggled to reduce rates increases as it needs to adequately provision for the maintenance and renewals on the assets it currently has. The extreme weather events have put Council back many years in its roading programme. Council is in catch up mode trying to recover from the storm damage. This means the rates and water by meter charges may be problematic for sectors of our community. Rates affordability is an issue because we have a fast-growing population with a number of people in the community at retirement age and on fixed incomes. Ratepayers may need help to have a payment plan. Council was conscious of this when it reduced the rates for the three years to 8.9% after growth.

Council's goal is to provide the best value to residents for the money Council invests on its behalf. Council is aware household incomes have fallen in real terms and has reviewed its budget on a line by line basis.

Council at deliberations agreed to push out roading works of \$2.6 million to the 2025/2026 year to make 2024/2025 affordable and at another meeting further reduced roading by \$8.9 million.

Council at deliberations agreed to use retained earnings being rates collected but unspent (2022–2024) for the costs of Cyclone Gabrielle. Normally Council would not use retained earnings but it seemed sensible to mitigate these one off costs.

Council did consider changing to a capital value system but felt charging by targeted rates was more indicative of where the costs should lie rather than the highest value land values picking up more of the costs. The parks and libraries targeted rate will be implemented from year 1.

Council has lowered the rates increases by reviewing funded depreciation on other assets, primarily open spaces and facilities, to 50% rather than 100%. This has saved approximately \$800,000 per annum.

A review of the staff structure by the Chief Executive has also led to rate reductions of \$1.5 million.

Those residents connected to water have a large increase in water by metre charges as for the past two years both commercial and residential properties have used less water.

In addition to the LTP 2024–2027 being produced this year, property revaluations have also been carried out by Quotable Value (QV) for rating purposes (this happens triennially, once every three years). The relative changes in property values between different areas and different types of property causes fluctuations in the incidence of rates between different ratepayer categories. Consistently the values of residential households have seen higher increases than land used for horticultural or pastoral use. This is a further burden on these particular ratepayers.

QV has advised the following movement in valuations for 2023 which can ultimately impact on rates affordability. Council rates for general rates based on land value so the higher the percentage change in relation to other categories the more an increase in rates will occur on those particular properties.

Revaluation overview

Sector	No. Assets	2023 CV	CV% Change	2023 LV	LV% Change
Dairy	600	\$1,606,806,500	34.3%	\$1,263,878,500	42.8%
Pastoral	943	\$1,537,714,300	40.1%	\$1,287,497,300	47.7%
Horticultural	122	\$145,887,500	15.1%	\$90,849,000	19.3%
Specialist	8	\$7,710,000	32.4%	\$4,115,000	50.2%
Forestry	199	\$250,299,500	45.2%	\$223,125,000	53.8%
Mining	14	\$5,585,100	30.4%	\$4,544,100	34.7%
Lifestyle	5,531	\$4,829,828,600	37.0%	\$2,654,275,000	45.5%
Residential	7,414	\$6,223,885,500	36.9%	\$3,758,043,000	69.5%
Commercial	306	\$354,304,000	24.6%	\$153,760,000	59.4%
Industrial	217	\$206,234,000	37.1%	\$82,049,000	72.2%
Other	832	\$397,468,800	44.3%	\$206,741,400	56.2%
Utilities	48	\$260,783,000	22.2%	\$10,779,000	66.9%
Total	16,234	\$15,826,506,800	36.4%	\$9,739,656,300	54.4%

Council is aware that it will not meet its capital programme this year and this has a major impact on debt levels and also interest costs. There is likely to be \$24 million carried forward which has reduced the rates after the consultation process due to less interest costs being incurred.

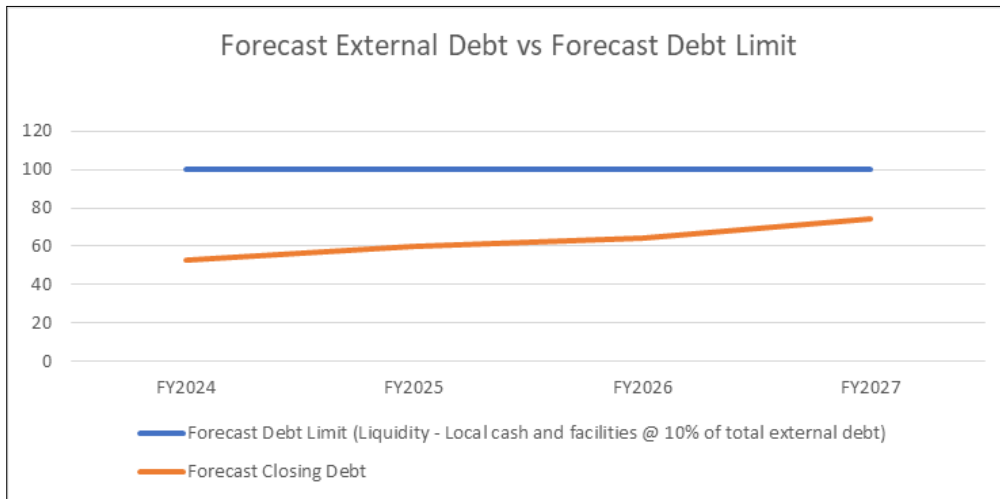
Use of debt

A key funding stream for investment in infrastructure is by way of borrowings/debt. The use of debt allows the costs of infrastructure to be spread over the life of the asset and paid for by all users of the assets across generations. The management of debt to ensure sustainable financial management still presents a major challenge.

The capital programme being underspent has meant Council has not had to borrow as much as planned. External debt has stayed at a consistent level of \$44 million for the past few years. Debt is forecast to rise markedly but still keep within its allowable maximum debt levels. The previous focus in the last Long Term Plan was on keeping debt to a lower level. Debt is projected to rise to \$76.8 million through this LTP period, with road sealing, one community hub, Mangawhai pensioner housing replacements, development of a new Hakaru/east coast waste transfer station, Dargaville water investigation and Mangawhai wastewater upgrades all being debt funded.

Council secures its borrowings against rates revenue as provided in its Debenture Trust Deed. Council has negotiated debt funding with NZ Local Government Funding Agency, Bank of New Zealand, and ANZ.

Interest rates have increased and this has had a negative impact on council costs.



Responding to climate related matters

The key hazards for Council of the impact of climate related matters:

- Sea level rise which can lead to coastal flooding and coastal erosion.
- Extreme weather events which could be through drought, which may mean the implementation of water restrictions, or cyclones/storms which cause landslides and river flooding.

Work needed to mitigate climate related hazards and support council infrastructure to be more climate resilient is detailed under each Activity for both operational and capital works to be undertaken.

Like many other councils across Aotearoa New Zealand, Kaipara District Council is currently working to better identify and understand risk.

Council has been prudent in providing for the protection and resilience of its assets, and where it can protect residents' properties, for example large capital works in Ruawai for the Raupō Drainage Scheme. Council will look to access external funding to accelerate future stopbank schemes in other areas.

Council is conscious a more resilient water source for Dargaville is needed and is investigating possibilities. Council will be actively seeking external funding.

Council has yet to set emissions targets or reduction plans, or adaptation response support for the organisation or the district. Failure to establish strong adaptation and mitigation action could expose Council to political and reputational risk.

Government has established the Climate Change Response Act which places obligations on sectors to manage and report emissions. Government is about to introduce five yearly carbon budgeting for key sectors that would require the disclosure of emissions and will set five yearly targets for sectors to reach. This will impact on the carbon intensive aspects of Council's activities and holding companies and the economic activity in the region.

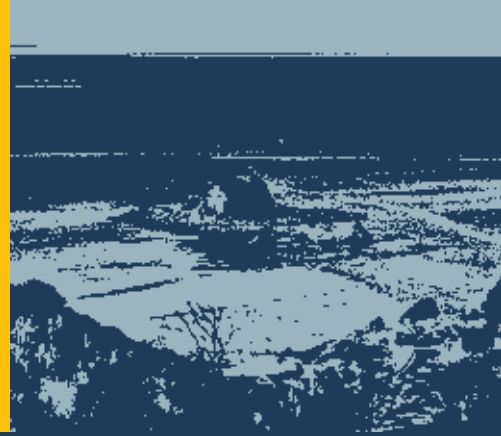
Council is working with Northland Regional Council on climate mitigation for the Dargaville area and funding flood control climate resilience projects in the district.

Council takes a balanced remediation view on climate resilience and is conscious of building resilience in, at the time of construction of assets.



SECTION 5

Te Tahua | Finance



Prospective Statement of Comprehensive Revenue and Expense

Prospective Statement of Comprehensive Revenue and Expense	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Revenue				
Rates and rate penalties	46,882	50,850	55,823	61,300
Subsidies and grants*	34,073	30,809	36,139	28,911
Activity Income	7,714	7,793	7,946	8,074
Contributions	4,616	4,616	4,616	4,616
Investments and other income	939	1,155	546	506
Total revenue	94,224	95,223	105,070	103,407
Expenses				
Activity costs	28,571	34,273	36,306	40,149
Employee benefits	17,455	16,296	16,794	17,308
Finance costs	2,379	3,364	3,097	3,563
Depreciation	13,068	16,509	17,465	18,527
Total expenses	61,473	70,442	73,662	79,547
Surplus/(deficit) for the period	32,751	24,781	31,408	23,860
Other comprehensive revenue and expense				
Gain/(loss) on revaluation	50,000	50,000	50,000	50,000
Total comprehensive revenue and expense for the period	82,751	74,781	81,408	73,860

*Subsidies include the PGF Fund, MBIE and NZTA Funding.

Prospective Statement of Changes in Net Assets/Equity

Prospective Statement of Changes in Net Assets/Equity	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Balance at 1 July	932,408	1,015,159	1,089,940	1,171,348
Comprehensive revenue and expense for the period				
Surplus/(deficit) for the period	32,751	24,781	31,408	23,860
Other comprehensive revenue and expense for the period				
Surplus on revaluation of infrastructure	50,000	50,000	50,000	50,000
Total comprehensive revenue and expense for the period	82,751	74,781	81,408	73,860
Balance at 30 June	1,015,159	1,089,940	1,171,348	1,245,208

Prospective Statement of Financial Position

Prospective Statement of Financial Position	Annual Plan	Budget	Budget	Budget
As at: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Net assets/equity				
Accumulated comprehensive revenue and expense	541,033	504,618	539,252	569,658
Asset revaluation reserves	489,865	595,636	645,636	695,636
Restricted reserves	6,150	6,335	6,525	6,720
Council created reserves	-21,889	-16,648	-20,066	-26,807
Total net assets/equity	1,015,159	1,089,940	1,171,347	1,245,207
represented by Current assets				
Cash and cash equivalents	6,802	4,000	4,000	4,000
Investments	0	0	0	0
Trade and other receivables	7,602	7,700	7,700	7,700
Accrued revenue	2,672	2,500	2,500	500
Other financial assets	121	130	130	130
Non current assets held for sale	0	0	0	0
LGFA Borrower Notes	0	0	0	0
Total current assets	17,197	14,330	14,330	12,330
less Current liabilities				
Trade and other payables	15,911	15,911	15,911	15,911
Provisions	306	306	306	306
Employee entitlements	1,168	1,200	1,200	1,200
Public debt	10,729	7,000	7,000	7,000
Derivative financial instruments	0	0	0	0
Total current liabilities	28,114	24,417	24,417	24,417
Working capital/(deficit)	-10,917	-10,087	-10,087	-12,087
plus Non current assets				
Property, plant, equipment	1,075,907	1,151,801	1,240,810	1,327,684
LGFA Borrower notes	929	1,000	1,000	1,000
Biological assets	1,030	1,050	1,070	1,090
Derivative financial assets	0	0	0	0
Other financial assets	271	300	300	300
Total non current assets	1,078,137	1,154,151	1,243,180	1,330,074
less Non current liabilities				
Public debt	50,426	51,124	58,746	69,780
Provisions	2,452	2,500	2,500	2,500
Derivative financial liabilities	-817	500	500	500
Total non current liabilities	52,061	54,124	61,746	72,780
Net assets	1,015,159	1,089,940	1,171,347	1,245,207

Prospective Cash Flow Statement

Prospective Cash Flow Statement	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Cash Flow from Operating Activities				
Receipts:				
Rates	46,882	50,850	55,823	61,300
Fees, charges and other	12,713	12,409	12,562	12,690
Grants and subsidies	34,073	30,809	36,139	28,911
Interest received	56	1,155	546	506
sub total	93,724	95,223	105,070	103,407
Payments:				
Suppliers and employees	45,573	50,569	53,100	57,457
Interest expense	2,379	3,364	3,097	3,563
Sub total	47,952	53,933	56,197	61,020
Net Cash Flow from/(to) Operating Activities	45,772	41,290	48,873	42,387
Cash Flow from Investing Activities				
Receipts:				
Sale of Property, plant and equipment	0	0	0	0
sub total	0	0	0	0
Payments:				
Property, plant and equipment purchases	49,132	46,440	56,521	53,447
sub total	49,132	46,440	56,521	53,447
Net Cash Flow from/(to) Investing Activities	-49,132	-46,440	-56,521	-53,447
Cashflow from Financing Activities				
Net Loans Drawn/ (repaid)	3,360	-4,876	7,648	11,060
Net Cash Flow from/(to) Financing Activities	3,360	-4,876	7,648	11,060
Net Increase/(Decrease) in cash and cash equivalents	0	-10,026	0	0
Cash and cash equivalents at beginning of period	6,802	14,026	4,000	4,000
Cash and cash equivalents at end of period	6,802	4,000	4,000	4,000

Whole of Council - Prospective Funding Impact Statement

Whole of Council - Prospective Funding Impact Statement	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Operating funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	30,796	29,959	34,207	39,075
Targeted rates	16,086	20,890	21,616	22,225
Subsidies and grants for operating purposes	5,506	7,597	8,849	10,072
Fees and charges	7,714	7,793	7,946	8,074
Interest and dividends from investments	56	768	159	119
Local authorities fuel tax, fines, infringement fees and other receipts	383	387	387	387
<i>Total operating funding</i>	60,541	67,394	73,163	79,952
Application of operating funding				
Payments to staff and suppliers	46,370	50,569	53,100	57,457
Finance costs	2,379	3,364	3,097	3,563
Other operating funding applications	0	0	0	0
<i>Total applications of operating funding</i>	48,749	53,933	56,197	61,020
Surplus (deficit) of operating funding	11,792	13,461	16,966	18,932
Capital funding				
Sources of capital funding				
Subsidies and grants for capital expenditure	28,567	23,213	27,291	18,839
Development and financial contributions	4,616	4,616	4,616	4,616
Increase (decrease) in debt	3,106	4,768	3,145	4,274
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Other dedicated capital funding	0	0	0	0
<i>Total sources of capital funding</i>	36,289	32,597	35,052	27,729
Applications of capital funding				
Capital expenditure - Additional Demand - to meet additional demand	6,627	2,600	5,700	10,350
Capital expenditure - Level of Service - to improve the level of service	29,758	26,905	27,475	15,960
Capital expenditure - Renewal/Replacement of Assets - to replace existing assets	11,950	16,935	23,346	27,137
Increase (decrease) in reserves	-254	-382	-4,503	-6,786
Increase (decrease) of investments	0	0	0	0
<i>Total applications of capital funding</i>	48,081	46,058	52,018	46,661
<i>Surplus (deficit) of capital funding</i>	-11,792	-13,461	-16,966	-18,932
Funding Balance	0	0	0	0

Reconciliation of Prospective Funding Impact Statement to Prospective Statement of Comprehensive Revenue and Expense

Reconciliation of Prospective Funding Impact Statement to Prospective Statement of Comprehensive Revenue and Expense	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Revenue				
Statement of Comprehensive Revenue and Expense				
<i>Total revenue</i>	94,224	95,223	105,070	103,407
Funding Impact Statement				
Total operating funding	60,541	67,394	73,163	79,952
Total sources of capital funding	33,183	27,829	31,907	23,455
add Provisions	500			
<i>Total revenue</i>	94,224	95,223	105,070	103,407
Expenses				
Statement of Comprehensive Revenue and Expense				
<i>Total expenses</i>	61,473	70,442	73,662	79,547
Funding Impact Statement				
Total applications of operating funding	48,749	53,933	56,197	61,020
deduct Internal charges and recoveries	-797			
add Depreciation expense	13,068	16,509	17,465	18,527
add Provisions	453			
<i>Total expenses</i>	61,473	70,442	73,662	79,547

Targeted Rates for Metered Water Supply

Targeted Rates for Metered Water Supply	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Targeted rates for metered water supply				
Water Supply	4,619	4,204	4,503	4,695
<i>Total Targeted Rates for metered water supply</i>	4,619	4,204	4,503	4,695

Prospective Depreciation Summary

Prospective Depreciation Summary	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
by Groups of activities				
Open Spaces and Facilities	513	607	620	632
Regulatory Management	0	0	0	0
District Leadership and Internal Services	946	1,121	1,144	1,167
Waste Minimisation	2	2	2	2
Transportation	7,901	10,587	11,085	11,646
Stormwater	589	805	885	973
Flood Protection & Land Drainage	137	83	96	110
Wastewater	1,803	1,887	2,075	2,283
Water Supply	1,177	1,417	1,559	1,715
Total Groups of activities depreciation	13,068	16,509	17,466	18,528

Prospective Statement of Financial Reserves

Prospective Statement of Financial Reserves	Annual Plan	Budget	Budget	Budget
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Accumulated Funds				
Opening Balance	509,010	480,725	504,617	539,253
Transfers in	59,319	24,781	44,636	40,406
Transfers out	-27,295	-889	-10,000	-10,000
Accumulated Funds	541,034	504,617	539,253	569,659
Asset Revaluation Reserves				
Opening Balance	439,865	545,635	595,635	645,635
Transfers in	50,000	50,000	50,000	50,000
Transfers out	0	0		
Asset Revaluation Reserves	489,865	595,635	645,635	695,635
Restricted Reserves Mangawhai Endowment Lands Account				
Opening Balance	5,963	6,149	6,335	6,525
Transfers in	231	231	235	240
Transfers out	-45	-45	-45	-45
Restricted Reserves Mangawhai Endowment Lands Account	6,149	6,335	6,525	6,720
Council Created Reserves				
Opening Balance	-22,431	-17,351	-16,648	-20,066
Transfers in	13,042	9,673	10,113	10,597
Transfers out	-12,520	-8,970	-13,531	-17,338
Council Created Reserves	-21,909	-16,648	-20,066	-26,807
Total Equity		1,089,939	1,171,347	1,245,207

Prospective Rating Base information

Prospective Rating Base information	Annual Plan	Budget	Budget	Budget
At end of preceding financial year: 30 June	2023/2024 \$'000	2024/2025 \$'000	2025/2026 \$'000	2026/2027 \$'000
Rateable Rating Units	15,348	15,643	15,799	15,957

Prospective Statement of Reserves Funds (Council Created Reserves)

Prospective Statement of Reserves Funds	District Leadership, Finance and Internal Services	Flood Protection and Land Drainage	Open Spaces and Facilities	Regulatory Functions	Roading and Footpaths	Solid Waste	Stormwater	Wastewater	Water Supply	Total Funds
For the year ended: 30 June	2024-2027 \$'000	2024-2027 \$'000	2024-2027 \$'000	2024-2027 \$'000	2024-2027 \$'000	2024-2027 \$'000	2024-2027 \$'000	2024-2027 \$'000	2024-2027 \$'000	2024-2027 \$'000
Council Created Reserves										
Depreciation Reserve										
Opening Balance	2,527	1,144	681	231	8	47	1,351	1,263	659	7,911
Deposited	1,716	289	929	0	0	3	2,663	6,245	4,691	16,536
Withdrawn	-1,843	-785	-3,327	0	0	-1,500	-100	-3,235	-3,800	-14,590
Closing Balance	2,400	648	-1,717	231	8	-1,451	3,914	4,273	1,550	9,857
Development Contribution Reserve										
Opening Balance	45		138		-905		39	-27,458	-9	-28,150
Deposited	0		415		794		433	6,503	171	8,316
Withdrawn	0		-3000		0		-3900	-13300	-450	-20,650
Closing Balance	45		-2,447		-111		-3,428	-34,255	-288	-40,484
Financial Contribution Reserve										
Opening Balance			1,965		922					2,888
Deposited			5,532							5,532
Withdrawn			-4,600							-4,600
Closing Balance			2,897		922					3,819
Provision Expenditure Reserve										
Opening Balance	0	0	0	0	0	0	0	0	0	
Deposited	0	0	0	0	0	0	0	0	0	
Withdrawn	0	0	0	0	0	0	0	0	0	
Closing Balance	0	0	0	0	0	0	0	0	0	
Restricted Council Reserves										
Restricted Reserves Mangawhai Endowment Lands Account										
Opening Balance	6,149									6,149
Deposited	706									706
Withdrawn	-135									-135
Closing Balance	6,720									6,720

Rārangi kaupapa monitōpū | Capital projects list

Project Name/Project Category	2025 \$'000	2026 \$'000	2027 \$'000	Total \$'000
District Leadership, Finance, and Internal Services				
Dargaville Kaipara Service Centre generator installation	50	0	0	50
District wide council vehicle renewals	319	250	250	819
District wide digital transformation	0	100	250	350
District wide governance IT equipment upgrade	0	28	0	28
District wide governance new audio visual display renewals	50	0	0	50
District wide IT audio visual display renewals	0	10	0	10
District wide IT field equipment renewals	10	10	0	20
District wide new customer relationship management system	0	100	25	125
District wide new data analytics platform	0	104	0	104
District wide new e-learning platform	0	25	0	25
District wide new IT equipment	100	100	100	300
District wide WI-FI renewals	0	6	6	12
<i>District Leadership, Finance, and Internal Services Total</i>	529	733	631	1,893
Flood Protection and Land Drainage				
Aratapu floodgate 5 renewal	80	60	60	200
Aratapu floodgate 9 renewal	60	0	0	60
Dargaville Te Kōpuru stopbank establishment stage 2	4,000	4,400	400	8,800
Kaihu Valley floodgate renewal	35	115	0	150
Mangatara floodgate renewal	0	0	35	35
Notorious floodgate 6 renewal	0	0	130	130
Oruariki Creek new floodgate	0	0	50	50
Te Kōpuru floodgate renewal	0	0	60	60
Tikinui floodgate renewal	0	100	0	100
<i>Flood Protection and Land Drainage Total</i>	4,175	4,675	735	9,585

Rārangi kaupapa monitōpū | Capital projects list (continued)

Project Name/Project Category	2025 \$'000	2026 \$'000	2027 \$'000	Total \$'000
Open Spaces and Facilities				
Aranga toilet replacement	200	350	0	550
Baylys Beach boardwalk extension stage 2	150	0	0	150
Dargaville Northern Wairoa Memorial Hall new annex facilities	400	0	0	400
Dargaville Memorial Park carpark and drainage improvements	0	0	250	250
Dargaville Mount Wesley Cemetery new sexton shed and toilet replacement	0	50	0	50
Dargaville Selwyn Park improvements	200	0	0	200
District wide new digital book purchases	15	17	19	51
District wide new printed book purchases	78	80	82	240
District wide new radio frequency identification reader	0	0	90	90
District wide parks hard surface renewals	70	70	70	210
District wide parks infrastructure renewals	120	120	120	360
District wide parks wastewater renewals	40	40	120	200
District wide playground renewals	60	60	60	180
District wide welcome to Kaipara signage replacement	37	0	0	37
Mangawhai Community Hub new build	0	0	6,000	6,000
Mangawhai new civic building preliminary works	100	0	0	100
Mangawhai pensioner housing new heat pump installations	75	0	0	75
Mangawhai pensioner housing replacements	1,500	0	0	1,500
Mangawhai Fagan Place new playground	0	133	0	133
Mangawhai Gum Diggers Track new path and jetty	150	150	0	300
Mangawhai Heads reserve concept plan	150	0	0	150
Mangawhai Lincoln Downs Outdoor Pursuits Park development	0	0	350	350
Mangawhai Urlich Park development design and consenting	200	0	0	200
Pahi new wastewater disposal field	150	0	0	150
Pahi playground and irrigation replacement	0	25	175	200
Taharoa Domain Pine Beach ablution block replacement	800	0	0	800
Te Kōpuru Domain improvements	0	100	0	100
Tinopai boat ramp upgrade	50	50	0	100
Tinopai wharf renewal	300	0	0	300
<i>Open Spaces & Facilities Total</i>	4,845	1,245	7,336	13,426

Rārangi kaupapa monitōpū | Capital projects list (continued)

Project Name/Project Category	2025 \$'000	2026 \$'000	2027 \$'000	Total \$'000
Roads and Footpaths				
District wide bridge and structure renewals	2,209	3,057	3,052	8,318
District wide footpath renewals	48	79	80	207
District wide road safety and urbanisation improvements	0	500	4,130	4,630
District wide road drainage renewals	930	1,754	1,821	4,505
District wide road rehabilitation associated improvements	1,500	1,500	1,500	4,500
District wide roading recovery Gabrielle phase 3	10,400	10,400	0	20,800
District wide sealed road pavement rehabilitation renewals	1,565	2,836	4,247	8,648
District wide sealed road resurfacing renewals	2,407	3,882	5,337	11,626
District wide structure components replacement renewals	1,261	2,190	2,246	5,698
District wide traffic services renewals	168	272	281	721
District wide unsealed road metalling renewals	3,178	4,412	4,466	12,056
Kaihu Valley Trail walking and cycling improvements stage 2	0	0	2,000	2,000
Kaiwaka footpath improvements	700	0	0	700
Mangawhai Alamar Crescent, Olsen Avenue area wide upgrade	600	0	0	600
Mangawhai Cames, Devich, Lawrence Road unsubsidised improvements	3,000	0	0	3,000
Mangawhai Wood Street revitalisation roading works	0	6,000	0	6,000
<i>Roads and Footpaths Total</i>	27,967	36,881	29,160	94,009
Solid Waste				
Dargaville transfer station upgrades	100	700	700	1,500
District wide closed landfill upgrades	300	300	600	1,200
Eastern Kaipara transfer station development	0	0	1,500	1,500
Glinks Gully landfill cap renewal	0	0	300	300
<i>Solid Waste Total</i>	400	1,000	3,100	4,500

Rārangi kaupapa monitōpū | Capital projects list (continued)

Project Name/Project Category	2025 \$'000	2026 \$'000	2027 \$'000	Total \$'000
Stormwater				
Baylys Beach stormwater network improvements	0	300	300	600
Dargaville stormwater network discharge consent	200	200	0	400
Dargaville stormwater network improvements	100	500	500	1,100
Dargaville Beach Road culvert and floodgate upgrade	450	0	0	450
Dargaville Tirirau Street stormwater repair	100	0	0	100
District wide stormwater minor capital works	100	100	100	300
District wide stormwater network renewals	200	650	650	1,500
Kaiwaka stormwater network extensions	0	300	300	600
Mangawhai stormwater network extensions	200	200	200	600
Mangawhai stormwater network improvements	0	500	500	1,000
Mangawhai Wood Street and surrounds stormwater network upgrade	731	1,300	0	2,031
<i>Stormwater Total</i>	2,081	4,050	2,550	8,681
Wastewater				
Dargaville wastewater PS1 and PS4 upgrades	300	1,200	1,000	2,500
Dargaville wastewater treatment plant upgrade	300	0	200	500
District wide wastewater minor capital works	100	100	100	300
District wide wastewater network modelling	200	200	200	600
District wide wastewater reticulation renewals	249	0	0	249
District wide wastewater reticulation system renewals	800	1,200	1,000	3,000
District wide wastewater Scada upgrades and replacements	50	150	0	200
Glinks Gully wastewater discharge field extension	100	0	0	100
Mangawhai golf course wastewater irrigation upgrade	800	0	0	800
Mangawhai wastewater effluent disposal system	1,000	1,000	2,000	4,000
Mangawhai wastewater minor pumps replacement	45	45	45	135
Mangawhai wastewater network and pump station capacity upgrades	0	1,000	2,000	3,000
Mangawhai wastewater reticulation small extension to right of ways	0	142	40	182
Mangawhai wastewater treatment plant upgrades	0	500	500	1,000
Maungatūroto Railway Village waste water discharge consent renewal	100	0	0	100
<i>Wastewater Total</i>	4,044	5,537	7,085	16,666

Rārangi kaupapa monitōpū | Capital projects list (continued)

Project Name/Project Category	2025 \$'000	2026 \$'000	2027 \$'000	Total \$'000
Water Supply				
Dargaville Logan Street water main renewals	600	0	0	600
Dargaville Waiatua Dam water storage upgrade	0	500	500	1,000
District wide backflow prevention upgrade	100	100	100	300
District wide water minor capital works	100	100	100	300
District wide water network modelling	150	150	150	450
District wide water reticulation renewals	600	1,500	1,500	3,600
District wide water Scada upgrades and renewals	50	50	0	100
Lake Taharoa water consent renewals	0	0	100	100
Mangawhai water take consent renewal	100	0	0	100
Maungatūroto water treatment plant upgrade	700	0	400	1,100
<i>Water Supply Total</i>	2,400	2,400	2,850	7,650
<i>Grand Total</i>	46,440	56,521	53,447	156,409

Te tauākī Mahere Pae Tawhiti

Long Term Plan disclosure statement

What is the purpose of this statement?

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

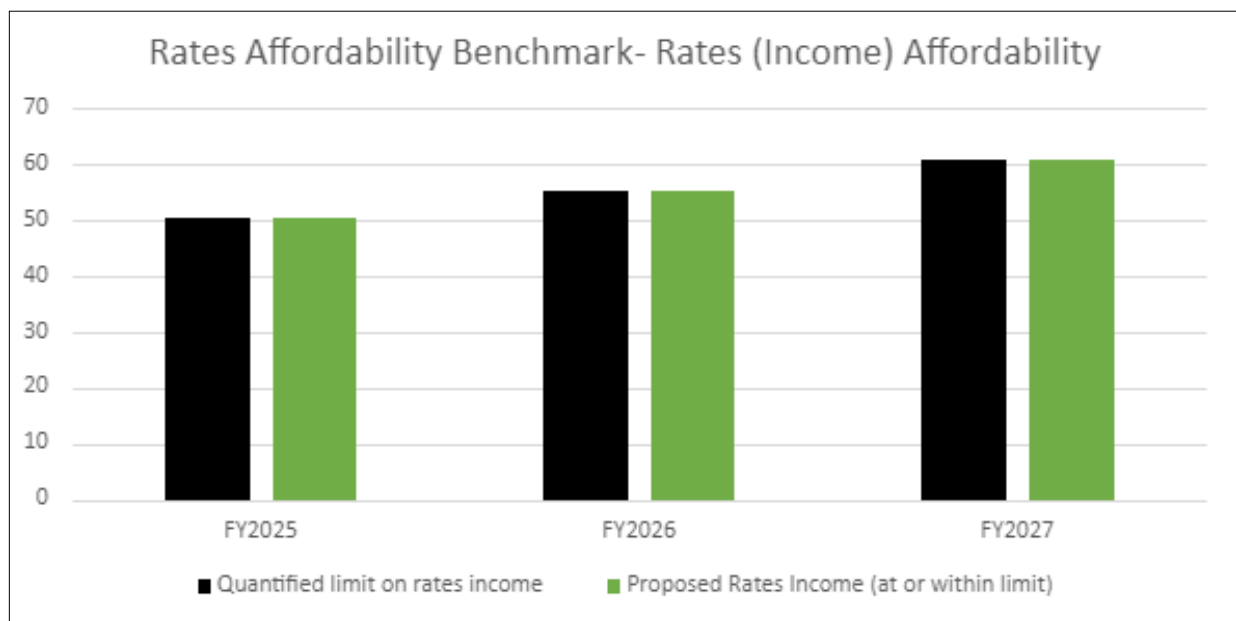
The council is required to include this statement in its long term plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Rates affordability benchmark

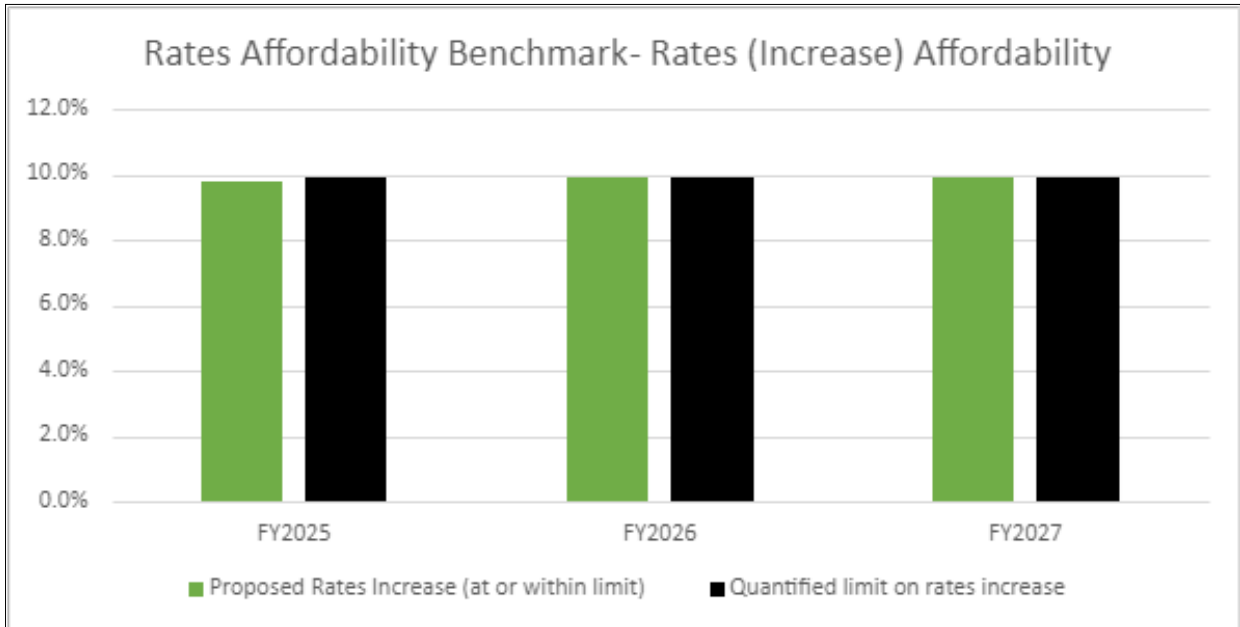
The council meets the rates affordability benchmark if –

- its planned rates income equals or is less than each quantified limit on rates; and
- its planned rates increases equal or are less than each quantified limit on rates increases.

The following graph compares the council's planned rates with a quantified limit on rates contained in the financial strategy included in this long-term plan. The quantified limit is the projected rates for the 2024/2025 financial year followed by 9.9% for the remainder of the plan, measured in millions. For this DIA rates affordability benchmark water by meter is included.

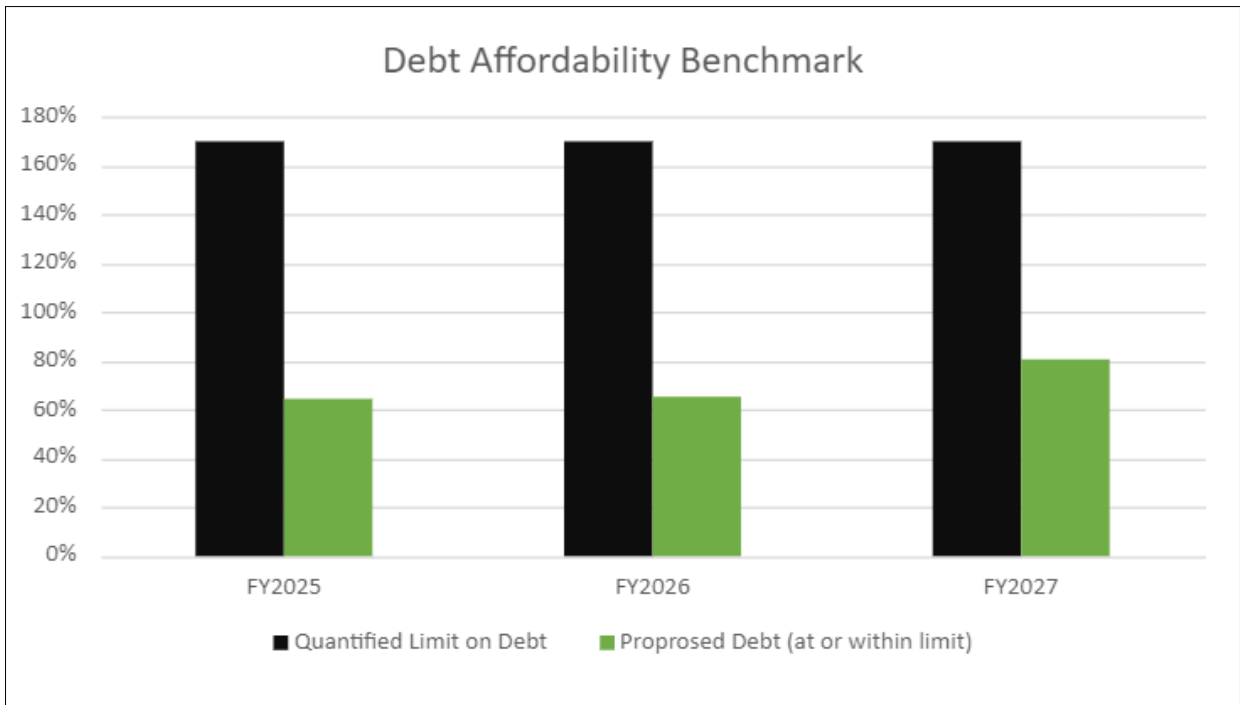


The following graph compares the council's planned rates increases with a quantified limit on rates increases contained in the financial strategy included in this long term plan. The quantified limit is 9.9% measured in percentage terms. For this DIA rates affordability benchmark water by meter is included.



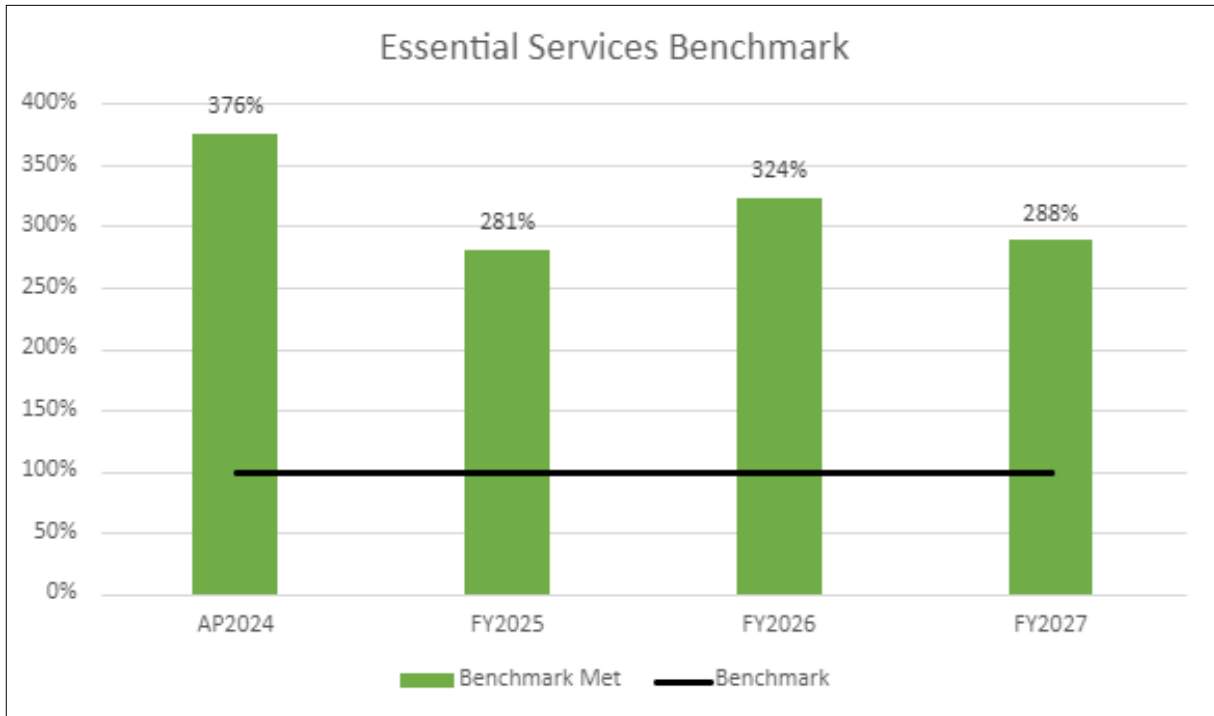
Debt affordability benchmark

The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing. The following graph compares the council’s planned debt with a quantified limit on borrowing contained in the financial strategy included in this long term plan. The quantified limit preferred is 170% of total revenue (excluding development and financial contributions, vested assets and non-cash revenue).



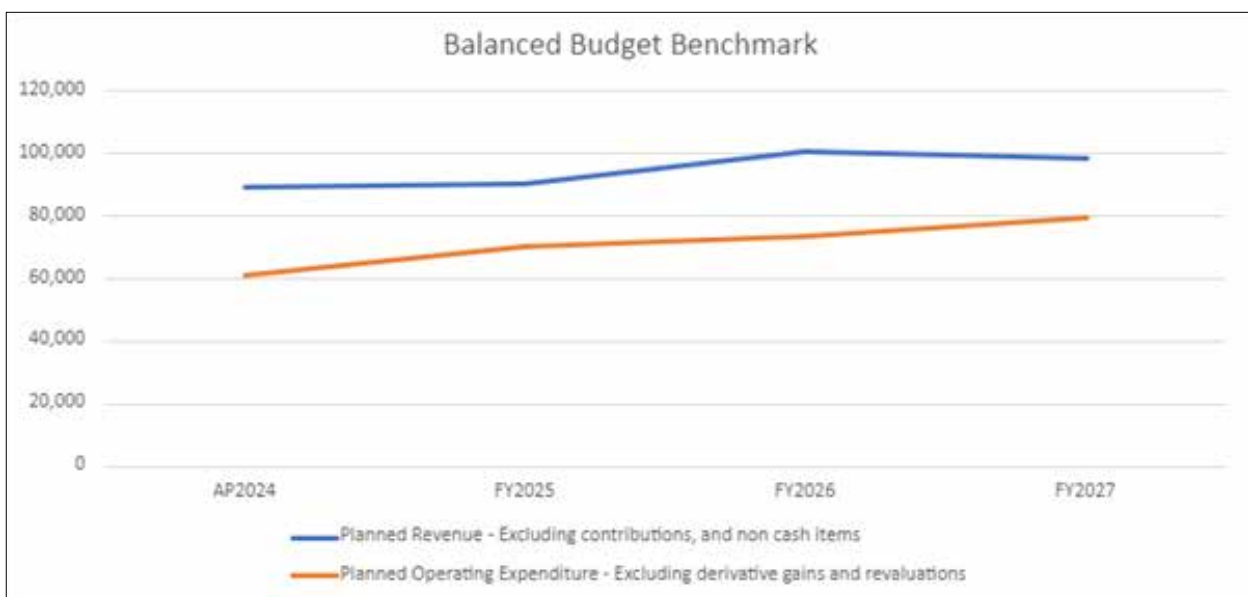
Essential services benchmark

The following graph displays the council's planned capital expenditure on network services as a proportion of expected depreciation on network services. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.



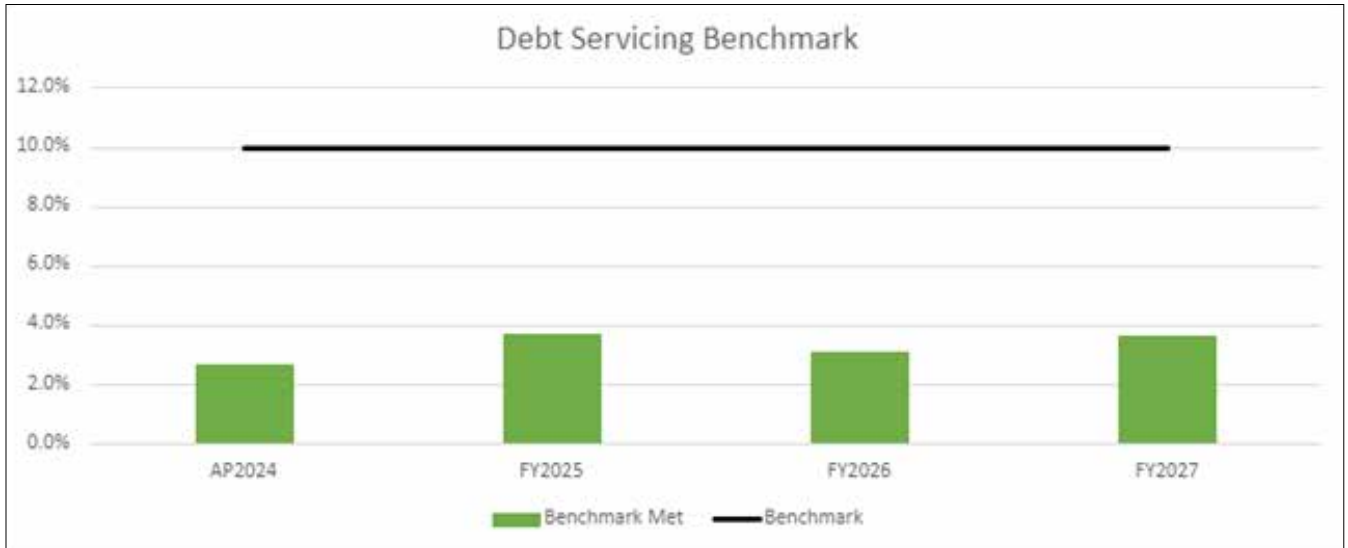
Balanced budget benchmark

The following graph displays the council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment) as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant or equipment). The council meets the balanced budget benchmark if its planned revenue equals or is greater than its planned operating expenses.



Debt servicing benchmark

The following graph displays the council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment). Council meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.



Accounting Policies

Reporting Entity

The Council is a territorial local authority governed by the Local Government Act 2002. The primary objective of the Council is to meet the current and future needs of communities for provision of good quality local infrastructure, local public services, and performance of regulatory functions rather than making a financial return. Council is therefore classified as a “Tier 1” Public Sector Public Benefit Entity (PS PBE).

Basis of Preparation

The Council, who is authorised and responsible for the Prospective Financial Statements, believe the assumptions underlying the statements are appropriate and, as such, adopted the Long Term Plan 2024–2027 on 31 July 2024. The Council will update and adopt an Annual Plan for each of years 2 and 3 of the Long Term Plan 2024–2027 before the commencement of these years. The Council will adopt a new Long Term Plan before the commencement of year 4. No actual financial results have been incorporated within the Prospective Financial Statements.

Cautionary Note

The information in the Prospective Financial Statements is uncertain and the preparation requires the exercise of judgement. Actual financial results achieved for the period covered are likely to vary from the events and information presented and the variations may be material. Events and circumstances may not occur as expected or may not have been predicted or the Council may subsequently take actions that differ from the proposed courses of action on which the Prospective Financial Statements are based. The information contained within these Prospective Financial Statements may not be suitable for use in another capacity.

Statement of Compliance

The Prospective Financial Statements of Kaipara District Council have been prepared in accordance with the requirements of the Local Government Act 2002, Part 6, section 95 and Part 2 of Schedule 10, which includes the requirement to comply with NZGAAP. In preparation of these Prospective Financial Statements, Kaipara District Council has adopted the accounting standards for local and regional authorities for Public Benefit Entities (PS PBE) and has complied with PBE FRS-42. No changes have been made to these policies.

Measurement Base

The Prospective Financial Statements have been prepared on an historical cost basis, modified by the revaluation of certain infrastructural assets, biological assets and other financial assets.

The Prospective Financial Statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000). The functional currency of Kaipara District Council is New Zealand dollars.

Standards and amendments, issued but not yet effective that have not been early adopted, and which are relevant to the Council are:

Financial Instruments

Council has adopted IPSAS 41 Financial Instruments effective 1 July 2022 replacing PBE IPSAS 29 Financial Instruments: Recognition and Measurement and PBE IFRS 9 Finance Instruments.

Significant Accounting Policies

Revenue

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to the Council and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty. The specific recognition criteria described below must also be met before revenue is recognised. Revenue from non-exchange transactions:

General and targeted rates

General and targeted rates are set annually and invoiced within the year. Council recognises revenue from rates when it has struck the rate and provided the rates assessment. Rates revenue is measured at the amount assessed, which is the fair value of the cash received or receivable.

Government grants and funding

Revenue from non-exchange transactions with central government and government agencies is recognised when the Council obtains control of the transferred asset (cash, goods, services, or property); and

- It is probable that the economic benefits or service potential related to the asset will flow to the Council and can be measured reliably; and
- The transfer is free from conditions that require the asset to be refunded or returned to the Government if the conditions are not fulfilled.

Revenue from government grants and funding is measured at the fair value of the assets (cash, goods, services, or property) transferred over to the Council at the time of transfer.

To the extent that there is a condition attached that would give rise to a liability to repay the grant amount or to return the granted asset, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised only once the Council has satisfied these conditions.

Fines

The Council recognises revenue from fines when the notice of infringement or breach is served by the Council.

Direct charges – subsidised

Rendering of services – subsidised

Rendering of services at a price that is not approximately equal to the value of the service provided by the Council is considered a nonexchange transaction. This includes rendering of services where the price does not allow the Council to fully recover the cost of providing the service and where the shortfall is subsidised by income from other activities, such as rates.

Generally there are no conditions attached to such revenue. Revenue from such subsidised services is recognised when the Council issues the invoice or bill for the service. Revenue is recognised at the amount of the invoice or bill, which is the fair value of the cash received or receivable for the service. Revenue is recognised by reference to the stage of completion of the service to the extent that the Council has an obligation to refund the cash received from the service (or to the extent that the customer has the right to withhold payment from the Council for the service) if the service is not completed.

Sale of goods – subsidised

A sale of goods at a price that is not approximately equal to the value of the goods provided by the Council is considered a non-exchange transaction. This includes sales of goods where the price does not allow the Council to fully recover the cost of producing the goods and where the shortfall is subsidised by income from other activities such as rates. Revenue from the sale of such subsidised goods is recognised when the Council issues the invoice or bill for the goods. Revenue is recognised at the amount of the invoice or bill, which is the fair value of the cash received or receivable for the goods.

Revenue from exchange transactions

Direct charges – full cost recovery

Rendering of other services – full cost recovery

Revenue from the rendering of services is recognised by reference to the stage of completion of the service. Stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours for each contract. When the contract outcome cannot be measured reliably, revenue is recognised only to the extent that the expenses incurred are eligible to be recovered.

Sale of goods – full cost recovery

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods, and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Council.

Interest revenue

For all financial instruments measured at amortised cost and interest-bearing financial assets classified as available-for-sale, interest income is recorded using the effective interest rate. Effective interest rate is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability. Interest income is included in finance income in the Statement of Comprehensive Revenue and Expense.

Dividends

Revenue is recognised when the Council's right to receive the payment is established, which is generally when shareholders approve the dividend.

Rental revenue

Rental revenue arising from operating leases is accounted for on a straight-line basis over the lease terms and is included in revenue in the Statement of Comprehensive Revenue and Expense due to its operating nature.

Other gains and losses

Other gains and losses include fair value gains and losses on financial instruments at fair value through surplus/(deficit), and realised gains and losses on the sale of property, plant and equipment (PP&E) held at cost.

Vested Assets

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in Council are recognised as revenue when control over the asset is obtained.

Development Contributions

The revenue recognition point for Development and Financial Contributions is when Council provides or is able to provide the service for which the contribution was levied. Otherwise, Development or Financial Contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Borrowing Costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Grant Expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Council's decision.

Operating Leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short term highly liquid investments with original maturities of three months or less.

Trade and Other Receivables

Standard PBE IPSAS 41

Trade and other receivables are recorded at the amount due, less an allowance for credit losses. The Council applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include probability that the debtor will enter into bankruptcy, receivership or liquidation, default in payments and the age of the debt.

Financial Assets

Standard PBE IPSAS 41

Financial assets in the scope of PBE IPSAS 41 are classified as either subsequently measured at amortised cost, fair value through other comprehensive revenue and expense (FVOCI) or fair value through surplus or deficit (FVSD). The classification depends on the business model for managing the financial assets and its contractual cash flow characteristics. Financial assets are reclassified if the business model for managing those financial assets has changed.

(i) **Initial recognition and derecognition**

At initial recognition, financial assets or financial liabilities are measured at their fair value or, in the case of a financial asset not at FVSD, plus or minus transaction costs that are directly attributable to the acquisition or issue of the financial asset. The fair value of a financial instrument at initial recognition of the consideration given or received). When the transaction is a non-exchange transaction, the fair value is determined and any gain or loss is recognised as a non-exchange transaction depending on the conditions attached to the transaction. The significant inputs used in the fair value measurement are the observable market rates.

(ii) **Financial assets at fair value through net surplus/(deficit)**

Derivatives – not in hedge relationships

Derivatives are recognised at fair value on initial recognition and subsequently with changes in fair value recognised in surplus or deficit when they are not in a hedging relationship. The significant inputs used in the fair value measurement are the observable market rates.

(iii) **Financial assets at amortised cost**

Financial assets subsequently measured at amortised cost are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual cash flows are solely payments of principal and interest (SPPI) on the principal balance. Financial assets at amortised cost are included in current assets, except for those with maturities greater than 12 months after balance date, which are classified as non-current. The impairment requirements of PBE IFRS 41 apply to Council's financial assets that are carried at amortised cost and are based on a forward-looking expected credit loss model.

Other financial assets at amortised cost include the following:

Loans and advances

Loans, including loans to community organisations are measured at amortised cost and are stated net of expected credit losses using the general approach.

Accounting for Derivative Financial Instruments and Hedging Activities

The Council's activities expose it primarily to the financial risks of changes in interest rates. The Council uses interest rate swaps to manage its exposure. Derivative financial instruments are recognised initially at fair value. The Council has elected not to hedge account for these derivative financial instruments. Changes in the fair value of the derivative financial instruments are recognised in the surplus/(deficit).

Non-Current Assets Held for Sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of noncurrent assets held for sale are recognised in the surplus/(deficit).

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Financial Liabilities

Financial liabilities in the scope of PBE IPSAS 41 are classified as either subsequently measured at amortised cost, fair value through other comprehensive revenue and expense (FVOCRE) or fair value through surplus or deficit (FVSD). The classification depends on the business model for managing the financial liabilities and its contractual cash flow characteristics. Financial liabilities are reclassified if the business model for managing those financial liabilities has changed.

(i) Initial recognition and derecognition

At initial recognition, financial liabilities are measured at their fair value or, in the case of a financial liability not at FVSD, plus or minus transaction costs that are directly attributable to the acquisition or issue of the financial liability.

(ii) Financial liabilities at amortised cost

Financial liabilities subsequently measured at amortised cost are held within a business model whose objective is to hold financial liabilities in order to fund contractual cash flows and the contractual cash flows are solely payments of principal and interest (SPPI) on the principal balance. Financial liabilities at amortised cost are included in current liabilities, except for those with maturities greater than 12 months after balance date, which are classified as non-current.

Property, Plant and Equipment

Property, Plant and Equipment consist of:

- **Operational Assets**

These include land, buildings, plant and equipment, and motor vehicles.

- **Restricted Assets**

Restricted assets are community housing and parks and reserves owned by the Council which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

- **Infrastructure Assets**

Infrastructure assets are the fixed utility systems owned by Council. Each asset class includes all items that are required for the network to function, for example, sewer reticulation includes reticulation piping and sewer pump stations. Property, plant and equipment are shown at cost or valuation, less accumulated depreciation and impairment losses.

- **Additions**

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.

In most instances, an item of property, plant and equipment is recognised at its cost. Where an

asset is acquired at no cost, or for a nominal cost such as a vested asset, it is recognised at fair value as at the date of acquisition.

Work in progress is recognised at cost less impairment and is not depreciated.

- **Disposals**

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the surplus/(deficit). When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

- **Subsequent Costs**

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.

Assets under Construction

Assets under construction are not depreciated. The total cost of a project is transferred to the relevant asset class on its completion and then depreciated.

Revaluation

Infrastructural assets are revalued with sufficient regularity by independent valuers to ensure that their carrying amount does not differ materially from fair value and at least every three years. All other asset classes are carried at depreciated historical cost.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant and equipment are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive income and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus/(deficit).

Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus/(deficit) will be recognised first in the surplus/(deficit) up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

	Expected Life Years	Depreciation Straight-line
Roading		
Top Surface (seal)	4-20	5%-25%
Pavement (basecourse)		
• Urban Sealed	40-80	1.25%-2.5%
• Rural Sealed	40-80	1.25%-2.5%
• Unsealed	20-60	5%
Foundation and Unsealed Subgrade	n/a	-
Culverts	25-100	1%-4%
Kerb and Channel	25-80	1%-1.25%
Bridges	40-100	1%-2.5%
Signs	12	8.3%
Streetlights	15-40	2.5%-6%
Footpaths	25-80	1.25%-4%
Drainage	15-100	1%-6%
Water Supply	20-80	1.25%-4%
Wastewater	14-80	1.25%-7%
Stormwater	40-80	1.25%-2.5%
Landfills and Transfer Stations	33.3	3%
Halls	50	2%
Community Housing	50	2%
Plant, Equipment and Motor Vehicles	5-10	10%-20%
Buildings	50	2%
Building Contents	10	10%
Other Plant	5	20%
Computer and Office Equipment	5	20%
Library Collection	5	20%

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

Intangible Assets

Intangible Assets consists of:

Software Acquisition and Development

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by Council, are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Easements

Easements are recognised at cost, being the costs directly attributable in bringing the asset to its intended use. Easements have an indefinite useful life and are not amortised but are instead tested for impairment annually.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is de-recognised. The amortisation charge for each period is recognised in the surplus/ (deficit).

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

- *Computer software - three years - 33%*

Biological (Forestry Assets)

Forestry assets are independently revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate.

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the surplus/(deficit).

The costs to maintain the forestry assets are included in the surplus/(deficit).

New Zealand Units (Forestry) – Emissions Trading Scheme

Emission Trading Units (ETU) allocated under the Emissions Trading Scheme (ETS) are recognised at deemed cost based on the fair value at the date of receipt (that is, historic value). The credits are recognised when they have been received and are recognised as income in the Statement of Comprehensive Revenue and Expense. Gains and losses on disposal are determined by comparing the disposal proceeds with the carrying amount of the New Zealand Units (NZU). Gains and losses on disposals are reported in the surplus/(deficit).

After initial recognition, ETS credits are measured at cost less impairment.

Impairment of Non-Financial Assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for impairment

whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash in-flows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows.

If an asset's carrying amount exceeds its recoverable amount the asset is impaired and the carrying amount is written down to the recoverable amount.

For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus/(deficit).

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus/(deficit).

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus/(deficit), a reversal of the impairment loss is also recognised in the surplus/(deficit).

Creditors and Other Payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Employee Benefits

Employee benefits that District Council expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, however not yet taken at balance date.

Superannuation Schemes - Defined Contribution Schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Provisions

The Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in "Finance Costs".

Financial Guarantee Contracts

A financial guarantee contract is a contract that requires Council to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arms-length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received a provision is recognised based on the probability Council will be required to reimburse a holder for a loss incurred discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting at fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the initial recognition amount less any amortisation, however if Council assessed that it is probable that expenditure will be required to settle a guarantee, then the provision for the guarantee is measured at the present value of the future expenditure.

Borrowings

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date or if the borrowings are expected to be settled within 12 months of balance date.

Net Assets/Equity

Net Assets/Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Net Assets/Equity is disaggregated and classified into a number of reserves. The components of net assets/equity are:

- Accumulated comprehensive revenue and expense
- Restricted reserves
- Council created reserves
- Asset revaluation reserves.

Restricted and Council Created Reserves

Restricted and Council created reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by Council.

These reserves are subject to specific conditions accepted as binding by Council and which may not be revised by Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Asset Revaluation Reserves

This reserve relates to the revaluation of property, plant and equipment to fair value.

Goods and Services Tax (GST)

All items in the Financial Statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis.

Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the balance sheet.

The net GST paid to, or received from the Inland Revenue Department, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

The budget figures have been prepared in accordance with NZGAAP, using accounting policies that are consistent with those adopted by Council for the preparation of the Financial Statements.

Cost Allocation

The Council has derived the cost of service for each significant activity of Council using the cost allocation system outlined below:

- Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an economically feasible manner, with a specific significant activity
- Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost allocations determined by management.

Critical Accounting Estimates and Assumptions

In preparing these prospective Financial Statements Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Closure and Post-Closure Provisions

All Council landfills are now closed. Provision has been made for the future costs of closing the Dargaville and Hakaru landfills being the aftercare of the landfill for the prescribed period. Estimated costs, adjusted for inflation, have been built up on an item by item basis. The provision held, at each balance date, represents the net present value of the estimated future costs. A detailed reassessment and the anticipated remaining lives of the landfills are performed regularly.

The impact of changes to the provision arising from the reassessment of the life of the landfill and estimated future costs are capitalised to deferred closure and post-closure costs within property, plant and equipment in the Statement of Financial Position. The annual change in the net present value of the provision due to the passage of time is recorded as the time value adjustment of provisions in the Statement of Comprehensive Revenue and Expense. Financial reporting standards require this to be disclosed as an interest cost in the Statement of Comprehensive Revenue and Expense.

Infrastructural Assets

There are a number of assumptions and estimates used when performing Depreciated Replacement Cost valuations over infrastructural assets. These include:

- the physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example water supply, stormwater and wastewater pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- estimating any obsolescence or surplus capacity of an asset; and estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or underestimating the annual depreciation charge recognised as an expense in the Statement of Comprehensive Revenue and Expense. To minimise this risk Council's infrastructural asset useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of the Council's Asset Management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers perform the Council's infrastructural asset revaluations.

Ngā pānga ā-moni – ngā rauemi rēti

Funding impact statement - rating tools

The Whole of Council Funding Impact Statement as required under the Local Government (Financial Reporting and Prudence) Regulations 2014 can be found on page 136 of this Plan.

The following information sets out the revenue and financing mechanisms that the Council will use, including information about the different rates the Council will set for 2024/2025. This Funding Impact Statement covers the Long Term Plan period 2024–2027.

The Definition of a Separately Used or Inhabited Part of a Rating Unit (SUIP)

Council will apply uniform charging on a Separately Used or Inhabited Part of a Rating Unit (SUIP) basis for the following rates:

- Wastewater Targeted Rates on residential properties.

Separately Used or Inhabited Part of a Rating Unit includes any portion inhabited or used by a person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement. For the purpose of this Policy, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as 'used'. For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one SUIP.

The following are examples of rating units with more than one SUIP where the above requirements are met:

- Single dwelling with flat attached;
- Two or more houses, flats or apartments on one Record of Title (rating unit);
- Business premise with flat above;
- Commercial building leased to multiple tenants;
- Farm property with more than one dwelling;
- Council property with more than one lessee; and
- Where part of a rating unit is subject to a right of exclusive occupation.

General Rates

Background

General rates are appropriate for funding activities or providing services where there is a significant public good element or where a private good generates positive externalities or benefits for the wider community. General rates can also be appropriate in situations where funding a capital project, where imposing the cost on those who would benefit from the project, would otherwise place too great a burden on them.

Local authorities can set general rates either as a uniform or differential rate on property value (land, capital or annual value) and/or a Uniform Annual General Charge (UAGC) as a fixed amount per rating unit or SUIP.

Council will apply a differential rate in the dollar on land value. The UAGC will continue to be applied to each rating unit.

Activities Funded

All activities that are not funded by fees and charges, targeted rates, borrowings or any other income are funded out of the general rates.

(A full list of activities funded by general rates can be found in the Revenue and Financing Policy contained in this Long Term Plan 2024–2027.)

Land Liable for the Rate

All land within the Kaipara District is liable for the rate.

Rates Differential Definitions

The Council has defined its rates differential categories using the use to which the land is put. The definition for each rates differential category is listed in the table below.

Differential Category	Definition
Residential and small sized lifestyle properties	All land that is used exclusively, or almost exclusively, for residential purposes including investment flats or used for lifestyle purposes and is less than two hectares
Other	All land that is not included in the definition of “residential and small lifestyle properties”. It includes land used exclusively, or almost exclusively, for dairy, horticultural, forestry, pastoral and specialist purposes, commercial, industrial or mining purposes and as a utility asset. Commercial includes resthomes and short stay accommodation such as motels and hotels.

How the rate is assessed

The general rate is assessed on all rating units in the district on the following basis:

- A fixed amount per rating unit of \$725.00 (UAGC) including GST. The UAGC will generate \$10,955,783 (including GST).
- A differential rate in the dollar on land value.

Differential Category	Rates Differential	Rate in the dollar of land value for 2024/2025 (incl GST)	Revenue value-based rate (incl GST)
Residential and small sized lifestyle properties	100%	\$0.0019051	\$9,163,240
Other	155%	\$0.0029529	\$13,755,391
All properties			\$22,918,631

In total, general rates will generate \$33,874,414 (including GST) in 2024/2025. Collectively, general rates represent 58% of the Council’s total rates revenue.

Targeted Rates

Targeted rates may be used to fund specific Council activities. Targeted rates are appropriate for services or activities where a specific group of ratepayers benefit from that service or where the revenue collected is targeted towards funding a specific type of expenditure.

Lump sum contributions will not be invited in relation to any of the Council’s targeted rates.

Wastewater Targeted Rates – All Networks

Background

The Council provides wastewater collection and treatment systems in Dargaville, Glinks Gully, Te Kōpuru, Maungatūroto, Kaiwaka and Mangawhai. A targeted rate will be assessed on land connected, or able to be connected to the wastewater network.

Costs will be shared across all schemes, with all schemes being assessed the same rate in 2024/2025. This approach recognises that the service being received by the end user is the same irrespective of location and hence the costs should be the same.

The wastewater targeted rates will generate around \$9.07 million (including GST) in rates revenue in 2024/2025.

For the purposes of calculating the targeted rate, defined operating costs and capital costs are aggregated across all wastewater schemes and divided by the total number properties connected, plus those capable of connection to the wastewater networks.

Activities funded

The expenses in maintaining the wastewater treatment plant, pump stations, reticulation repairs and minor upgrades including renewals of the respective systems.

Land liable for the rates

The targeted rates apply to all properties connected or capable of connection to the following wastewater networks:

- Dargaville
- Glinks Gully
- Te Kōpuru
- Mangawhai
- Kaiwaka
- Maungatūroto (Station Village)
- Maungatūroto (Township)

Properties within 30 metres of the sewerage drain in the above areas are liable for the rate.

How the rates are assessed

The rates are assessed on a differential basis. The Council has defined its differential categories being the use to which a rating unit is put (as a residence or not) and whether the service is provided or available. The liability factors used are per SUIP of a rating unit for properties used primarily as a residence, and per rating unit and per pan or urinal for all other properties.

The targeted rates are assessed on the following basis:

Properties not connected to the wastewater network as at 30 June 2024 but are capable of being connected (i.e. service available)

- A fixed amount per SUIP to all units used primarily for residential purposes; and
- A fixed amount per rating unit to all other units.

Properties capable of connection are defined as being within 30 metres of a public sewerage drain to which it is capable of being effectively connected, either directly or through a private drain.

The fixed amount for units that are not connected to the relevant wastewater network as at 30 June 2024 but are capable of being connected is equivalent to 75% of the corresponding fixed amount applied to properties connected to the wastewater network.

Properties that are connected to the wastewater network as at 30 June 2024 (i.e. service provided)

- A fixed amount per SUIP to all units used primarily for residential purposes;
- A fixed amount per rating unit to all other units; and
- An additional charge per pan (urinal or water closet) to all other units for each pan after the second.

The additional pan charge for connected non-residential units with three or more pans is equivalent to 50% of the corresponding fixed amount applied to properties connected to the wastewater network.

Wastewater Network	Primary use of land	Units connected to the relevant wastewater network	Units capable of connection to the relevant wastewater network, as at 30 June 2024 ¹	Units connected to the relevant wastewater network, not primarily used for residential purposes, as at 30 June 2024 ²	All units
		Charge ³ (incl GST)	Charge ³ (incl GST)	Change per pan (incl GST)	Contribution to wastewater targeted rate (incl GST)
Dargaville Glinks Gully Kaiwaka Mangawhai Maungatūroto Te Kopuru	Residence	\$1,362.83	\$1,022.12	Not applicable	\$7,721,436
	Other	\$1,362.83	\$1,022.12	\$681.41	\$1,354,309
Total					\$9,075,745

- 1 Situated within 30 metres of a public sewerage drain to which it is capable of being effectively connected, either directly or through a private drain.*
- 2 This is an additional pan charge for the third or more pan. It is in addition to the fixed amount per SUIP that applies to all connected properties of the relevant wastewater network as at 30 June 2024.*
- 3 Fixed amount per SUIP for units used primarily as a residence and fixed amount per rating unit for other units. The fixed amount per SUIP and per rating unit are the same amount.*

Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution A

Background

The Council introduced targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme. The Mangawhai Wastewater Capital Contribution A targeted rate applies to those who prior to 30 June 2013 had not previously been invoiced for any capital contribution, either as a targeted rate or as a development contribution and were charged the targeted rate in 2013/2014.

Activities funded

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2013, where there had been no previous targeted rate for the capital costs of the Scheme set on the property (previously known as a “one off targeted rate”) or where Council had not invoiced the land for a development contribution.

An indicative map of Mangawhai Wastewater Capital Contribution A and the affected properties can be viewed in the Appendix (pages 188 to 190) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$676.00 (including GST). This amount is calculated from a principal amount of \$8,397 (including GST), payable over 30 years from 01 July 2013 at annual interest of 6.99%. The Council’s Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$208,209 (including GST) in rates revenue in 2024/2025.

Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution D

Background

The Council introduced targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme.

Activities funded

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2012, whereas at 30 June 2013 the property had been invoiced for four instalments, amounting to \$2,186.50 including GST, (or the equivalent) and had not subsequently paid the initial capital contribution in full.

An indicative map of the Mangawhai Wastewater Capital Contribution D network and the affected properties can be viewed in the Appendix (page 191) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$569.95 (including GST). This amount is calculated from a principal amount of \$6,210.50 (including GST), payable over 21 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$19,378 (including GST) in rates revenue in 2024/2025.

Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution E

Background

The Council introduced six targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme.

Activities funded

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2012, whereas at 30 June 2013 the property had been invoiced for three previous instalments, amounting to \$1,668.90 including GST, (or the equivalent) and had not subsequently paid the initial capital contribution in full.

An indicative map of the Mangawhai Wastewater Capital Contribution E network and the affected properties can be viewed in the Appendix (page 192) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$606.31 (including GST). This amount is calculated from a principal amount of \$6,728.10 (including GST), payable over 22 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$44,867 (including GST) in rates revenue in 2024/2025.

Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution F

Background

The Council introduced targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme.

Activities funded

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2012, whereas at 30 June 2013 the property had been invoiced for two previous instalments, amounting to \$1,135.70 including GST, (or the equivalent) and had not subsequently paid the initial capital contribution in full.

An indicative map of the Mangawhai Wastewater Capital Contribution F network and the affected properties can be viewed in the Appendix (page 193) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$643.26 (including GST). This amount is calculated from a principal amount of \$7,261.30 (including GST), payable over 23 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$9,649 (including GST) in rates revenue in 2024/2025.

Stormwater Targeted Rates – All Networks

Background

Council provides urban stormwater networks in Baylys Beach, Dargaville, Kaiwaka, Mangawhai and Te Kōpuru. Stormwater systems predominantly incorporated into the road network are provided in Glinks Gully, Kelly's Bay, Pahi, Whakapirau, Tinopai, Papanoa and Maungatūroto. Stormwater for Ruawai is incorporated in the Raupō Drainage District.

Council has set rates so that 10% of the stormwater network costs are funded by all ratepayers through the general rate. The remaining 90% of costs continue to be funded by the targeted rate.

Operating costs for stormwater (except interest and depreciation) are split evenly between individual networks based upon land values. The operating costs (excluding interest and depreciation) are then combined with the capital costs (including interest, funded depreciation and loan repayments) in each individual scheme to calculate the rate payable for those connected to each scheme. This reflects a move towards 'equalising' the rate payable for the service being received irrespective of location. This approach recognises that the service being received by the end user is the 'same' irrespective of location and hence the costs should be similar.

Activities funded

The expenses in running and maintaining the following stormwater networks:

- Baylys Beach
- Dargaville
- Te Kōpuru
- Kaiwaka
- Mangawhai

Land liable for the rates

The targeted rates apply to all land in the following stormwater networks:

- Baylys Beach
- Dargaville
- Te Kōpuru
- Kaiwaka
- Mangawhai

Indicative maps of the areas of the respective stormwater networks can be viewed in the Appendix (pages 194 to 196) of this document.

How the rates are assessed

The targeted rates are assessed on the land value of all rating units located within the stormwater networks and applied as a uniform rate in the dollar on land value.

Stormwater Network	Rate in the Dollar of Land Value for 2024/2025 (incl GST)	Total Revenue (incl GST)
Baylys Beach	\$0.0007587	\$79,416
Dargaville	\$0.0012329	\$643,528
Kaiwaka	\$0.0005453	\$33,523
Mangawhai	\$0.0005635	\$1,514,098
Te Kōpuru	\$0.0003896	\$15,525
	Total	\$2,286,090

Land Drainage Targeted Rate – Raupō

Background

Kaipara District is a rural production area that supports farming and cropping communities on low lying land near rivers, streams and canals. These communities are prone to flooding during heavy weather events and tidal fluctuations. Land drainage work is undertaken to maintain and improve the current capacity of its land drainage network and stopbanks. This is likely to improve the productivity of land normally affected by high groundwater levels or ponded water following heavy rainfall events and tidal fluctuations.

Activities funded

The targeted rate for the Raupō Land Drainage Scheme is used to fund the operations in maintaining the Raupō Land Drainage Scheme. This includes maintenance of drains and outlets by weed spraying and machine cleaning, maintenance and, if necessary, replacement of floodgates.

Land liable for the rates

All land located within the Raupō Land Drainage Scheme.

An indicative map of the Raupō Land Drainage Scheme and the areas where the differentials apply can be viewed in the Appendix (page 197) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

How the rates are assessed

The targeted rate is assessed on the following basis:

- A differential rate in the dollar on land value across all properties located within the Raupō Land Drainage Scheme area.

The table below shows the rates differentials that the Council has applied in 2024/2025.

Rates differential definitions and rates

The Council has defined its rates differential categories based on the location of the land within the scheme.

Differential Category	Differential Factor	Rate in the Dollar of Land Value for 2024/2025 (incl GST)	Revenue from Land Drainage Scheme Targeted Rate (incl GST)	Share of Land Drainage Scheme Targeted Rate
Raupō Rural	90%	\$0.0027333	\$668,994	86%
Raupō Township	100%	\$0.0030370	\$136,162	14%
All properties			\$810,227	100%

Land Drainage Targeted Rates – Other Schemes

Background

Kaipara District is a rural production area that supports farming and cropping communities on low lying land near rivers, streams and canals. These communities are prone to flooding during heavy weather events and tidal fluctuations. Land drainage work is undertaken to maintain and improve the current capacity of its land drainage network and stopbanks. This is likely to improve the productivity of land normally affected by high ground water levels or ponded water following heavy rainfall events and tidal fluctuations.

Land drainage work is undertaken in 29 other drainage districts of various sizes with administrative and technical support from Council. Each of these schemes is self-funding.

Activities funded

The targeted rates for each land drainage scheme are used to fund the operations in maintaining the 29 respective schemes. This includes maintenance of drains and outlets by weed spraying and machine cleaning, maintenance and if necessary, replacement of floodgates, drain cleaning and stopbank maintenance.

Land liable for the rates

The targeted rates apply to all land in each of the following land drainage schemes:

- Aoroa
- Arapohue No1
- Arapohue No2
- Aratapu Village
- Aratapu Swamp
- Awakino Point
- Awakino Valley
- Greenhill
- Hoanga
- Horehore
- Kaihu
- Kopuru Swamp
- Koremoa
- Mangatara
- Manganui
- Mititai
- Notorious
- Oruariki
- Otiria
- Owairangi
- Tangowahine No1
- Tangowahine No2
- Tangowahine Valley
- Tatarariki No1
- Tatarariki No2
- Tatarariki No3
- Te Hapai
- Tikinui
- Whakahara

Indicative maps of the respective land drainage scheme areas can be viewed in the Appendix (pages 198 to 212) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

The targeted rate for each land drainage scheme is assessed as a uniform rate in the dollar on land value.

A table of the rates

Land Drainage Scheme	Rate in the dollar of land value for 2024/2025 (incl GST)	Revenue from land drainage targeted rates (incl GST)
Aoroa	\$0.0012883	\$4,385
Arapohue No1	\$0.0005492	\$9,257
Arapohue No2	\$0.0002753	\$5,748
Aratapu Swamp	\$0.0004874	\$19,461
Aratapu Village	\$0.0004340	\$7,473
Awakino Point	\$0.0004570	\$16,034
Awakino Valley	\$0.0004707	\$51,505
Greenhill	\$0.0005467	\$8,054
Hoanga	\$0.0014582	\$26,321
Horehore	\$0.0005434	\$41,122
Kaihu	\$0.0004160	\$51,449
Kopuru Swamp	\$0.0005876	\$10,407
Koremoa	\$0.0003329	\$4,683
Mangatara	\$0.0004308	\$24,043
Manganui	\$0.0000768	\$12,139
Mititai	\$0.0005644	\$9,752
Notorious	\$0.0003587	\$16,055
Oruariki	\$0.0008781	\$21,942
Otiria	\$0.0006635	\$8,032
Owairangi	\$0.0003238	\$6,440
Tangowahine No1	\$0.0003856	\$6,161
Tangowahine No2	\$0.0007149	\$7,467
Tangowahine Valley	\$0.0001379	\$5,141
Tatarariki No1	\$0.0003356	\$6,789
Tatarariki No2	\$0.0009713	\$8,397
Tatarariki No3	\$0.0005674	\$10,882
Te Hapai	\$0.0021239	\$20,517
Tikinui	\$0.0007434	\$4,429
Whakahara	\$0.0005983	\$6,897
	Total	\$430,982

Water Supply Targeted Rate

Background

The Council provides reticulated water supplies to Dargaville (including Baylys Beach), Glinks Gully, Ruawai, (Station Village), Maungatūroto (Township) and Mangawhai.

Costs will be shared across all schemes, with all schemes being assessed the same rate in 2024/2025. This approach recognises that the service being received by the end user is the same irrespective of location and hence the costs should be the same.

Activities funded

The expenses in maintaining each of the water supply networks. In particular, the costs associated in treating the water for domestic consumption.

Land liable for the rates

The targeted rates apply to all land in defined areas in the following water supply networks:

- Dargaville (including Baylys Beach)
- Glinks Gully
- Ruawai
- Maungatūroto (Station Village)
- Maungatūroto (Township)
- Mangawhai

Properties within 30 metres of the water reticulation in the above areas are liable for the rate.

Rates differential definitions

These rates are assessed on a differential basis. The Council has defined its rates differential categories based on the provision or availability to the land of the water supply service provided by, or on behalf of, the Council.

The definition for each rates differential category is listed in the table below.

Differential Category	Definition
Metered properties	Land that is connected to the relevant water supply network as at 30 June 2024 irrespective of how much water is consumed.
Other properties	Land that is not connected to the relevant water supply network as at 30 June 2024 (other than the Mangawhai scheme), but is situated within 30 metres of a water supply network to which it is capable of being effectively connected.

The targeted rate for water supply is assessed on the following differential basis:

Metered properties:

- A scale of charges based on the per cubic metre amount of water consumed. The charge for up to the first cubic metre of water consumed is calculated on 15% of the average costs across all water supply networks.

Other properties:

- A fixed amount per rating unit. The rate set is equivalent to 75% of the volumetric charge for a metered property for up to the first cubic metre of water consumed.

The table below lists the water charges and rates that will apply:

	Metered Properties		Other properties	All units
	Volumetric charge (up to and including the first cubic metre) (incl GST)	Volumetric charge (per cubic metre beyond the first cubic metre) (incl GST)	Fixed amount per Rating Unit (incl GST)	Revenue from Water Supply Targeted Rate (incl GST)
Dargaville, Glinks Gully, Mangawhai, Maungatūroto Station Village, Maungatūroto Township, Ruawai	\$205.16	\$5.14	\$153.87	\$4,834,240

Mangawhai Harbour Restoration Targeted Rate

Background

The targeted rate for the Mangawhai Harbour Restoration commenced on 1 July 1996. It funds a grant to the Mangawhai Harbour Restoration Society Inc to assist it in financing the operations required to maintain the harbour at a quality suitable for the water recreational activities it provides to the community it serves.

Activities funded

The grant funded by this targeted rate is used to finance the operations of the Society's annual dredging programme, the annual planting of native grasses on the distal spit and other activities required to assist in the stabilisation of this spit so that a functioning harbour can be sustained for future generations to enjoy.

Land liable for the rates

All land that is located within the Mangawhai Harbour Restoration area.

An indicative map of the Mangawhai Harbour Restoration area can be viewed in the Appendix (page 214) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

How the rate is assessed

The targeted rate is assessed as a fixed amount per rating unit to all units located within the Mangawhai Harbour Restoration Area of \$80.00 (including GST).

The rate will generate around \$417,119 (including GST) in rates revenue in 2024/2025.

Closed Circuit Television (CCTV) Dargaville Targeted Rate

Background

The Closed Circuit Television (CCTV) targeted rate commenced on 1 July 2021 for both Dargaville and Ruawai ratepayers. It now funds a grant to the Dargaville Community Development Board (DCDB) to assist with the ongoing costs, expansion and maintenance of the CCTV network in Dargaville.

Activities funded

The grant funded by the targeted rate also funds the ongoing costs, expansion and maintenance of the CCTV network in Dargaville.

Land liable for the rates

All land that is located within the Dargaville, Central, West Coast and North areas.

An indicative map of the CCTV Targeted Rate area can be viewed in the Appendix (page 213) of this document.

Please contact the Council if you would like confirmation whether a property is within the rating area or not.

How the rate is assessed

The targeted rate is assessed as a fixed amount per rating unit to all units in the identified areas above. The rate is \$7.70 (including GST).

The rate will generate around \$40,524 (including GST) in rates revenue in 2024/2025.

Closed Circuit Television (CCTV) Ruawai Targeted Rate

Background

The Closed Circuit Television (CCTV) targeted rate commenced on 1 July 2021 for both Dargaville and Ruawai ratepayers. It now funds a grant to the Ruawai Promotions and Development Group to assist with the ongoing costs, expansion and maintenance of the CCTV network in Ruawai.

Activities funded

The grant funded by the targeted rate also funds the ongoing costs, expansion and maintenance of the CCTV network in Ruawai.

Land liable for the rates

All land that is located within the Ruawai Tokatoka Hall Targeted Rate area.

An indicative map of the CCTV Targeted Rate area can be viewed in the Appendix (page 213) of this document.

Please contact the Council if you would like confirmation whether a property is within the rating area or not.

How the rate is assessed

The targeted rate is assessed as a fixed amount per rating unit to all units in the identified areas above. The rate is \$10.35 (including GST).

The rate will generate around \$4,844 (including GST) in rates revenue in 2024/2025.

Ruawai Tokatoka Hall Targeted Rate

Background

The Ruawai Tokatoka Hall rate was introduced in 2009/2010 to fund the maintenance of the Ruawai Tokatoka Community Hall. The targeted rate is consistent with Council's Halls Policy that community halls be managed and maintained by the community.

Activities funded

The operating costs of maintaining the Ruawai Tokatoka Hall.

Land liable for the rates

All land that is located within the Ruawai Tokatoka Hall Targeted Rate area.

An indicative map of the Ruawai Tokatoka Hall Targeted Rate area can be viewed in the Appendix (page 213) of this document.

Please contact the Council if you would like confirmation whether a property is within the rating area or not.

How the rate is assessed

The targeted rate is assessed on the following basis:

- a fixed amount per rating unit to all units located within the Ruawai Tokatoka Hall Targeted Rate area of \$36.86 (including GST).

The rate will generate around \$17,250 (including GST) in rates revenue in 2024/2025.

Forestry Roding Targeted Rate

Background

The Forestry Roding Targeted Rate was introduced in 2015/2016 for six years to 2021 in order to partially fund the impact of forestry and logging trucks and maintain current standards on Council roads. The rate has been extended to 2027/2028. The NZTA will also contribute.

The rate was previously calculated on land value and through the 2024–2027 Long Term Plan consultation has now been changed to be calculated on the land area.

Activities funded

The costs of funding the impact of forestry and logging trucks and maintaining current standards on Council roads.

Land liable for the rates

All land that is located within the Forestry Roding Targeted Rate area.

A map of the Forestry Roding Targeted Rate area can be viewed in the Appendix (page 215) of this document.

How the rate is assessed

The targeted rate is assessed on the following basis:

- A rate in the dollar on land area (hectares) across all properties used for growing exotic trees that are in the Forestry Roding Targeted Rate area. The targeted rate is \$11.05 (including GST) per hectare of the rating unit.

The rate will generate around \$506,000 (including GST) in rates revenue in 2024/2025.

Parks and Libraries Targeted Rate

Background

The Parks and Libraries targeted rate is being introduced as part of the Long Term Plan 2024–2027. This funding was previously part of the general rate however after consultation with the community Council have made the decision that this rate will be set as a fixed rate across all rating units in the district.

Activities funded

The costs of providing and maintaining parks and libraries across the Kaipara district.

Land liable for the rates

The parks and libraries rate is assessed on all rating units in the district as a fixed amount per rating unit.

How the rate is assessed

The targeted rate is assessed as a fixed amount per rating unit to all units in the district. The rate is \$372.77 (including GST).

The rate will generate around \$5,600,859 (including GST) in rates revenue in 2024/2025.

Rating Information

Due Date for Payment of Rates

All rates, with the exception of water charges for metered properties, will be payable in four equal instalments due on:

Instalment Number	Due Date
Instalment 1	20 September 2024
Instalment 2	20 November 2024
Instalment 3	20 February 2025
Instalment 4	20 May 2025

Water charges – metered properties

Water meters are read and invoices sent on a six monthly cycle. The amount payable is due on the 20th of the month following the month that the invoice was dated. The due dates are set out in more detail below.

Penalties

Pursuant to section 132 and to sections 57 and 58 of the Local Government (Rating) Act 2002, the Council delegates the authority to the Revenue Services Manager and the Revenue Officer - Property to apply the following penalties on unpaid rates:

- a) A penalty of 10% of the rates (other than water by meter rates) assessed in the 2024/2025 financial year that are unpaid after the due date for each instalment will be added on the relevant penalty date for each instalment stated below, except where a ratepayer has entered into an arrangement by way of direct debit authority and honours that arrangement. For each instalment the date the penalty will be added is as follows:

Instalment Number	Penalty Date
Instalment 1	21 September 2024
Instalment 2	21 November 2024
Instalment 3	21 February 2025
Instalment 4	21 May 2025; and

- b) A penalty of 10% of the amount of all rates (including any penalties) other than water by meter rates from any previous financial years that are unpaid on 07 August 2024 will be added on 07 August 2024; and
- c) A penalty of 10% of the amount of all rates to which a penalty has been added under (b) and which remain unpaid on 07 February 2025 will be added on 07 February 2025; and
- d) Water charges – metered properties
A penalty of 10% of the water by meter rates charged per invoice that are outstanding after the due date for payment will be added on the relevant penalty date for each billing month and area stated below, except where a ratepayer has entered into an arrangement by way of direct debit authority and honours that arrangement. For each billing month and area, the due date and the date the penalty will be added is as follows:

Water-by-meter Rates Area	Billing Month	Due Date	Penalty Date
Dargaville (Hokianga Road and side streets) and Glinks Gully	August 2024 January 2025	20 September 2024 20 February 2025	21 September 2024 21 February 2025
Dargaville (Station and Beach Roads) and Mangawhare	August 2024 February 2025	20 September 2024 20 March 2025	21 September 2024 21 March 2025
Dargaville Township East	September 2024 March 2025	20 October 2024 20 April 2025	21 October 2024 21 April 2025
Dargaville (Awakino Road and Main Street) and Ruawai	October 2024 April 2025	20 November 2024 20 May 2025	21 November 2024 21 May 2025
Dargaville (Ranfurly, Plunket and Tirarau Streets) and Maungatūroto Railway; Maungatūroto Township, and Mangawhai	November 2024 May 2025	20 December 2024 20 June 2025	21 December 2024 21 June 2025
North Dargaville to Kaihu, Awakino Point and Baylys Beach	December 2024 June 2025	20 January 2025 20 July 2025	21 January 2025 21 July 2025

Payment of Rates

Rates payments can be made:

1. By direct debit.
2. By online banking.
3. By telephone banking.
4. By credit card online, MasterCard and Visa only. There is a transaction fee for payments by credit card online.
5. By automatic payment.
6. In person (EFTPOS, MasterCard, Visa, or cash). There is a transaction fee for payments by credit card at Council's offices. Payment of rates will be accepted during normal business hours at either of the following two Council offices:
 - a. Dargaville: 32 Hokianga Road;
 - b. Mangawhai: Unit 6, The Hub, 6 Molesworth Drive

Any payments of rates due will be credited first to the oldest amounts due.

Sample Properties 2024/2025

District Area	Land Value 2023/2024	Total Rates 2023/2024	Rates 2024/2025										\$ change (per year)	Amount of change per week	% change	
			Land Value 2024/2025	Value-based general rate	UAGC			Land drainage	Other rates	Total Rates 2024/2025	Amount per week					
					Stormwater	Wastewater	Land drainage									
Residential Properties																
Baylys Beach	121,000	1,381	255,000	486	725	193	-	-	380	1,785	34	403	7.76	29.20%		
	170,000	1,613	355,000	676	725	269	-	-	380	2,051	39	438	8.43	27.19%		
	245,000	1,967	495,000	943	725	376	-	-	380	2,424	47	457	8.80	23.26%		
Dargaville	60,000	2,376	100,000	191	725	123	1,363	-	380	2,782	54	406	7.81	17.10%		
	111,000	2,615	205,000	391	725	253	1,363	-	380	3,112	60	496	9.54	18.98%		
	170,000	2,892	285,000	543	725	351	1,363	-	380	3,363	65	470	9.04	16.25%		
Glinks	200,000	2,665	280,000	533	725	-	1,363	-	380	3,002	58	337	6.48	12.65%		
	270,000	2,864	380,000	724	725	-	1,363	-	380	3,192	61	328	6.31	11.45%		
	310,000	2,979	435,000	829	725	-	1,363	-	380	3,297	63	318	6.12	10.68%		
Kaiwaka	143,000	2,653	240,000	457	725	131	1,363	-	373	3,049	59	396	7.61	14.91%		
	215,000	2,940	330,000	629	725	180	1,363	-	373	3,269	63	329	6.33	11.21%		
	320,000	2,997	450,000	857	725	-	-	-	373	1,955	38	-1,042	-20.03	-34.76%		
Mangawhai	270,000	3,242	445,000	848	725	251	1,363	-	453	3,639	70	397	7.64	12.26%		
	360,000	3,597	580,000	1,105	725	327	1,363	-	453	3,972	76	375	7.21	10.43%		
	1,500,000	6,870	1,900,000	3,620	725	1,071	1,363	-	453	7,231	139	361	6.94	5.25%		
Maungaturoto	150,000	2,512	250,000	476	725	-	1,363	-	373	2,937	56	425	8.18	16.93%		
	190,000	2,626	305,000	581	725	-	1,363	-	373	3,042	58	416	8.00	15.84%		
	230,000	2,419	355,000	676	725	-	1,363	-	373	3,137	60	718	13.81	29.68%		

Sample Properties 2024/2025															
District Area	Land Value 2023/2024	Total Rates 2023/2024	Rates 2024/2025								Total Rates 2024/2025	Amount per Week	\$ change (per year)	Amount of change per week	% change
			Land Value 2024/2025	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates						
Residential Properties (continued)															
Pahi	230,000	1,456	320,000	610	725	-	-	-	-	373	1,707	33	251	4.83	17.24%
	305,000	1,670	425,000	810	725	-	-	-	-	373	1,907	37	237	4.56	14.19%
	440,000	2,056	600,000	1,143	725	-	-	-	-	373	2,241	43	185	3.56	9.01%
Paparaoa	170,000	1,285	190,000	362	725	-	-	-	-	373	1,460	28	175	3.36	13.59%
	210,000	1,399	295,000	562	725	-	-	-	-	373	1,660	32	261	5.01	18.62%
	300,000	1,656	420,000	800	725	-	-	-	-	373	1,898	36	242	4.65	14.60%
Ruawai	90,000	1,538	160,000	305	725	-	-	-	486	420	1,936	37	398	7.65	25.87%
	90,000	1,538	180,000	343	725	-	-	-	547	420	2,035	39	497	9.55	32.30%
	113,000	1,714	225,000	429	725	-	-	-	683	420	2,257	43	543	10.44	31.65%
Te Kōpuru	59,000	2,315	130,000	248	725	51	1,363	-	-	380	2,767	53	452	8.68	19.51%
	70,000	2,356	155,000	295	725	60	1,363	-	-	380	2,824	54	468	9.00	19.85%
	99,000	2,465	220,000	419	725	86	1,363	-	-	380	2,973	57	508	9.77	20.62%
Tinopai	113,000	1,122	180,000	343	725	-	-	-	-	373	1,441	28	318	6.12	28.35%
	220,000	1,428	310,000	591	725	-	-	-	-	373	1,688	32	261	5.01	18.25%
	285,000	1,613	455,000	676	725	-	-	-	-	373	1,774	34	161	3.09	9.97%
Lifestyle Properties															
Kaiwaka	225,000	1,442	355,000	867	725	-	-	-	-	373	1,965	38	523	10.05	36.24%
	310,000	1,685	450,000	857	725	-	-	-	-	373	1,955	38	270	5.20	16.06%
	325,000	2,237	975,000	2,879	725	-	-	-	-	373	3,977	76	1,739	33.45	77.74%

Sample Properties 2024/2025

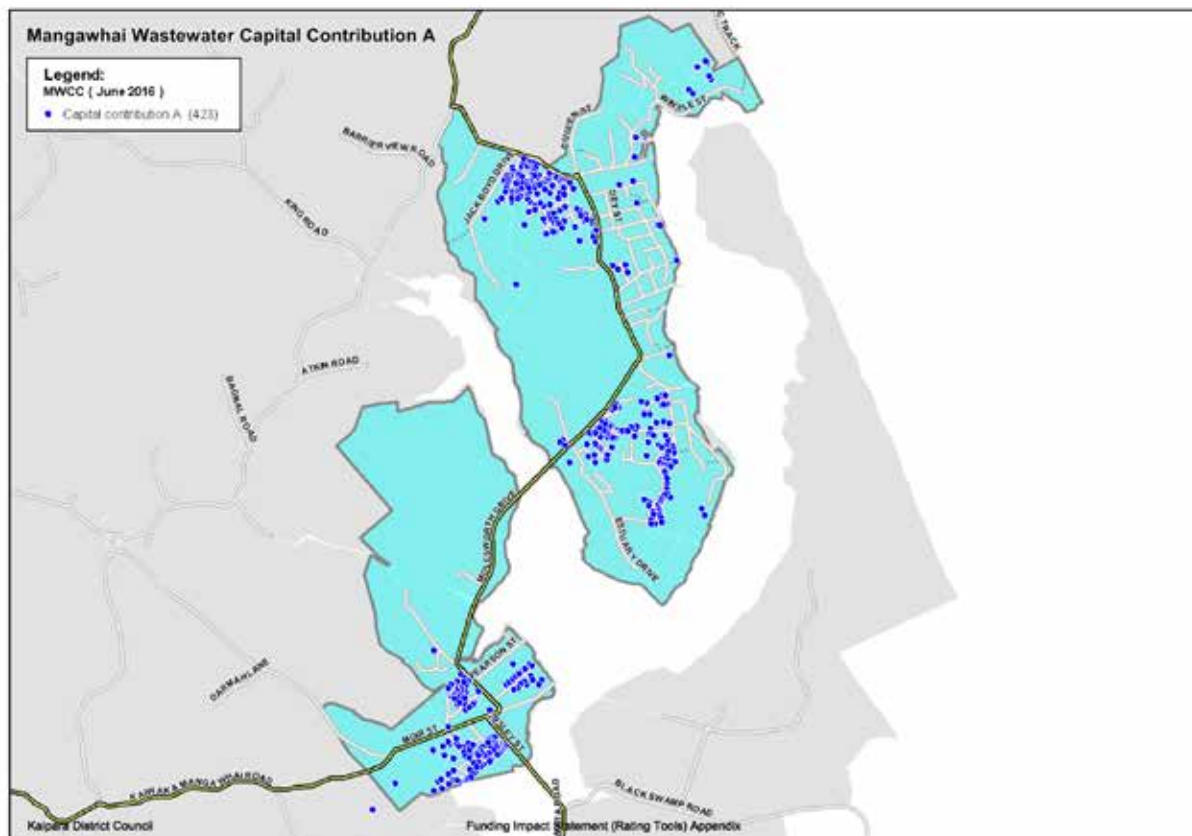
District Area	Land Value 2023/2024	Total Rates 2023/2024	Rates 2024/2025										Amount per week	% change
			Land Value 2024/2025	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total Rates 2024/2025	Amount per week	\$ change (per year)		
Lifestyle Properties (continued)														
Mangawhai	325,000	2,317	460,000	876	725	-	-	-	463	2,064	40	-253	-4.87	-10.92%
	540,000	3,268	730,000	2,156	725	-	-	-	453	3,333	64	65	1.25	1.99%
Maungaturoto	300,000	1,656	310,000	591	725	-	-	-	373	1,688	32	32	0.62	1.95%
	310,000	2,171	440,000	1,299	725	-	-	-	373	2,397	46	226	4.34	10.41%
	440,000	2,746	620,000	1,831	725	-	-	-	373	2,929	56	182	3.51	6.64%
Paparoa	215,000	1,751	290,000	856	725	-	-	-	373	1,954	38	203	3.91	11.60%
	250,000	1,906	390,000	1,152	725	-	-	-	373	2,249	43	344	6.61	18.03%
	350,000	2,348	540,000	1,595	725	-	-	-	373	2,692	52	344	6.62	14.66%
Pastoral Properties														
Kaihu	262,000	1,969	404,000	1,193	725	-	-	-	380	2,298	44	329	6.33	16.72%
Kaiwaka	1,600,000	7,877	2,200,000	6,496	725	-	-	-	373	7,594	146	-283	-5.43	-3.59%
Pouto	1,200,000	6,118	1,860,000	5,492	725	-	-	-	380	6,598	127	480	9.23	7.84%
Waipoua	950,000	5,660	1,310,000	3,868	725	-	-	617	380	5,590	108	-69	-1.33	-1.23%
Dairy Properties														
Maungaturoto	1,220,000	6,196	1,720,000	5,079	725	-	-	-	373	6,177	119	-19	-0.37	-0.31%
Pouto	1,740,000	9,886	2,480,000	7,323	725	-	-	1,356	380	9,785	188	-102	-1.96	-1.03%
Ruawai	1,640,000	14,662	2,350,000	6,939	725	-	-	-	6,843	14,508	279	-154	-2.96	-1.05%
Tokatoka	1,090,000	5,621	1,580,000	4,666	725	-	-	-	-	5,391	104	-230	-4.43	-4.10%

Sample Properties 2024/2025

District Area	Land Value 2023/2024	Total Rates 2023/2024	Rates 2024/2025								Amount per week	\$ change (per year)	Amount of change per week	% change		
			Land Value 2024/2025	Value-based general rate	UAGC			Stormwater	Wastewater	Land drainage					Other rates	Total Rates 2024/2025
					Stormwater	Wastewater	Land drainage									
Horticultural Properties																
Central	550,000	3,636	630,000	1,860	725	-	-	346	380	3,312	64	-324	-6.24	-8.92%		
Forestry Properties																
Waipoua	1,320,000	18,222	1,980,000	5,847	725	-	-	-	9,893	16,465	317	-1,757	-33.79	-9.64%		
Pouto	2,200,000	28,391	3,300,000	9,745	725	-	-	-	35,434	45,904	883	17,513	336.79	61.69%		
Kaiwaka	3,630,000	46,308	5,400,000	15,946	725	-	-	-	21,884	38,555	741	-7,753	-149.09	-16.74%		
Commercial Properties																
Dargaville	64,000	2,495	90,000	266	725	111	1,363	-	380	2,845	55	350	6.73	14.03%		
	147,000	3,015	205,000	605	725	253	1,363	-	380	3,326	64	311	5.99	10.32%		
	580,000	5,729	850,000	2,510	725	1,048	1,363	-	380	6,026	116	297	5.72	5.19%		
	1,520,000	10,619	2,350,000	6,939	725	1,324	1,363	-	453	10,804	208	185	3.56	1.74%		
Mangawhai	170,000	3,107	235,000	694	725	132	1,363	-	453	3,367	65	260	4.99	8.35%		
	1,600,000	11,064	3,100,000	9,154	725	1,747	5,451	-	453	17,530	337	6,466	124.35	58.44%		
Maungaturoto	235,000	3,123	305,000	901	725	-	1,363	-	373	3,361	65	238	4.58	7.63%		
Industrial Properties																
Dargaville	143,000	2,990	315,000	930	725	388	1,363	-	380	3,787	73	797	15.32	26.65%		

Appendix Indicative Rating Maps

Wastewater Capital Contribution Rates



Valuation Location

- 122001352 - 49 Jack Boyd Drive
- 122010203 - Wintle Street
- 122010206 - Wintle Street
- 122010211 - Wintle Street
- 122010213 - Wintle Street
- 122010215 - Wintle Street
- 122010226 - Wintle Street
- 122010228 - Wintle Street
- 122010229 - Wintle Street
- 122010230 - Wintle Street
- 122010232 - Wintle Street
- 122010233 - Wintle Street
- 122010234 - Wintle Street
- 122011305 - 61 Mangawhai Heads Road
- 122011354 - 31A Jack Boyd Drive
- 122011378 - 48A Driftwood Place
- 122011381 - 44 Driftwood Place
- 122011384 - 38 Driftwood Place
- 122011385 - 36 Driftwood Place
- 122011386 - 34 Driftwood Place
- 122011387 - 32 Driftwood Place
- 122011388 - 30 Driftwood Place
- 122011392 - 27 Driftwood Place
- 122011396 - 35 Driftwood Place
- 122011398 - 2 Driftwood Place
- 122011417 - 24 Driftwood Place
- 122011419 - 19 Driftwood Place
- 122011422 - 13 Driftwood Place
- 122011430 - 7 Sandy Lane
- 122011437 - 7 Marram Place
- 122011444 - 48E Driftwood Place
- 122011453 - 27 Spinifex Road
- 122011458 - 17 Spinifex Road
- 122011460 - 13 Spinifex Road
- 122011465 - 3 Spinifex Road
- 122011468 - 6 Spinifex Road
- 122011470 - 10 Spinifex Road
- 122011474 - 10 Marram Place
- 122011476 - 16 Marram Place
- 122011479 - 22 Marram Place
- 122011487 - 3 Anchorage Road
- 122011499 - 79B/1 Jack Boyd Drive
- 122011516 - 63 Mangawhai Heads Road

Valuation Location

- 122011518 - 67 Mangawhai Heads Road
- 122011519 - 69 Mangawhai Heads Road
- 122011521 - 5 Parklands Ave
- 122011522 - 7 Parklands Ave
- 122011523 - 9 Parklands Ave
- 122011524 - 11 Parklands Ave
- 122011525 - 13 Parklands Ave
- 122011526 - 15 Parklands Ave
- 122011527 - 19 Parklands Ave
- 122011528 - 21 Parklands Ave
- 122011529 - 23 Parklands Ave
- 122011530 - 25 Parklands Ave
- 122011531 - 27 Parklands Ave
- 122011532 - 29 Parklands Ave
- 122011535 - 196 Thelma Road North
- 122011537 - 200 Thelma Road North
- 122011538 - 202 Thelma Road North
- 122011541 - 208 Thelma Road North
- 122011542 - 210 Thelma Road North
- 122011545 - 214 Thelma Road North
- 122011546 - 216 Thelma Road North
- 122011547 - 18 Parklands Ave
- 122011553 - 10 Hillside Ave
- 122011555 - 6 Hillside Ave
- 122011557 - 89 Mangawhai Heads Road
- 122011558 - 87 Mangawhai Heads Road
- 122011559 - 85 Mangawhai Heads Road
- 122011560 - 83 Mangawhai Heads Road
- 122011561 - 81 Mangawhai Heads Road
- 122011564 - 4 Hillside Avenue
- 122011566 - 2 Hillside Avenue
- 122011567 - 14 Parklands Ave
- 122011568 - 12 Parklands Ave
- 122011569 - 10 Parklands Ave
- 122011570 - 8 Parklands Ave
- 122011574 - 209 Thelma Road North
- 122011576 - 207 Thelma Road North
- 122011577 - 205 Thelma Road North
- 122011579 - 9 Jack Boyd Drive
- 122011580 - 203 Thelma Road North
- 122011581 - 201 Thelma Road North
- 122011582 - 11 Jack Boyd Drive
- 122011583 - 13 Jack Boyd Drive

Valuation Location

- 122011584 - 199 Thelma Road North
- 122011585 - 197 Thelma Road North
- 122011588 - 195 Thelma Road North
- 122011589 - 193 Thelma Road North
- 122011592 - 191 Thelma Road North
- 122011599 - 183 Thelma Road North
- 122011601 - 38 Mangawhai Heads Road
- 122011605 - 190 Thelma Road North
- 122011606 - 5 Thelma Road South
- 122011607 - 7 Thelma Road South
- 122011608 - 9 Thelma Road South
- 122011610 - 13 Te Whai Street
- 122011612 - 10 Thelma Road South
- 122011613 - 8 Te Whai Street
- 122011615 - 4 Te Whai Street
- 122011617 - 186 Thelma Road North
- 122011618 - 184 Thelma Road North
- 122011619 - 182 Thelma Road North
- 122011620 - 14 Te Whai Street
- 122011621 - 5 Anchorage Road
- 122011622 - 7A Anchorage Road
- 122011624 - 9 Anchorage Road
- 122011625 - 7C Anchorage Road
- 122011627 - 3 Beachcomber Road
- 122011628 - 5 Beachcomber Road
- 122011629 - 7 Beachcomber Road
- 122011630 - 9 Beachcomber Road
- 122011633 - 4B Beachcomber Road
- 122011634 - 4A Beachcomber Road
- 122011640 - 23 Anchorage Road
- 122011644 - 10 Anchorage Road
- 122011645 - 8 Anchorage Road
- 122011646 - 6 Anchorage Road
- 122011648 - Thelma Road South
- 122011654 - 16 Te Whai Street
- 122011655 - 18 Te Whai Street
- 122011695 - 17 Parklands Ave
- 122011696 - Parklands Ave
- 122011702 - 297 Molesworth Drive
- 122011703 - 297A Molesworth Drive
- 122011704 - 285B Molesworth Drive
- 122011705 - 285A Molesworth Drive
- 122011706 - Molesworth Drive

Valuation Location

122011713 - 4 Sailrock Drive
 122011714 - 6A Sailrock Drive
 122011716 - 6C Sailrock Drive
 122011718 - 6E Sailrock Drive
 122011719 - 6F Sailrock Drive
 122011720 - 8 Sailrock Drive
 122011812 - 289 Molesworth Drive
 122011870 - Molesworth Drive
 122011871 - 13 Sailrock Drive
 122011873 - 9 Sailrock Drive
 122011875 - 5 Sailrock Drive
 122011876 - 3 Sailrock Drive
 122012005 - 8 Thelma Road South
 122012006 - 6 Thelma Road South
 122012008 - 2 Thelma Road South
 122014257 - 4A Kahu Drive
 122100302 - 145C Wintle Street
 122100303 - 145D Wintle Street
 122100800 - 97 Wintle Street
 122101700 - 115 Wintle Street
 122105900 - 89 Wintle Street
 122116700 - 1A Doris Street
 122117800 - 8 Wintle Street
 122119802 - 53 Olsen Avenue
 122122702 - 37 Olsen Avenue
 122126600 - 25-29 Wharfedale Crescent
 122136900 - 264 Molesworth Drive
 122137101 - Molesworth Drive
 122138104 - 8A Fagan Place
 122138105 - Fagan Place
 122148301 - 34 North Avenue
 122148302 - 36 North Avenue
 122148303 - 38 North Avenue
 122150800 - Robert Street
 122168301 - 26 Heather Street
 122182414 - 48 Lincoln Street
 122182418 - 67A Lincoln Street
 122183601 - 26 Estuary Drive
 122183700 - 75 Moir Point Road
 122183703 - 104 Moir Point Road
 122183704 - 106 Moir Point Road
 122183705 - 108 Moir Point Road
 122183713 - Jordan Street
 122183715 - 6 Devon Street
 122183716 - 53 Moir Point Road
 122183717 - 10 Devon Street
 122183718 - 12 Devon Street
 122183719 - 55 Moir Point Road
 122183723 - 7B Cornwall Way
 122183724 - 9B Cornwall Way
 122183727 - 11 Cornwall Way
 122183728 - 9A Cornwall Way
 122183729 - 7A Cornwall Way
 122183731 - Devon Street
 122183732 - 18 Devon Street
 122183733 - 14 Cornwall Way
 122183735 - 10 Cornwall Way
 122183736 - 8 Cornwall Way
 122183737 - 6 Cornwall Way
 122183738 - 4 Cornwall Way
 122183744 - Moir Point Road
 122183745 - Moir Point Road
 122183746 - Moir Point Road
 122183748 - 85 Moir Point Road
 122183750 - Moir Point Road
 122183751 - Moir Point Road
 122183752 - Moir Point Road
 122183754 - Moir Point Road
 122183755 - Moir Point Road
 122183756 - 101 Moir Point
 122183757 - Moir Point Road
 122183758 - 3 Jordan Street
 122183759 - 5 Jordan Street
 122183760 - 7 Jordan Street
 122183761 - 9 Jordan Street
 122183762 - 11 Jordan Street
 122183763 - 13 Jordan Street
 122183764 - 15 Jordan Street
 122183766 - 4 Molesworth Drive
 122183768 - 10 Jordan Street
 122183770 - 14 Jordan Street
 122183771 - 10 Jordan Street
 122183808 - 7 Nautical Heights

Valuation Location

122183810 - 11 Kawau Lane
 122183611 - 13 Nautical Heights
 122183813 - 17 Nautical Heights
 122183814 - 19 Nautical Heights
 122183815 - 21 Nautical Heights
 122183817 - 22 Nautical Heights
 122183818 - 20 Nautical Heights
 122183819 - 18 Nautical Heights
 122183820 - 16 Nautical Heights
 122183821 - 14 Nautical Heights
 122183822 - 12 Nautical Heights
 122183823 - 10 Nautical Heights
 122183824 - 8 Nautical Heights
 122183825 - 6 Nautical Heights
 122183826 - 4 Nautical Heights
 122183827 - 2 Nautical Heights
 122183828 - 1 Kawau Land
 122183830 - 5 Kawau Lane
 122183831 - 7 Kawau Lane
 122183832 - 8 Kawau Lane
 122183833 - 9 Kawau Lane
 122183834 - 6 Kawau Lane
 122183835 - 4 Kawau Lane
 122183860 - 10 Norfolk Drive
 122183874 - 18B Norfolk Drive
 122183881 - 24E Norfolk Drive
 122183885 - 23 Norfolk Drive
 122183895 - 9A Norfolk Drive
 122183901 - 2 Quail Way
 122183902 - 45 Seabreeze Road
 122183906 - 56 Norfolk Drive
 122183909 - 16 Quail way
 122183912 - 13-17 Quail Way
 122183914 - 1 Quail Way
 122183918 - 48 Moir Point Road
 122183923 - 5 Quail Way
 122183924 - 3 Quail Way
 122183927 - 40C Moir Point Road
 122183928 - 40A Moir Point Road
 122183930 - 38 Moir Point Road
 122183943 - 19 Quail Way
 122183945 - 56A Moir Point Road
 122183946 - 56 Moir Point Road
 122183948 - 52 Moir Point Road
 122183949 - 50 Moir Point Road
 122183963 - 18C Quail Way
 122183977 - 31 Seabreeze Road
 122183978 - 29D Seabreeze Road
 122183981 - 29A Seabreeze
 122183986 - 34 Seabreeze
 122183992 - 46 Seabreeze
 122183993 - 48 Seabreeze
 122183994 - 50 Seabreeze Road
 122183998 - 58 Seabreeze Road
 122184018 - 28 Norfolk Drive
 122184021 - 33 Norfolk Drive
 122184022 - 35 Norfolk Drive
 122184023 - 37 Norfolk Drive
 122184024 - 39 Norfolk Drive
 122184029 - 46D Norfolk Drive
 122184035 - 40C Norfolk Drive
 122184044 - 34D Norfolk Drive
 122184071 - 4 Quail Way
 122184074 - 4 Bodan Lane
 122184075 - 3 Bodan Lane
 122184076 - 1 Bodan Lane
 122184082 - 8 Quail Way
 122184084 - 40 Moir Point Road
 122184090 - Moir Point Road
 122184101 - 3 Seabreeze
 122184102 - 5B Seabreeze Road
 122184103 - 5A Seabreeze
 122184104 - 7 Seabreeze Road
 122184105 - 9B Seabreeze Road
 122184106 - 9A Seabreeze Road
 122184108 - 13 Seabreeze Road
 122184109 - 15 Seabreeze Road
 122184110 - 17 Seabreeze Road
 122184111 - 19 Seabreeze Road
 122184113 - 23 Seabreeze Road
 122184120 - 18 Seabreeze Road
 122184121 - 20 Seabreeze Road
 122184124 - 10 Seabreeze Road

Valuation Location

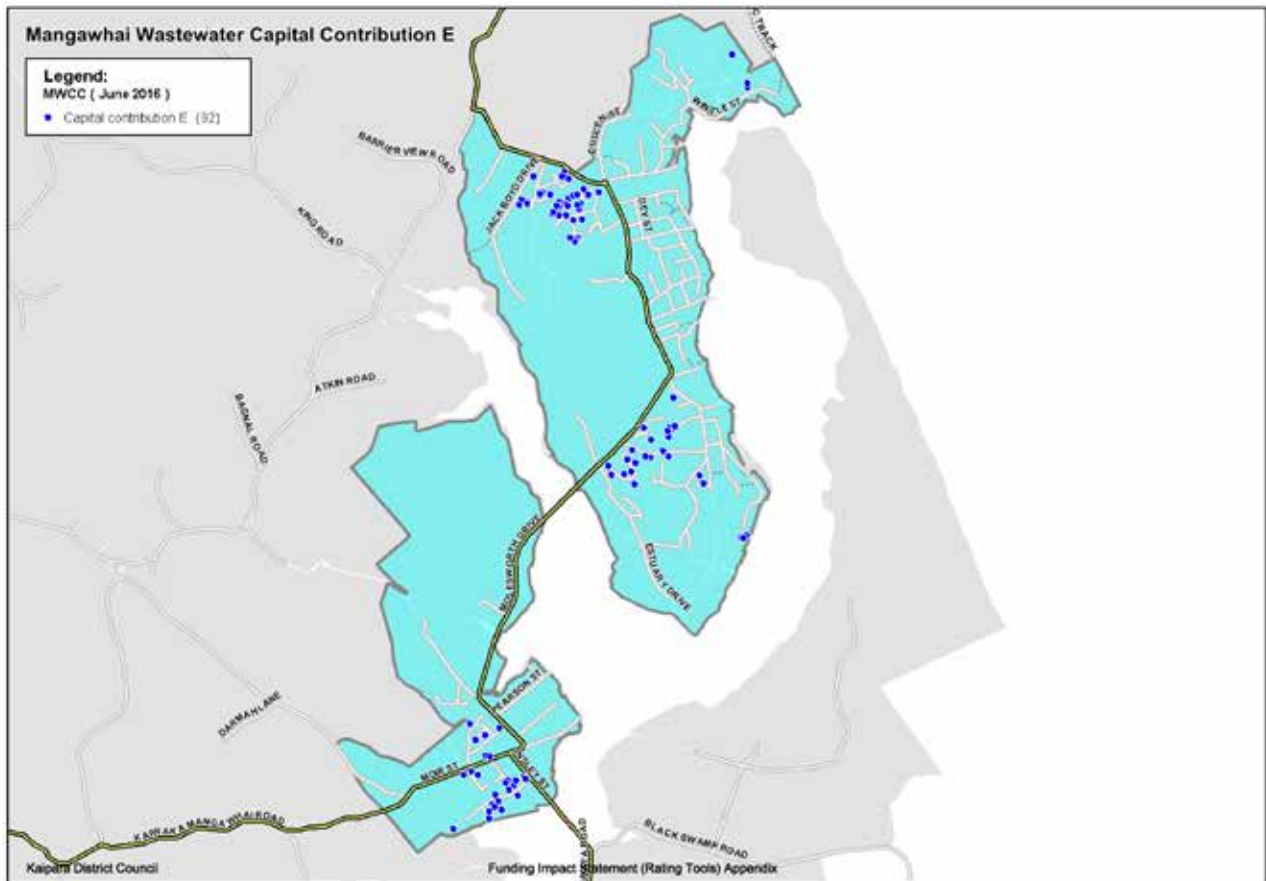
122184125 - 8 Seabreeze Road
 122184126 - 6 Seabreeze Road
 122184218 - 2 Seabreeze Road
 122186400 - 40 Pearson Street
 122188700 - 5 Dune View Drive
 122188706 - 6 Moir Street
 122188712 - 9 Dune View Drive
 122188713 - 11 Dune View Drive
 122188714 - 13 Dune View Drive
 122188715 - 15 Dune View Drive
 122188716 - 17 Dune View Drive
 122188717 - 19 Dune View Drive
 122188718 - 21 Dune View Drive
 122188719 - 23 Dune View Drive
 122188720 - 25 Dune View Drive
 122188721 - 24 Dune View Drive
 122188722 - 22 Dune View Drive
 122188723 - 18 Dune View Drive
 122188724 - 20 Dune View Drive
 122188725 - 3/16 Dune View Drive
 122188726 - 14 Dune View Drive
 122188732 - Dune View Drive
 012219100B - 43 Moir Street
 0122191100C - 43 Moir Street
 0122191100D - 43 Moir Street
 122191600 - 14 Insley Street
 122191601 - 16A Insley Street
 122191602 - 16B Insley Street
 122191608 - 30 Insley Street
 122191610 - 3 Kedge Drive
 122191611 - 5 Kedge Drive
 122191612 - 7 Kedge Drive
 122191613 - 9 Kedge Drive
 122191614 - 11 Kedge Drive
 122191618 - 19 Kedge Drive
 122191619 - 4 Kedge Drive
 122191620 - 6 Kedge Drive
 122191621 - 8A Kedge Drive
 122191622 - 8B Kedge Drive
 122191623 - 10 Kedge Drive
 122191624 - 12 Kedge Drive
 122191625 - 14 Kedge Drive
 122191628 - 6 Halyard Way
 122191630 - 8B Halyard Way
 122191631 - 8C Halyard Way
 122191632 - 10 Halyard Way
 122191636 - 7 Halyard Way
 122191638 - 7A Halyard Way
 122191641 - 20 Kedge Drive
 122191642 - 22 Kedge Drive
 122191643 - 24 Kedge Drive
 122191645 - 28 Kedge Drive
 122191646 - 30A Kedge Drive
 122191647 - 30B Kedge Drive
 122191648 - 32 Kedge Drive
 122191651 - 36B Kedge Drive
 122191654 - 42 Kedge Drive
 122191659 - 21 Kedge Drive
 122191663 - 27B Kedge Drive
 122191664 - 27C Kedge Drive
 122191667 - 33 Kedge Drive
 122191669 - 37 Kedge Drive
 122191675 - 5 Spinnaker Lane
 122191677 - 11-13 Spinnaker Lane
 122191679 - 20 Spinnaker Lane
 122191680 - 18 Spinnaker Lane
 122191681 - 14-16 Spinnaker Lane
 122191684 - 10 Spinnaker Lane
 122191685 - 6 Spinnaker Lane
 122191687 - 6B Spinnaker Lane
 122191688 - 6A Spinnaker Lane
 122191691 - 53 Kedge Drive
 122191692 - 55-61 Kedge Drive
 122191693 - 65-68 Kedge Drive
 122191695 - 69 Kedge Drive
 122191696 - 71 Kedge Drive
 122191698 - 74 Kedge Drive
 122191699 - 71 Kedge Drive
 122191706 - 62-64 Kedge Drive
 122191707 - 60 Kedge Drive

Valuation Location

122191711 - 66 Kedge Drive
122193402 - 4 Ruby Lane
122193403 - 6 Ruby Lane
122193405 - 1 Herons Lane
122193407 - 2 Herons Lane
122193409 - 9 Herons Lane
122193411 - 3 Ruby Lane
122193412 - 1 Ruby Lane
122194001 - 8 Kagan Ave
122194003 - 61 Moir Street
122194006 - 7 Kagan Ave
122194007 - 9 Kagan Ave
122194009 - 15 Kagan Ave
122194010 - 17 Kagan Ave
122194018 - 6 Kagan Ave
122194026 - 61D Moir Street
122194027 - 61E Moir Street
122194200 - 71 Moir Street
122194201 - 71 Moir Street
122194202 - 69 Moir Street
122194203 - 69 Moir Street
122195101 - Moir Street
122195400 - 42 Moir Street
122195606 - 19 Longview Street
122195607 - 21 Molesworth Drive
122195609 - 17 Molesworth Drive
122195610 - 15 Molesworth Drive
122195611 - Molesworth Drive
122195612 - 9 Longview Street
122195613 - 11 Longview Street
122195615 - 15 Longview Street
122195618 - 14 Longview Street
122195619 - 16 Longview Street
122195620 - 15 Weka Street
122195621 - 13 Weka Street
122195622 - 11 Weka Street
122195623 - 9 Weka Street
122195624 - 2 Kakapo Place
122195625 - 4 Kakapo Place
122195626 - 6 Kakapo Place
122195629 - 9 Kakapo Place
122195630 - 7 Kakapo Place
122195633 - 1 Kakapo Place
122195634 - 2 Longview Street
122195640 - 8 Weka Street
122195641 - 10 Weka Street
122195642 - 12 Weka Street
122195643 - 14 Weka Street
122195644 - 4 Takahe Place
122195645 - 6A Takahe Place
122195646 - 6B Takahe Place
122195647 - 8 Takahe Place
122195652 - 7 Takahe Place
122195654 - 3B Takahe Place
122195655 - 3A Takahe Place
122195656 - 18 Weka Street
122195659 - 22B Weka Street
0122195666 - 70 Moir Street
0122191100B - 1 Moir Street
0122191100C - 1 Moir Street
0122191100D - 1 Moir Street
122011391 - 25 Driftwood Place
122011410 - 20F Driftwood Place
122011414 - 20B Driftwood Place
122011416 - 22 Driftwood Place
122011471 - 12 Spinifex Road
122011536 - 198 Thelma Road North
122011539 - 204 Thelma Road North
122011540 - 206 Thelma Road North
122011548 - 16 Parklands Avenue
122011571 - 6 Parklands Avenue
122011578 - 7 Jack Boyd Drive
122011595 - 25 Jack Boyd Drive
122011647 - 4 Anchorage Road
122011717 - 6D Sailrock Drive

Valuation Location

122011872 - 11 Sailrock Drive
122011874 - 7 Sailrock Drive
122104400 - 8 Pearl Street
122166200 - 216 Molesworth Drive
122182218 - 27C Devon Street
122183726 - 65 Moir Point Road
122183734 - 12 Cornwall Way
122183740 - 22 Devon Street
122183753 - Moir Point Road
122183767 - 6 Jordan Street
122183867 - 8D Norfolk Drive
122183903 - Moir Point Road
122183916 - 40B Moir Point Road
122183929 - 36 Moir Point Road
122183947 - 54 Moir Point Road
122184033 - 42 Norfolk Drive
122184107 - 11 Seabreeze Road
122191604 - 20 Insley Street
122191617 - 17 Kedge Drive
122191649 - 34 Kedge Drive
122191657 - 48 Kedge Drive
122191658 - 50 Kedge Drive
122191670 - 39 Kedge Drive
122191708 - 56 Kedge Drive
122191709 - 52-54 Kedge Drive
122193410 - 5 Ruby Lane
122194013 - 16 Kagan Avenue
122194025 - 61C Moir Street
122195614 - 13 Longview Street
122195665 - 26 Weka Street



Valuation Location

- 0122010201 - Wintle Street, Mangawhai
- 0122011377 - 48B Driftwood Place, Mangawhai
- 0122011379 - 48 Driftwood Place, Mangawhai
- 0122011380 - 46 Driftwood Place, Mangawhai
- 0122011383 - 40 Driftwood Place, Mangawhai
- 0122011389 - 28 Driftwood Place, Mangawhai
- 0122011393 - 29 Driftwood Place, Mangawhai
- 0122011400 - 43 Driftwood Place, Mangawhai
- 0122011439 - 11 Marram Place, Mangawhai
- 0122011446 - 52 Driftwood Place, Mangawhai
- 0122011447 - 54 Driftwood Place, Mangawhai
- 0122011452 - 29 Spinifex Road, Mangawhai
- 0122011454 - 25 Spinifex Road, Mangawhai
- 0122011455 - 23 Spinifex Road, Mangawhai
- 0122011456 - 21 Spinifex Road, Mangawhai
- 0122011457 - 19 Spinifex Road, Mangawhai
- 0122011459 - 15 Spinifex Road, Mangawhai
- 0122011461 - 11 Spinifex Road, Mangawhai
- 0122011462 - 9 Spinifex Road, Mangawhai
- 0122011467 - 4 Spinifex Road, Mangawhai
- 0122011472 - 14 Spinifex Road, Mangawhai
- 0122011477 - 18 Marram Place, Mangawhai
- 0122011484 - 17 Marram Place, Mangawhai
- 0122011534 - 33 Parklands Avenue, Mangawhai
- 0122011562 - 79 Mangawhai Heads Road, Mangawhai
- 0122011565 - 4A Hillside Avenue, Mangawhai
- 0122011572 - 4 Parklands Avenue, Mangawhai
- 0122011575 - 5 Jack Boyd Drive, Mangawhai
- 0122011593 - 189 Thelma Road North, Mangawhai
- 0122011594 - 23 Jack Boyd Drive, Mangawhai
- 0122011596 - 187 Thelma Road North, Mangawhai
- 0122011598 - 29 Jack Boyd Drive, Mangawhai
- 0122011603 - 194 Thelma Road North, Mangawhai
- 0122011609 - 11 Te Whai Street, Mangawhai

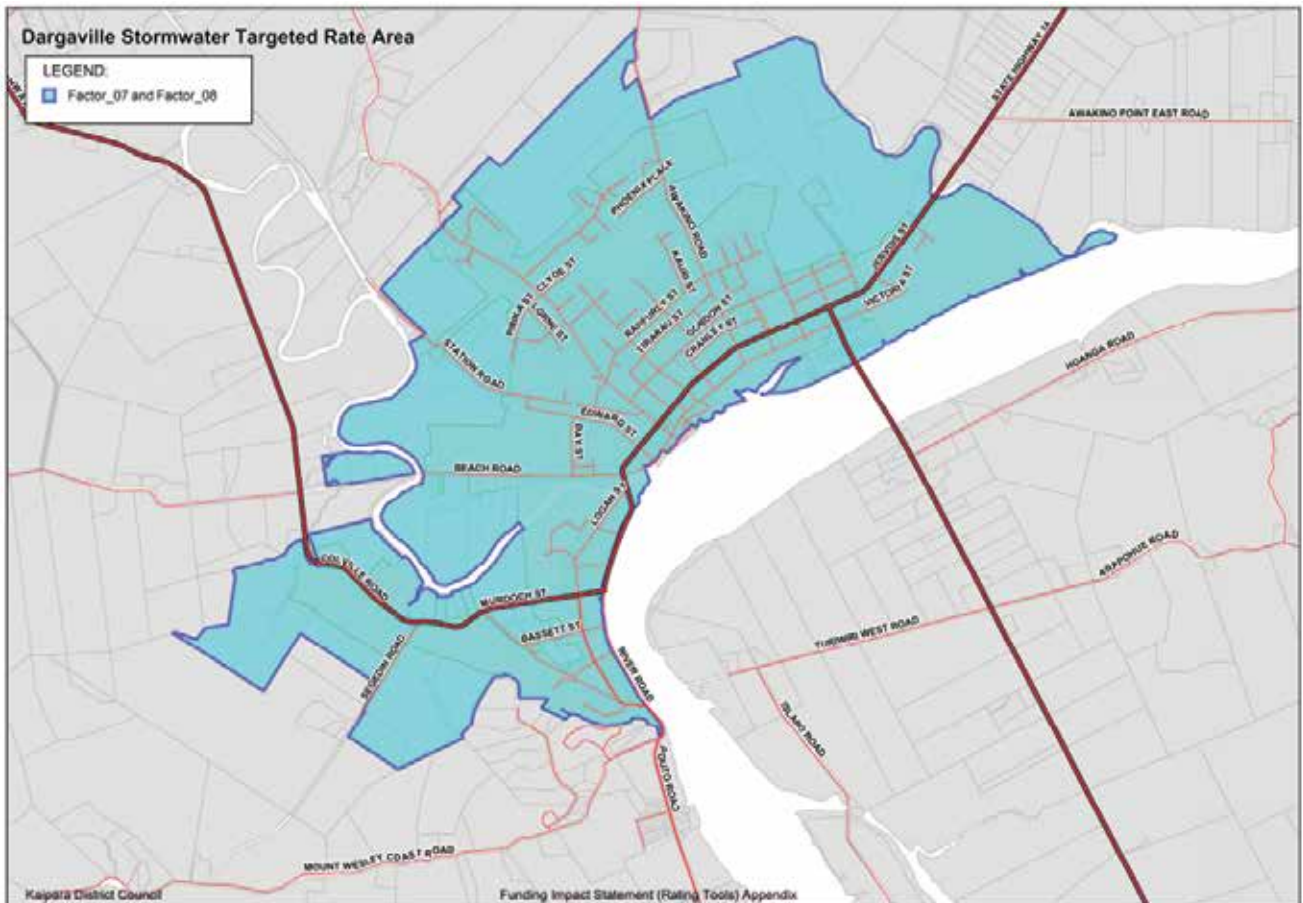
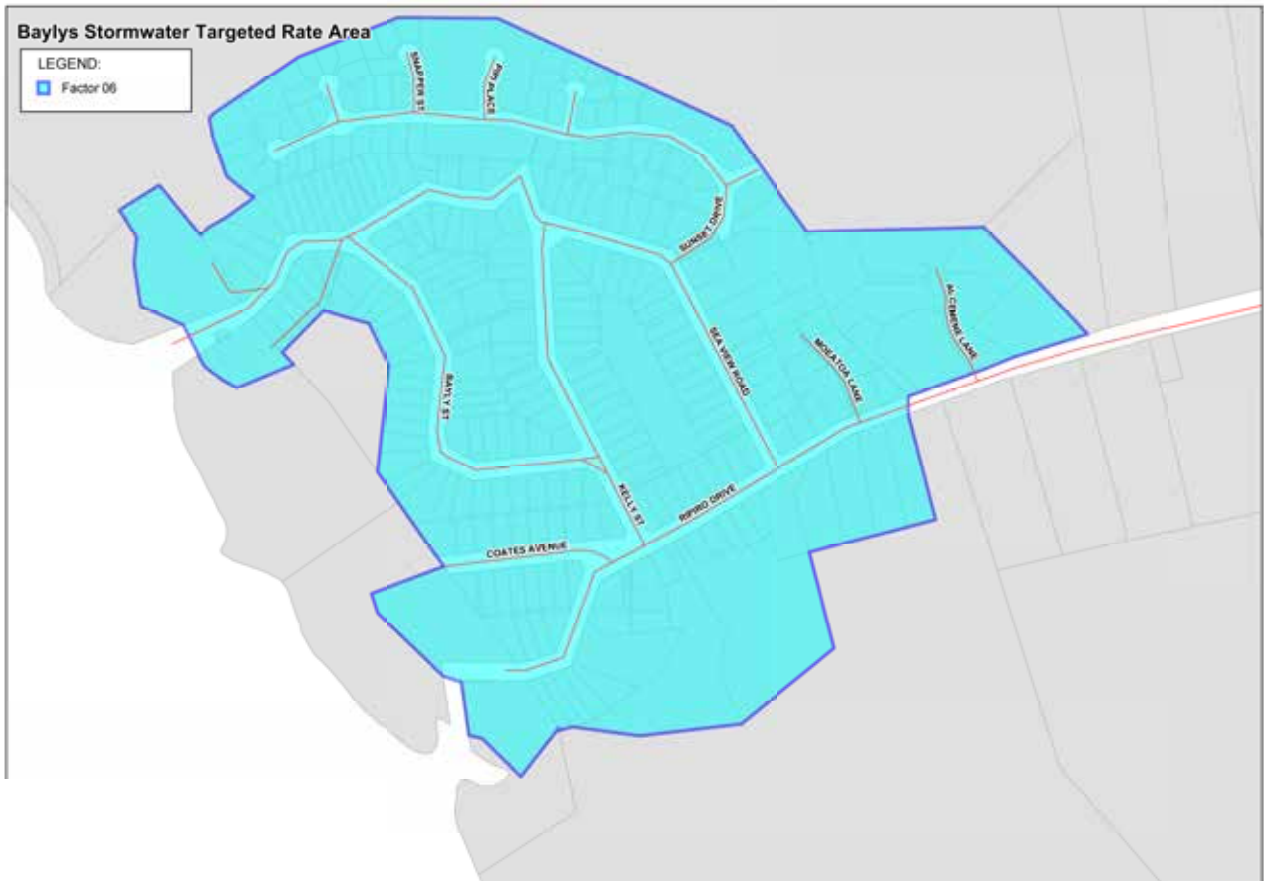
Valuation Location

- 0122011635 - 2 Beachcomber Road, Mangawhai
- 0122011636 - 17 Anchorage Road, Mangawhai
- 0122011637 - 19 Anchorage Road, Mangawhai
- 0122011642 - 14 Anchorage Road, Mangawhai
- 0122100300 - 145 Wintle Street, Mangawhai
- 0122100301 - 145B Wintle Street, Mangawhai
- 0122169802 - Moir Point Road, Mangawhai
- 0122182415 - 65 Lincoln Street, Mangawhai
- 0122182420 - Lincoln Street, Mangawhai
- 0122182421 - 65 Lincoln Street, Mangawhai
- 0122183720 - 61 Moir Point Road, Mangawhai
- 0122183730 - 20A Cornwall Way, Mangawhai
- 0122183807 - 5 Nautical Heights, Mangawhai
- 0122183829 - 3 Kawau Lane, Mangawhai
- 0122183862 - 4 Norfolk Drive, Mangawhai
- 0122183879 - 24C Norfolk Drive, Mangawhai
- 0122183887 - 21A Norfolk Drive, Mangawhai
- 0122183887 - 21A Norfolk Drive, Mangawhai
- 0122183894 - 9B Norfolk Drive, Mangawhai
- 0122183907 - Molesworth Drive, Mangawhai
- 0122183911 - 31 Quail Way, Mangawhai
- 0122183925 - 22 Quail Way, Mangawhai
- 0122183926 - 24 Quail Way, Mangawhai
- 0122183934 - 28 Quail Way, Mangawhai
- 0122183960 - 5 Sandpiper Lane, Mangawhai Heads
- 0122183967 - 20 Quail Way, Mangawhai
- 0122183982 - 27 Seabreeze Road, Mangawhai
- 0122183987 - 36 Seabreeze Road, Mangawhai
- 0122184020 - 31 Norfolk Drive, Mangawhai
- 0122184028 - 48 Norfolk Drive, Mangawhai
- 0122184034 - 40D Norfolk Drive, Mangawhai
- 0122184118 - 22A Seabreeze Road, Mangawhai
- 0122184119 - 16 Seabreeze Road, Mangawhai
- 0122184127 - 4 Seabreeze Road, Mangawhai

Valuation Location

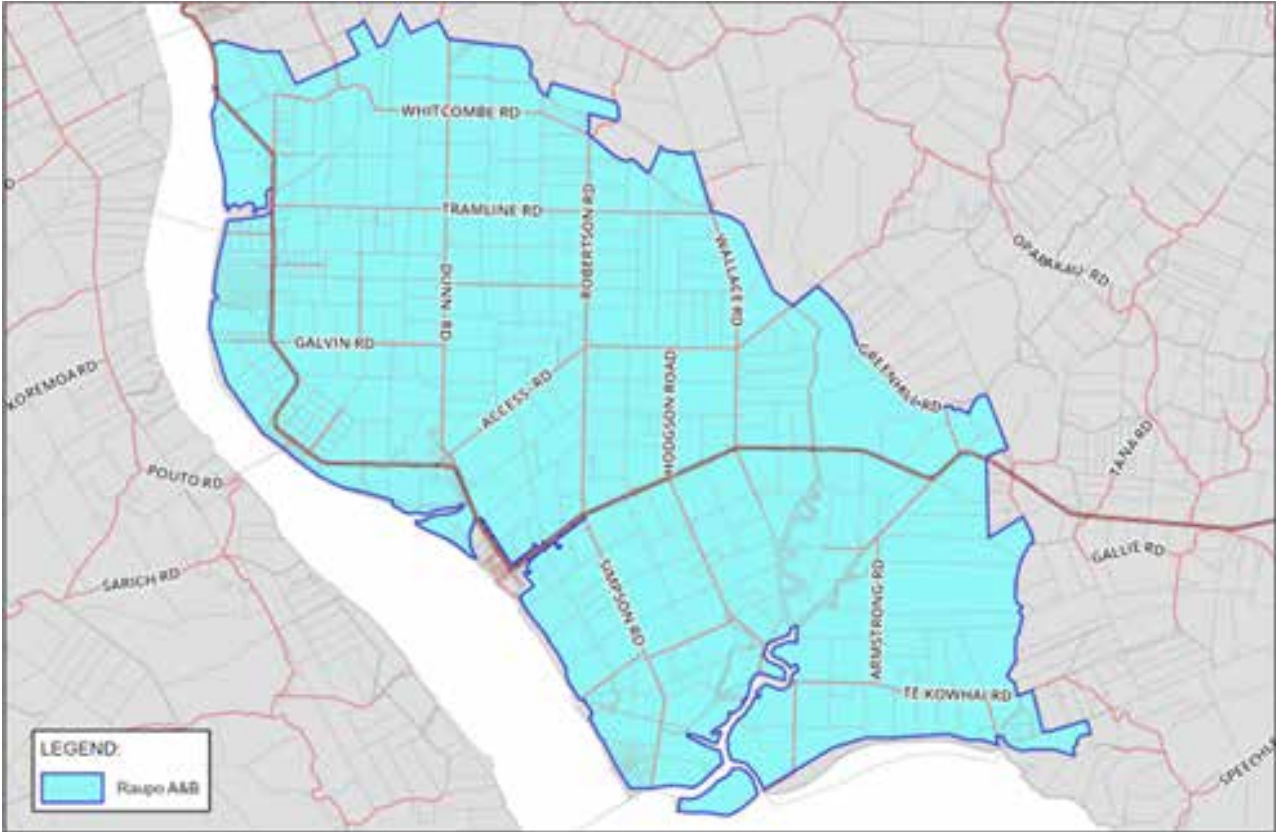
- 0122191605 - 22 Insley Street, Mangawhai
- 0122191606 - 24 Insley Street, Mangawhai
- 0122191616 - 15 Kedge Drive, Mangawhai
- 0122191627 - 4 Halyard Way, Mangawhai
- 0122191629 - 8A Halyard Way, Mangawhai
- 0122191633 - 12 Halyard Way, Mangawhai
- 0122191635 - 9 Halyard Way, Mangawhai
- 0122191640 - 3 Halyard Way, Mangawhai
- 0122191652 - 38 Kedge Drive, Mangawhai
- 0122191668 - 35 Kedge Drive, Mangawhai
- 0122191671 - 41 Kedge Drive, Mangawhai
- 0122191674 - 3 Spinnaker Lane, Mangawhai
- 0122191676 - 9 Spinnaker Lane, Mangawhai
- 0122191678 - 22 Spinnaker Lane, Mangawhai
- 0122191683 - 12 Spinnaker Lane, Mangawhai
- 0122191697 - 78 Kedge Drive, Mangawhai
- 0122194000 - 1 Kagan Avenue, Mangawhai
- 0122194020 - 65 Moir Street, Mangawhai
- 0122194023 - 61A Moir Street, Mangawhai
- 0122194024 - 61B Moir Street, Mangawhai
- 0122195001 - 58 Moir Street, Mangawhai
- 0122195006 - 56 Moir Street, Mangawhai
- 0122195628 - 11 Kakapo Place, Mangawhai
- 0122195632 - 3 Kakapo Place, Mangawhai
- 0122195635 - 4 Longview Street, Mangawhai
- 0122195658 - 22A Weka Street, Mangawhai
- 0122011394 - 31 Driftwood Place, Mangawhai
- 0122011438 - 9 Marram Place, Mangawhai
- 0122011563 - 77 Mangawhai Heads Road, Mangawhai
- 0122011587 - 17 Jack Boyd Drive, Mangawhai
- 0122183936 - 32 Quail Way, Mangawhai
- 0122195651 - 9A Takahe Place, Mangawhai

Stormwater



Drainage

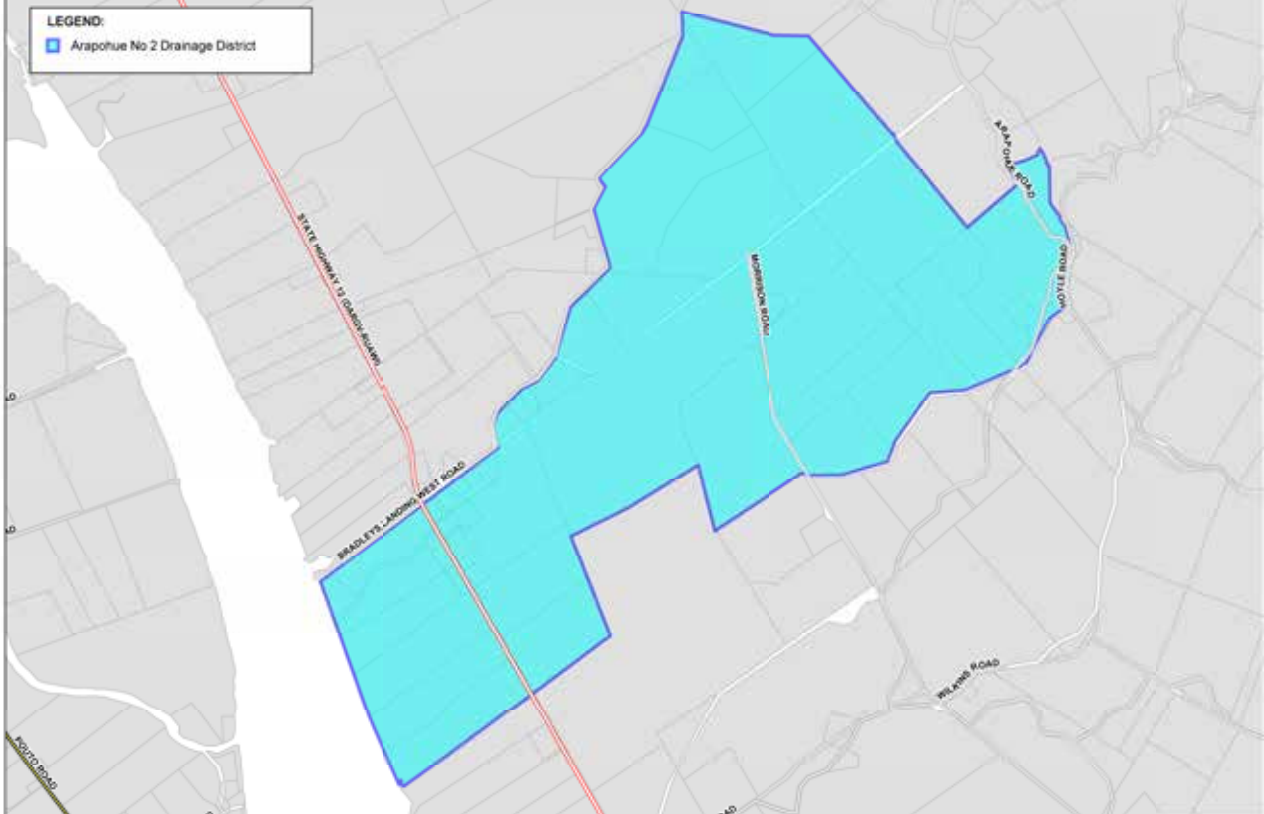
Raupō Rural Land Drainage Targeted Rate Area



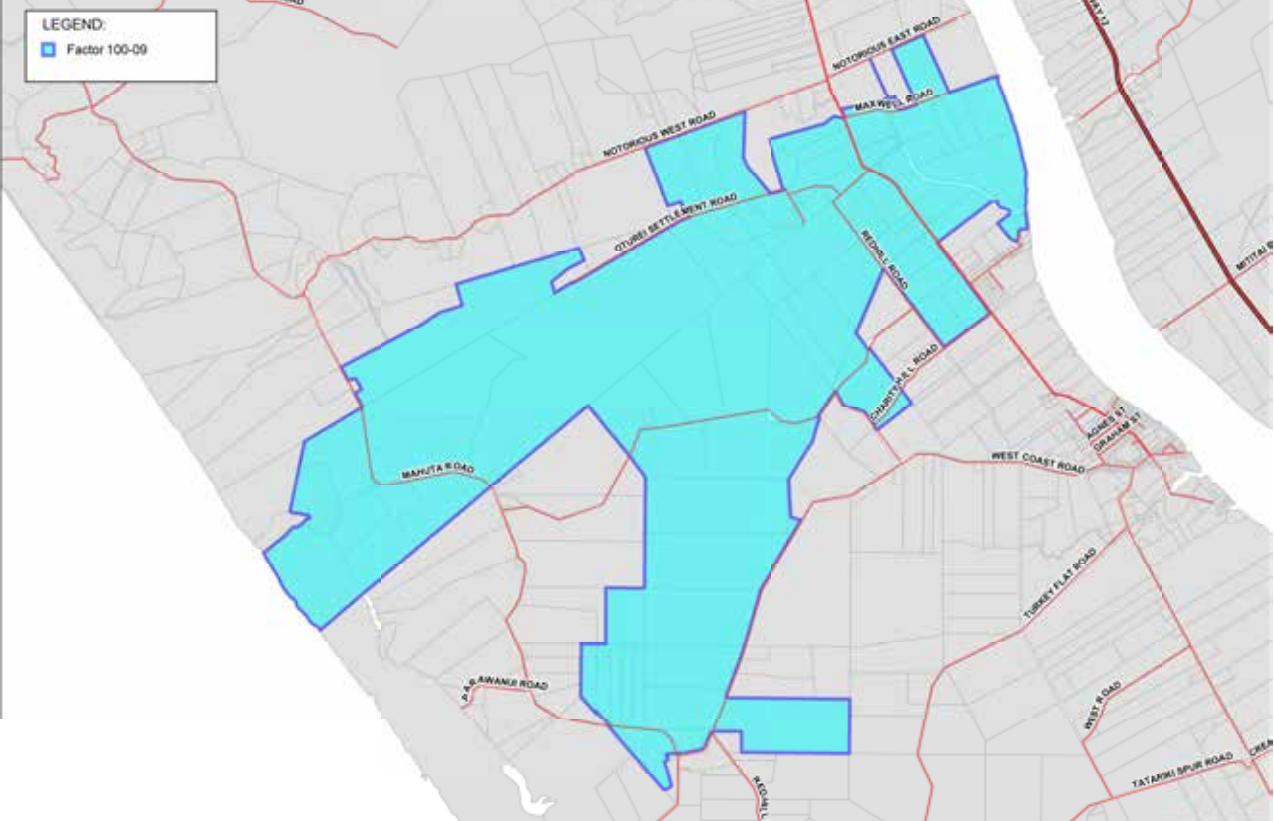
Raupō Township Land Drainage Targeted Rate Area

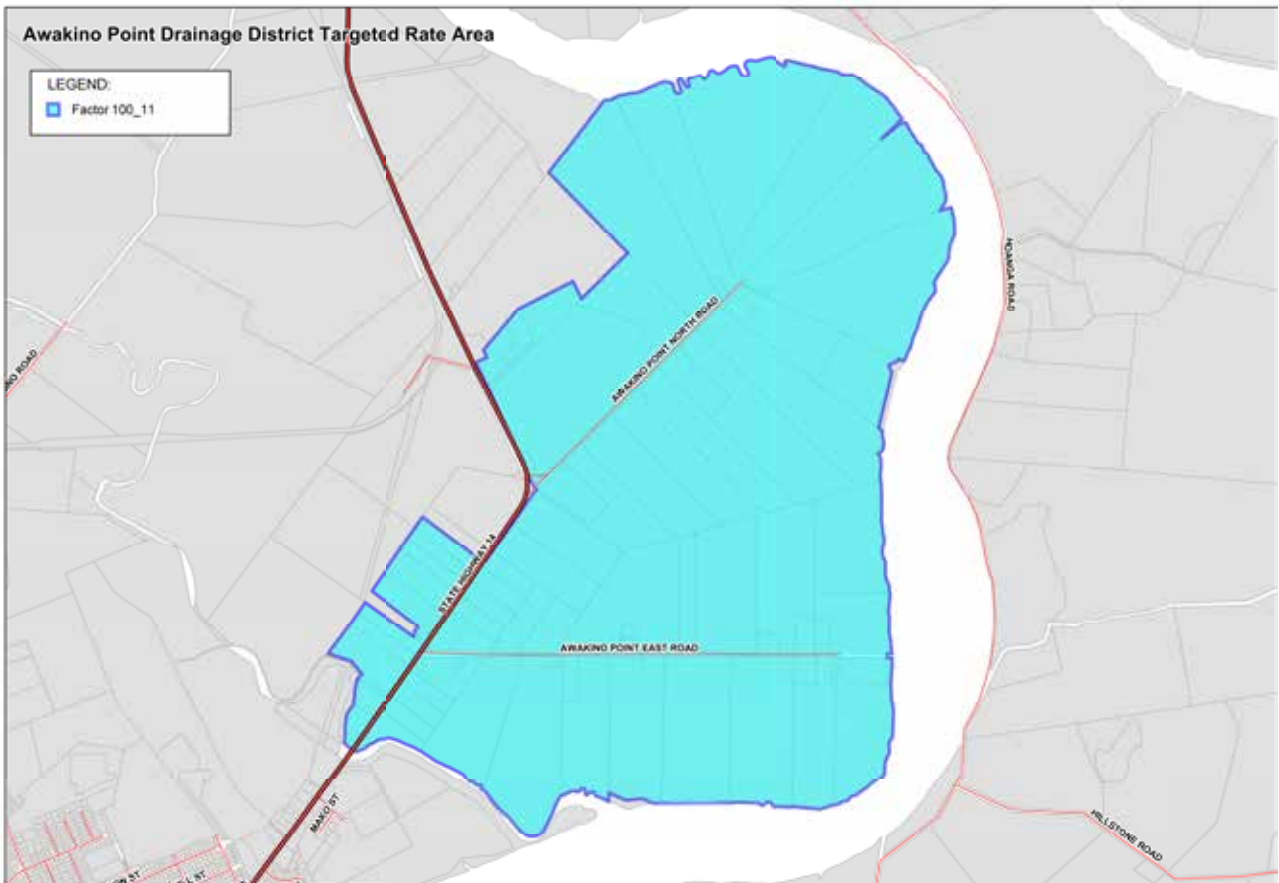
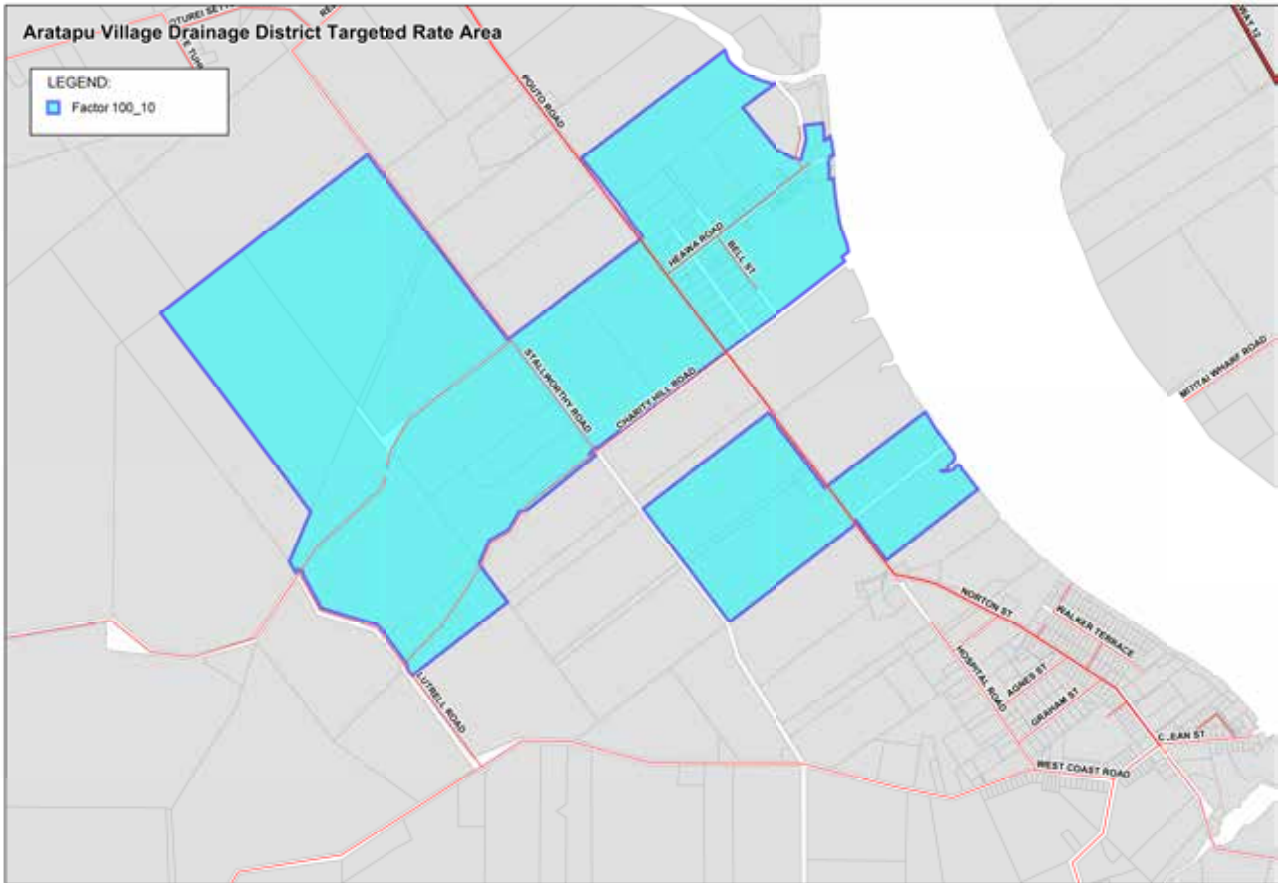


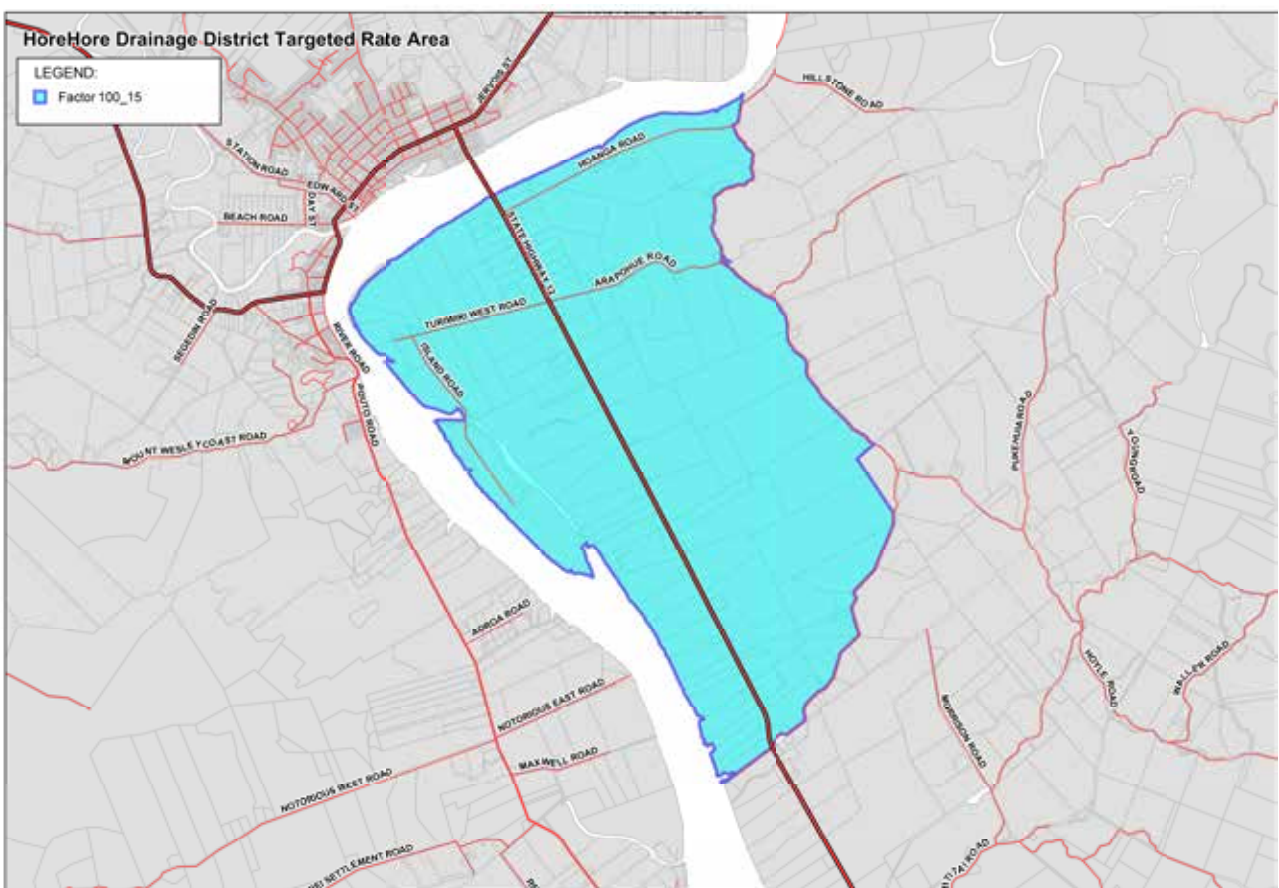
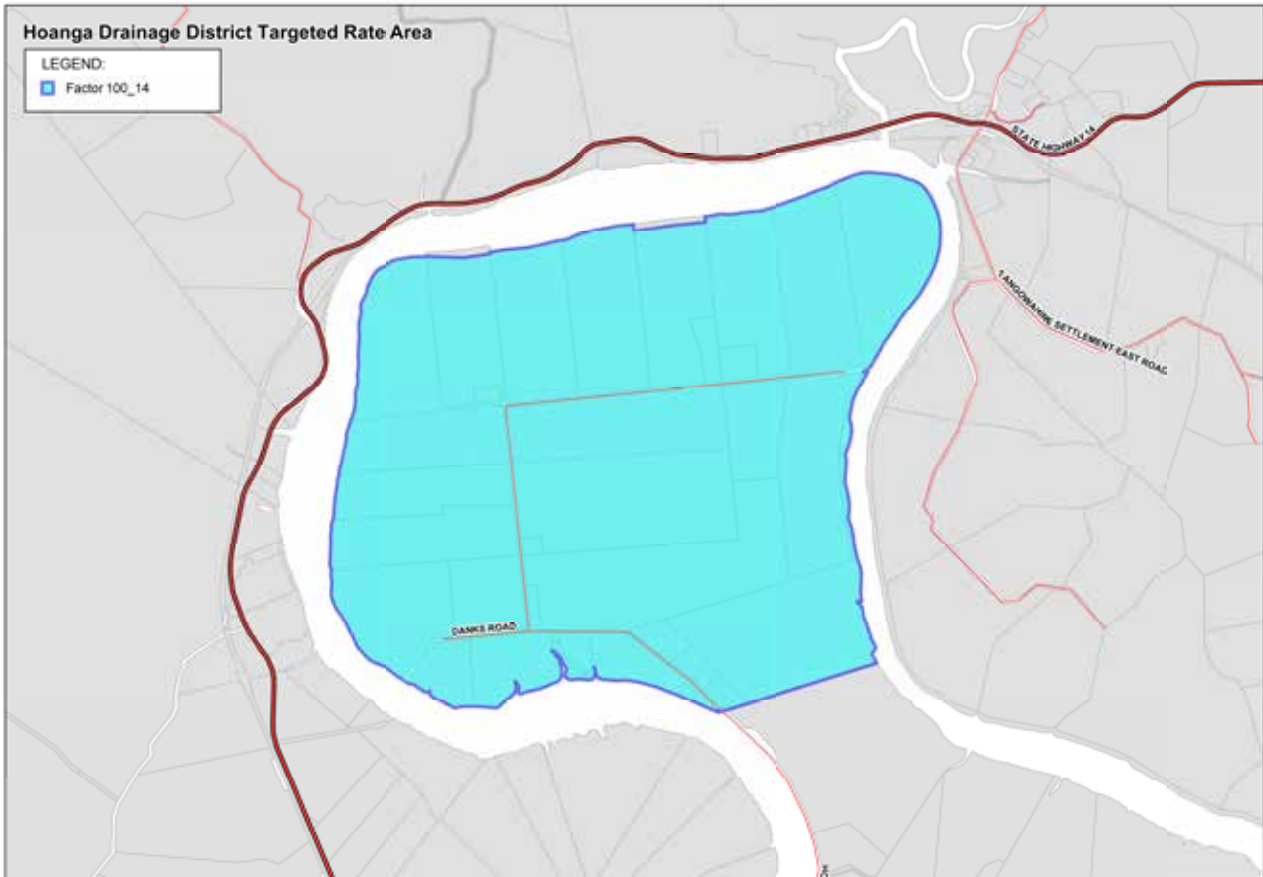
Arapohue No 2 Drainage District Targeted Rate Area

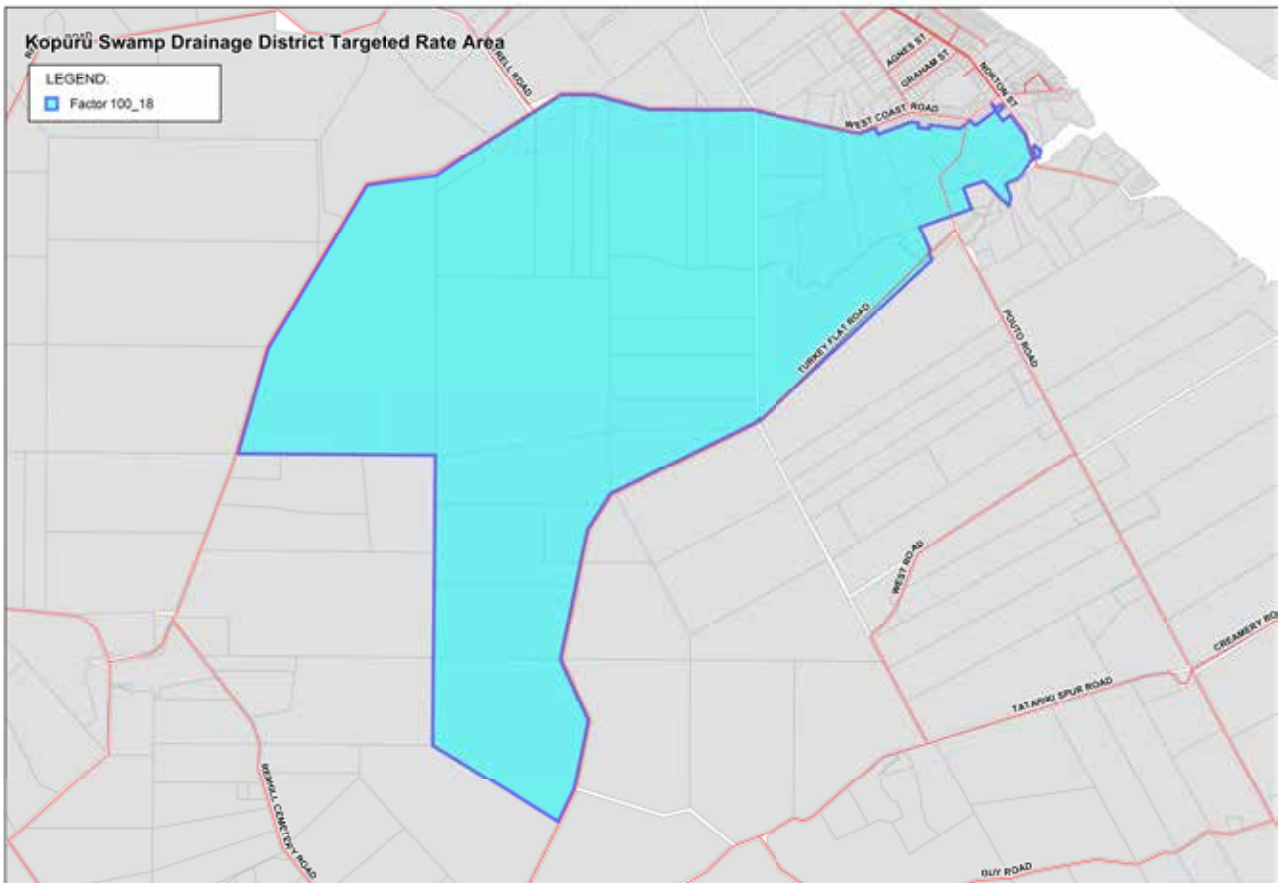
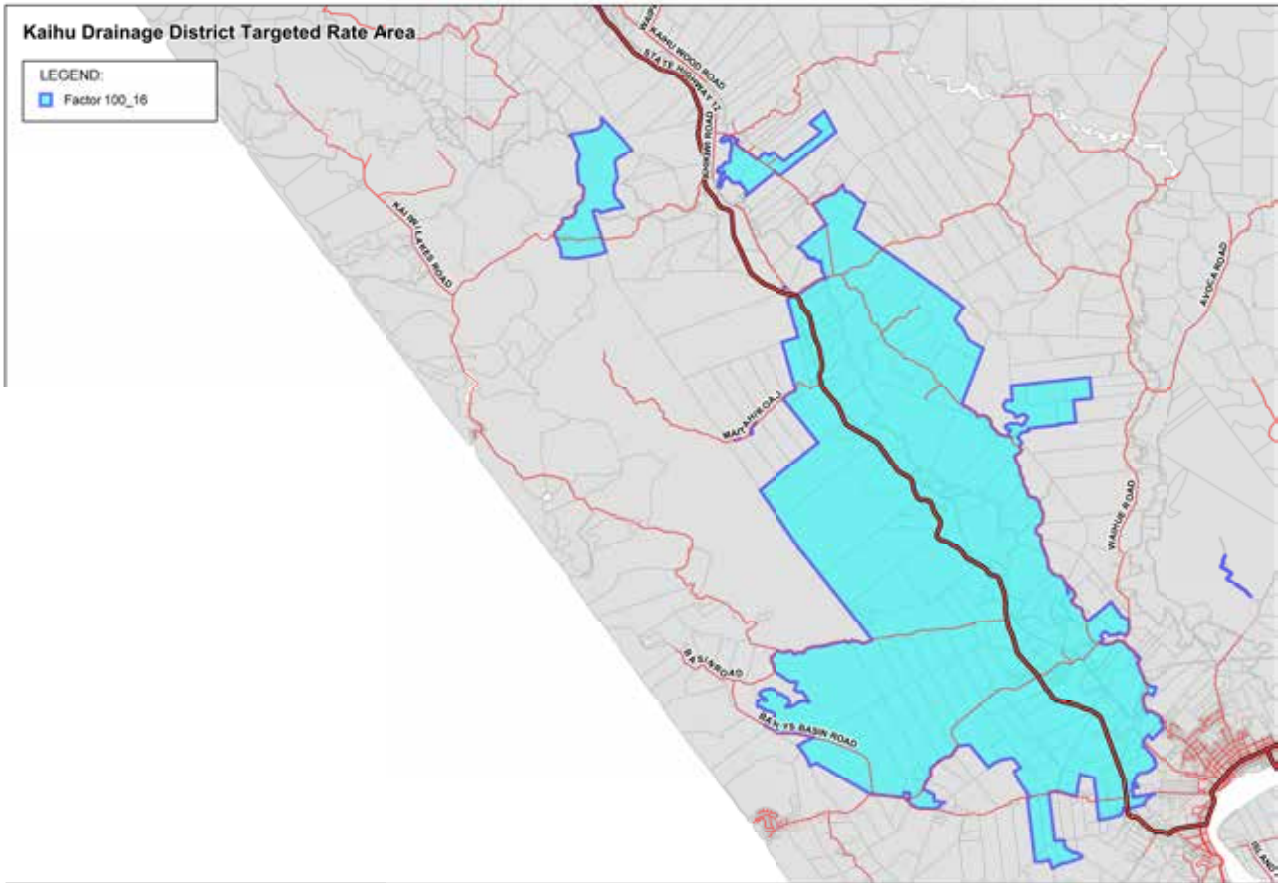


Aratapu Swamp Drainage District Targeted Rate Area



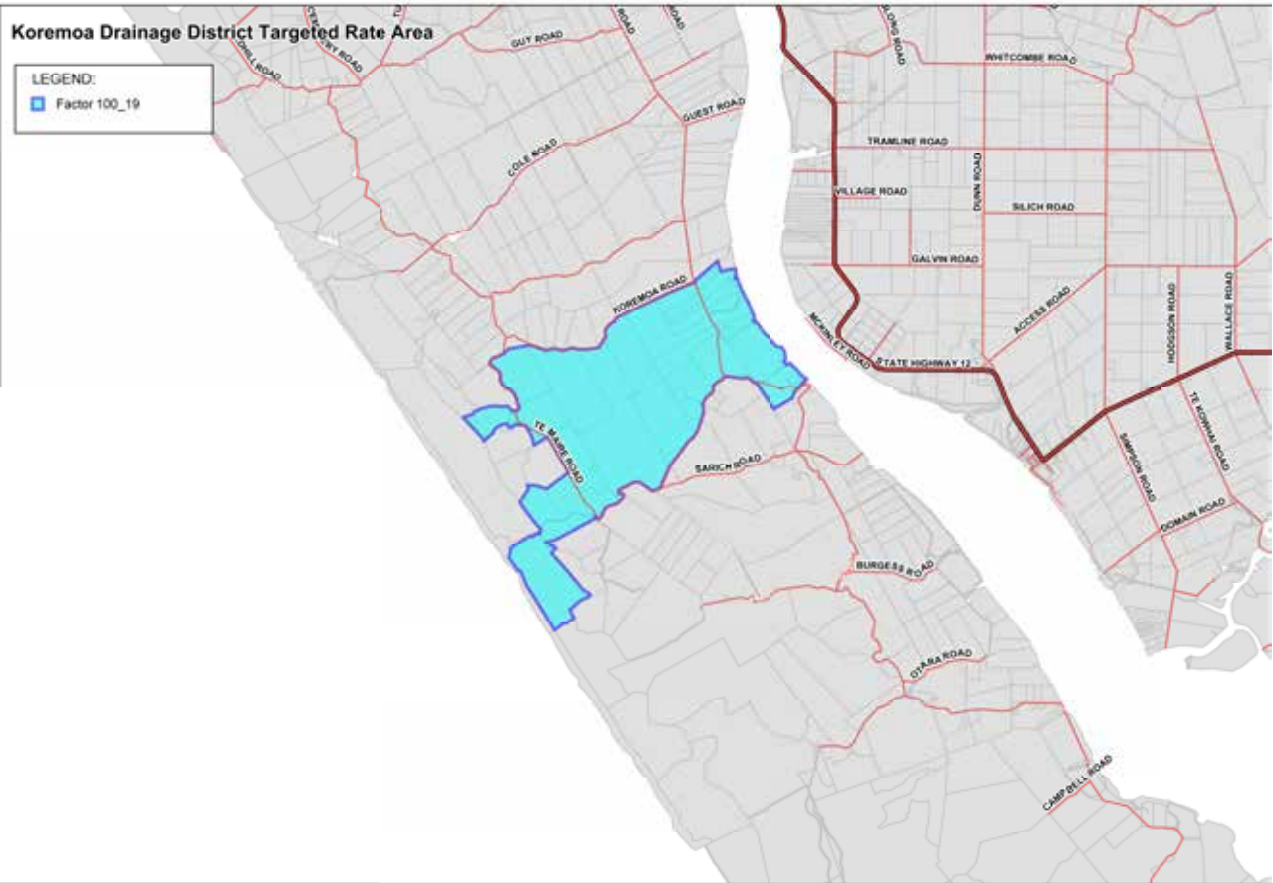






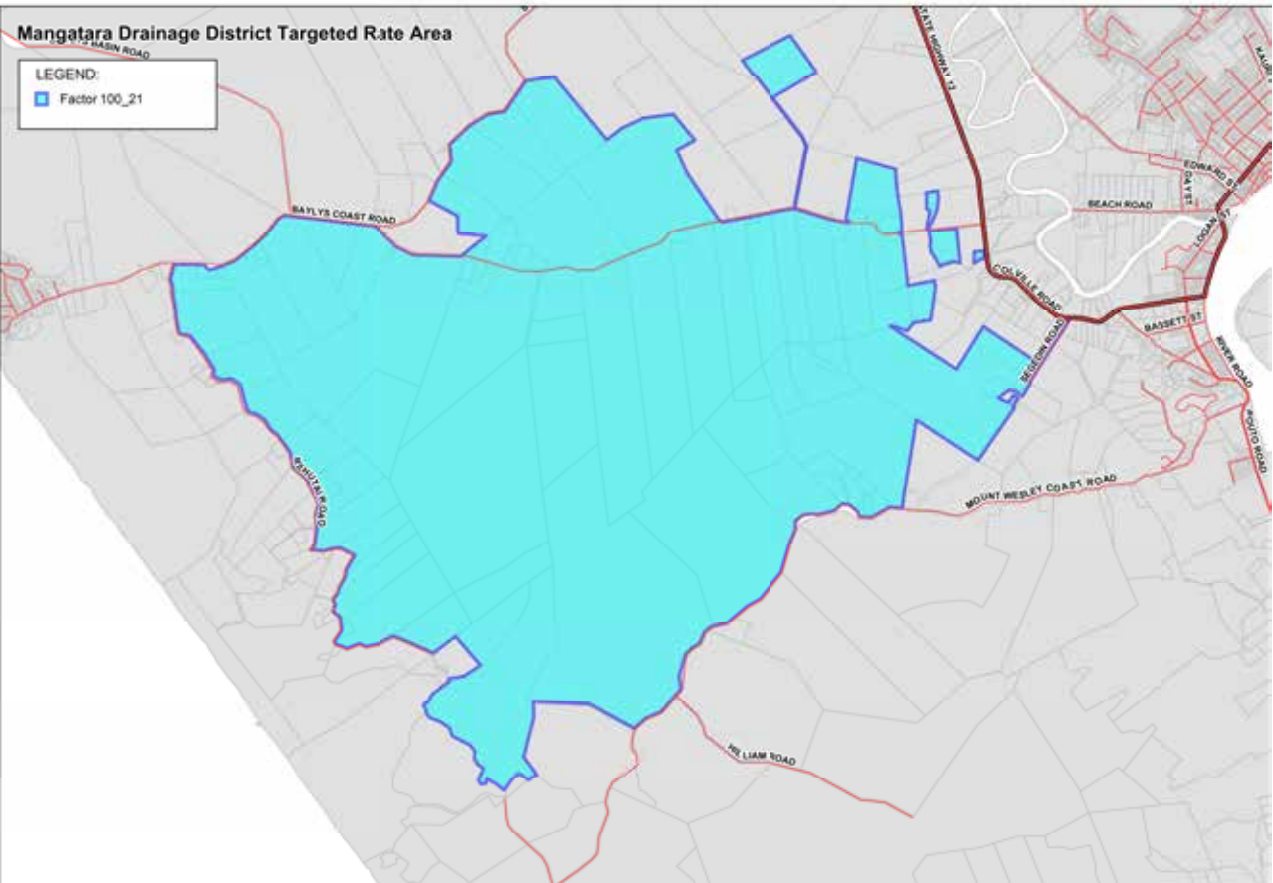
Koremoa Drainage District Targeted Rate Area

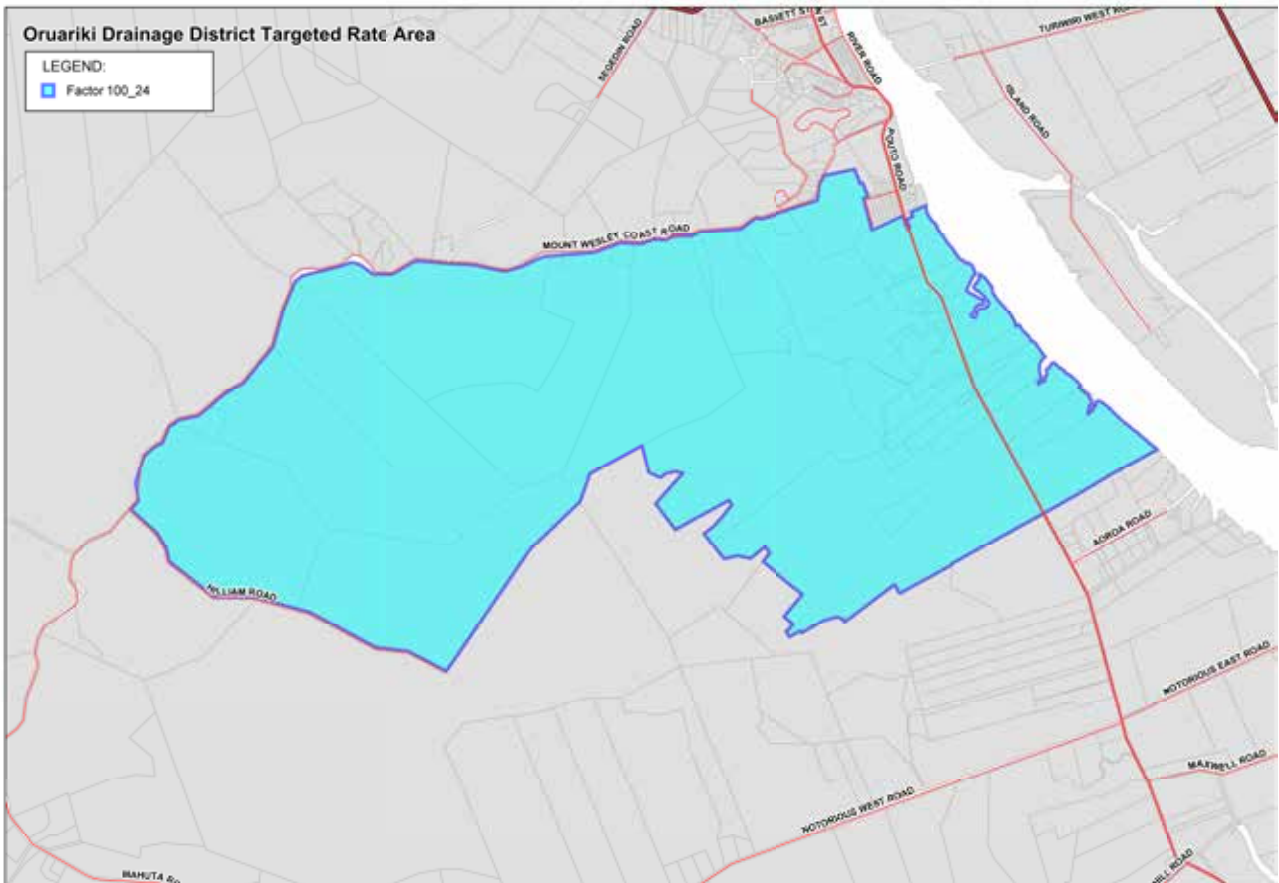
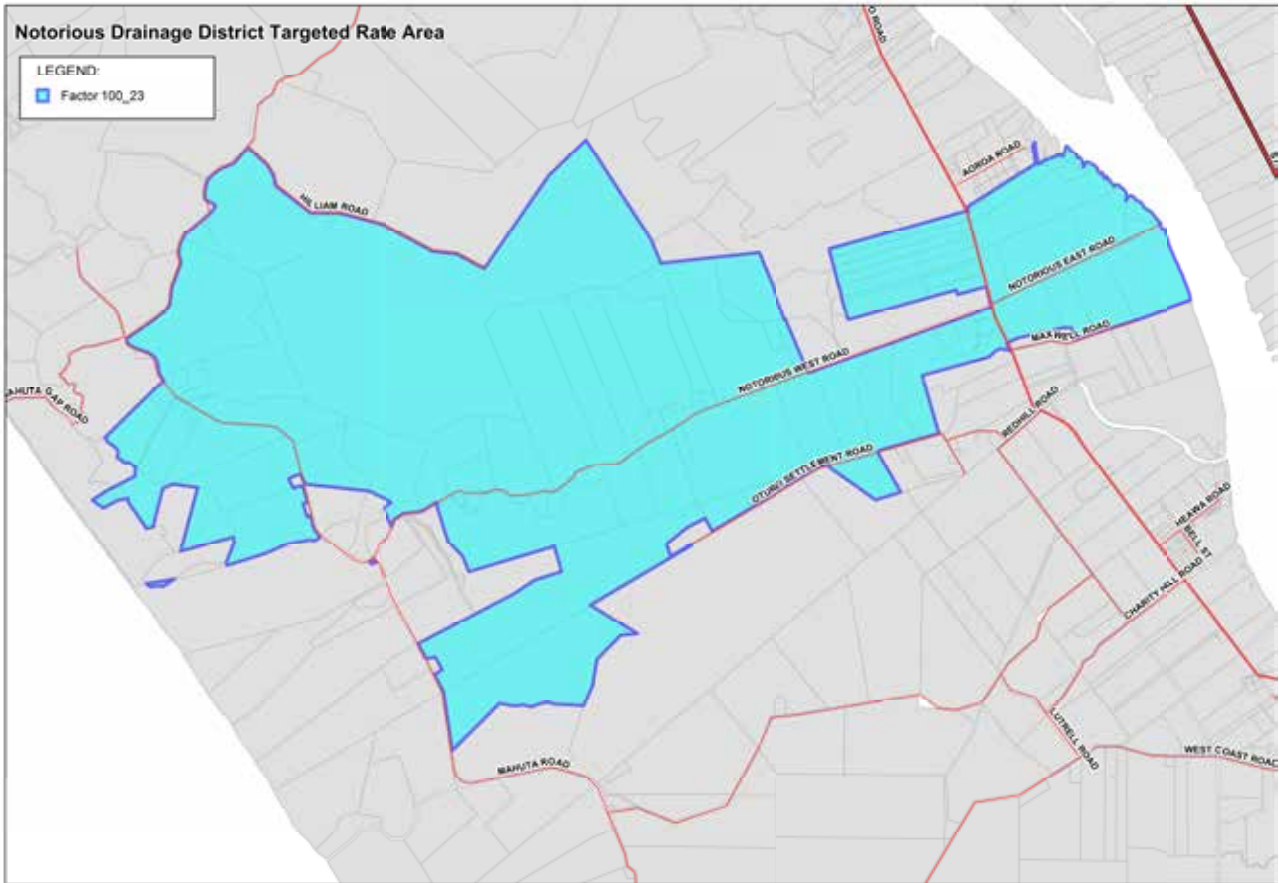
LEGEND:
Factor 100_19

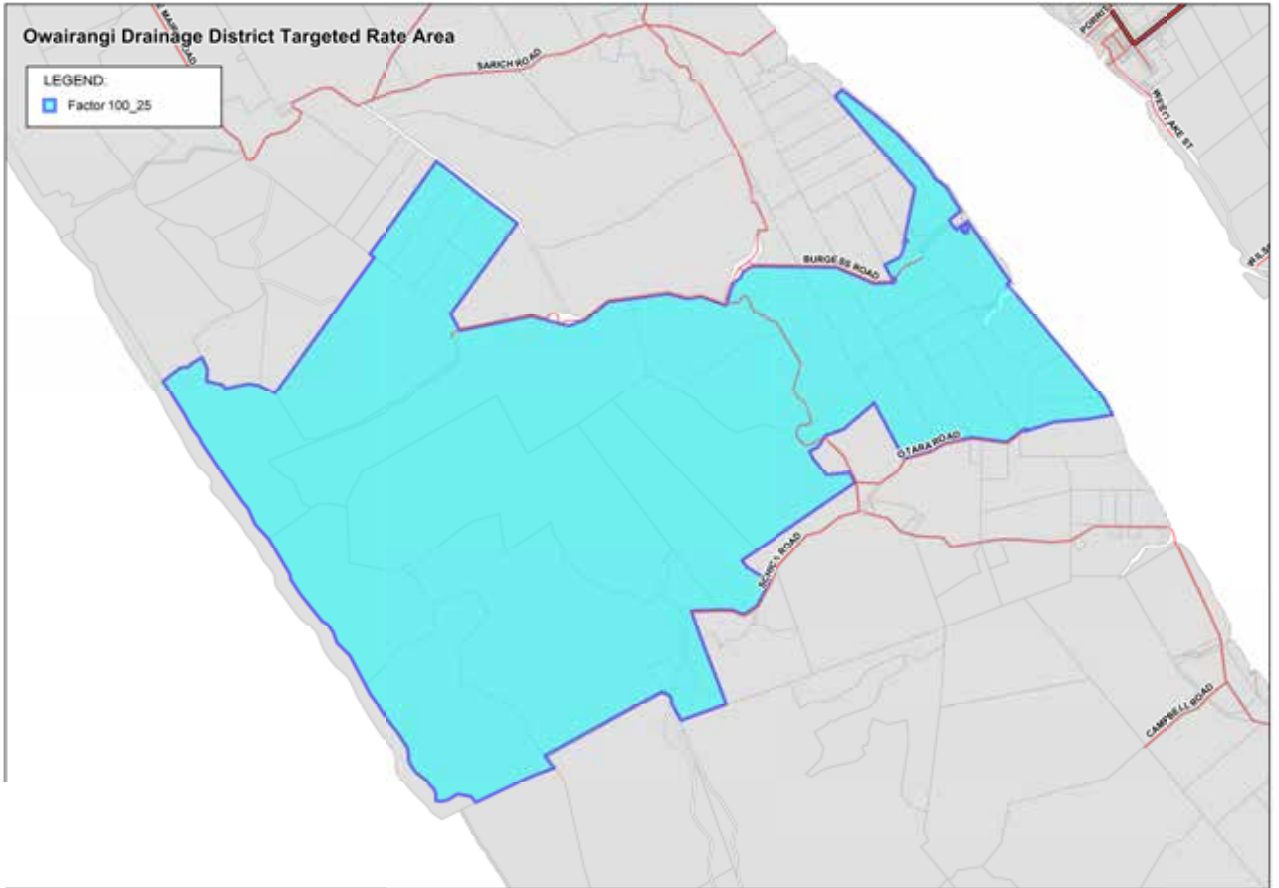
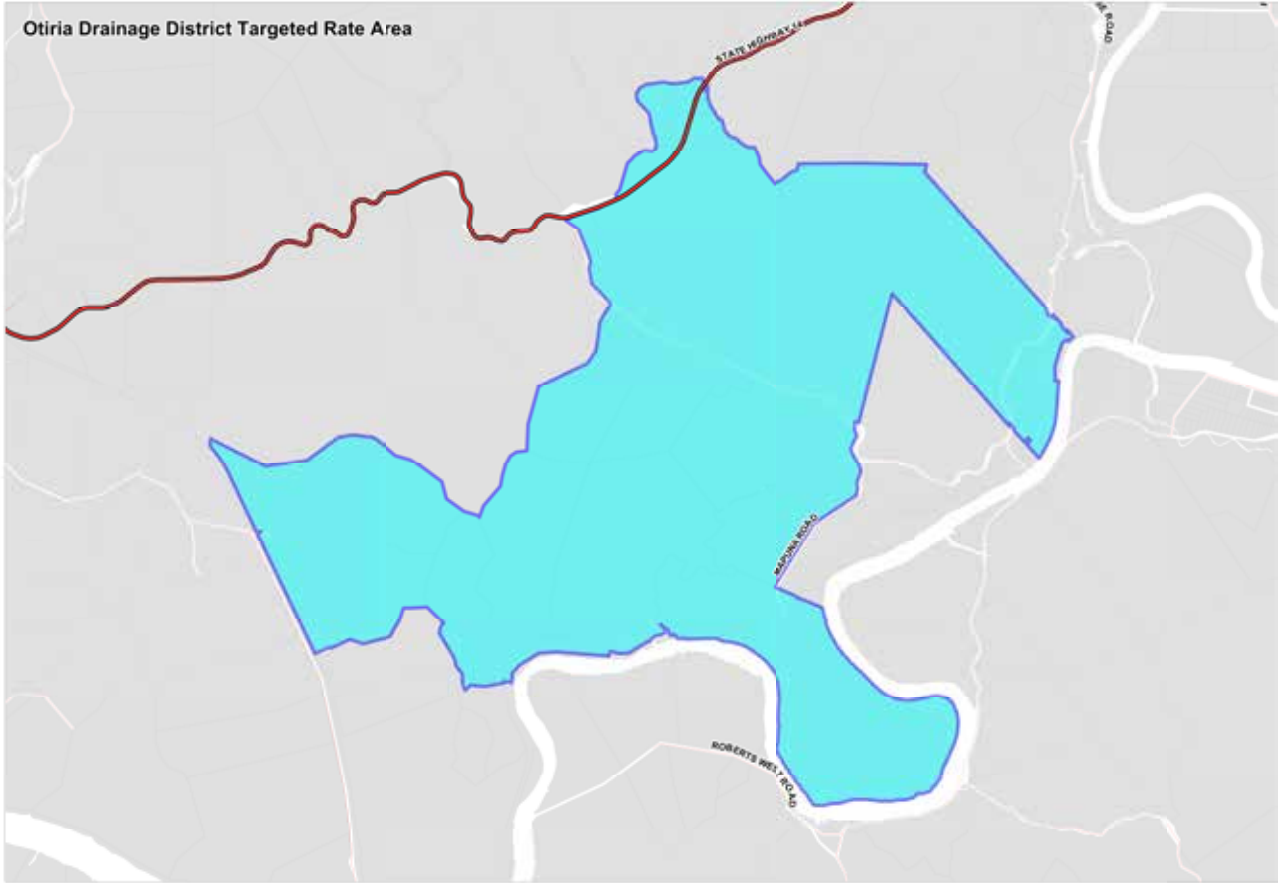


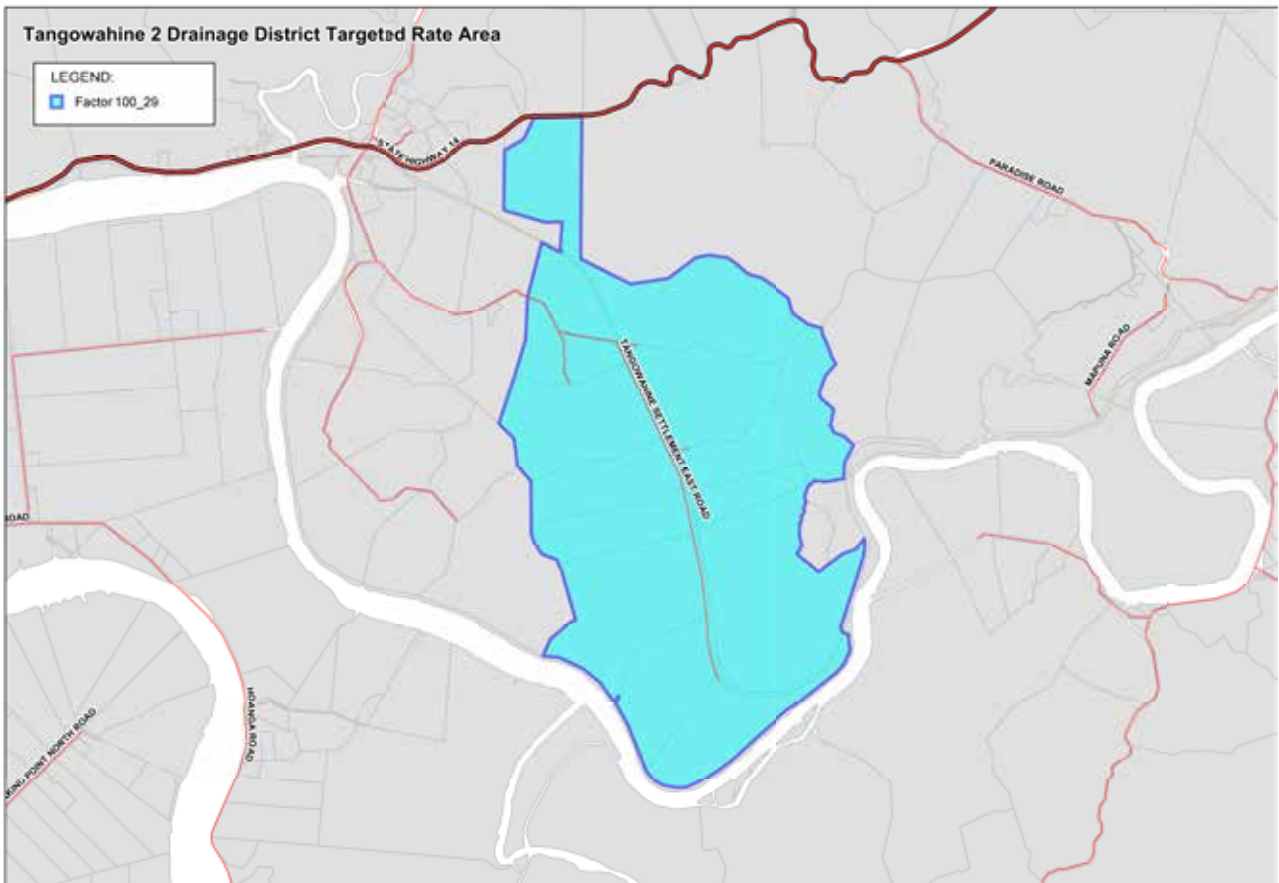
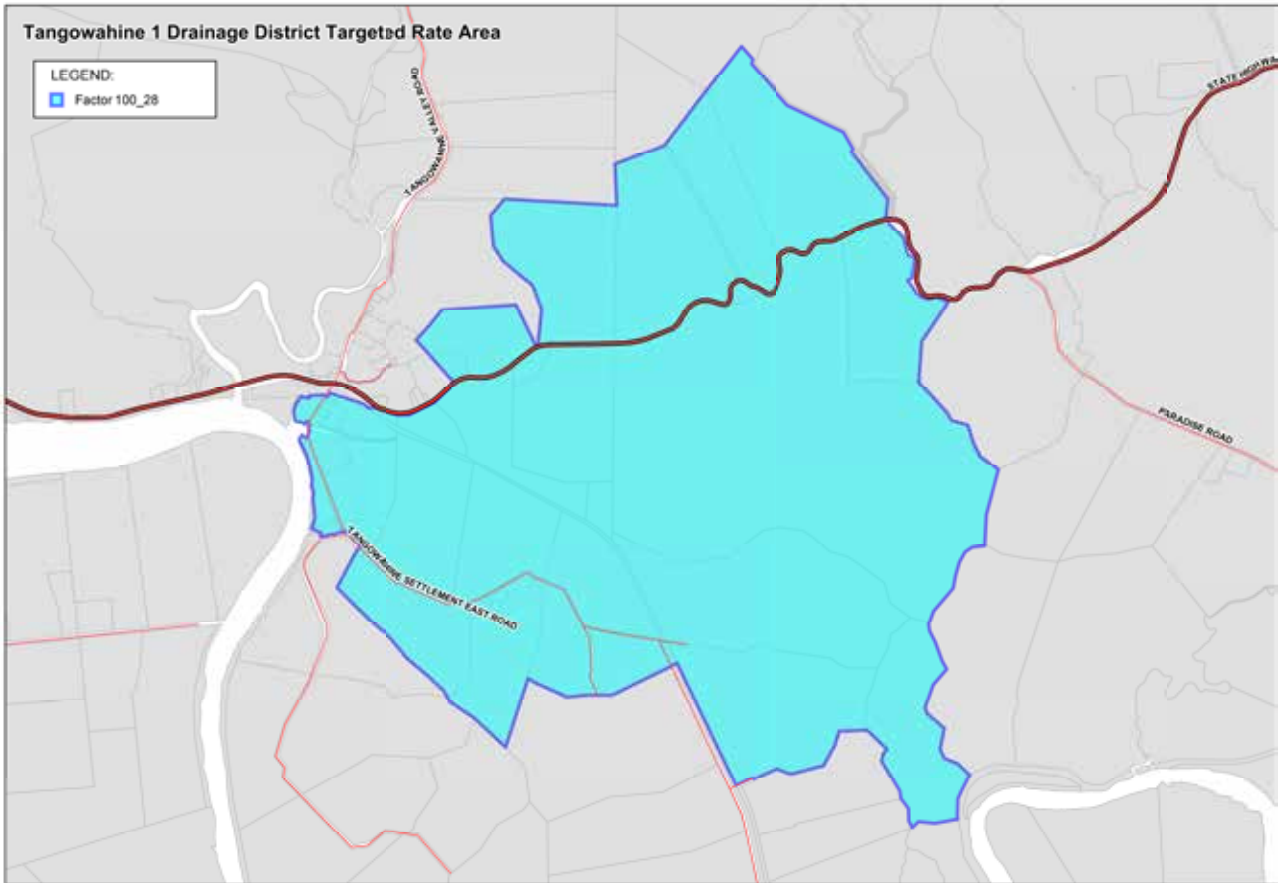
Mangataira Drainage District Targeted Rate Area

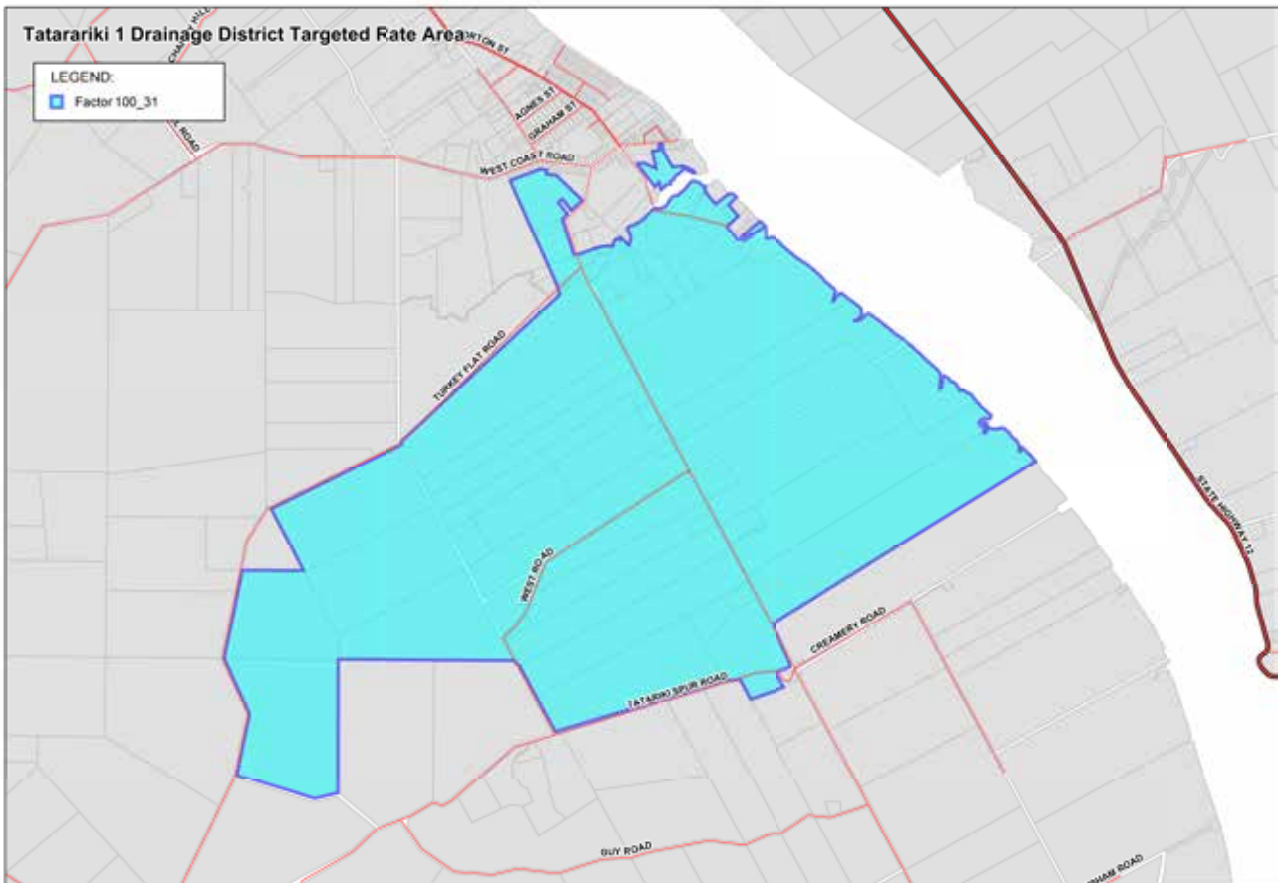
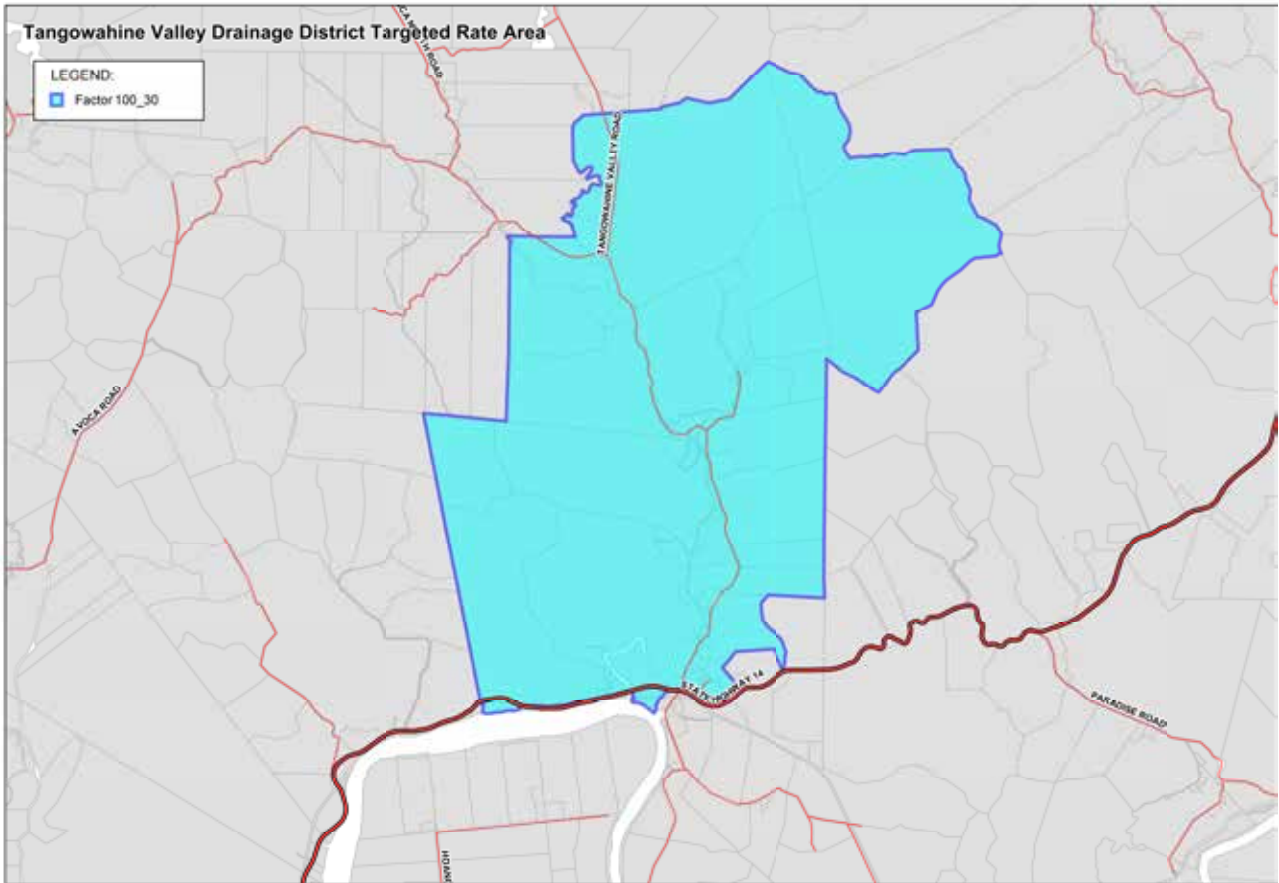
LEGEND:
Factor 100_21

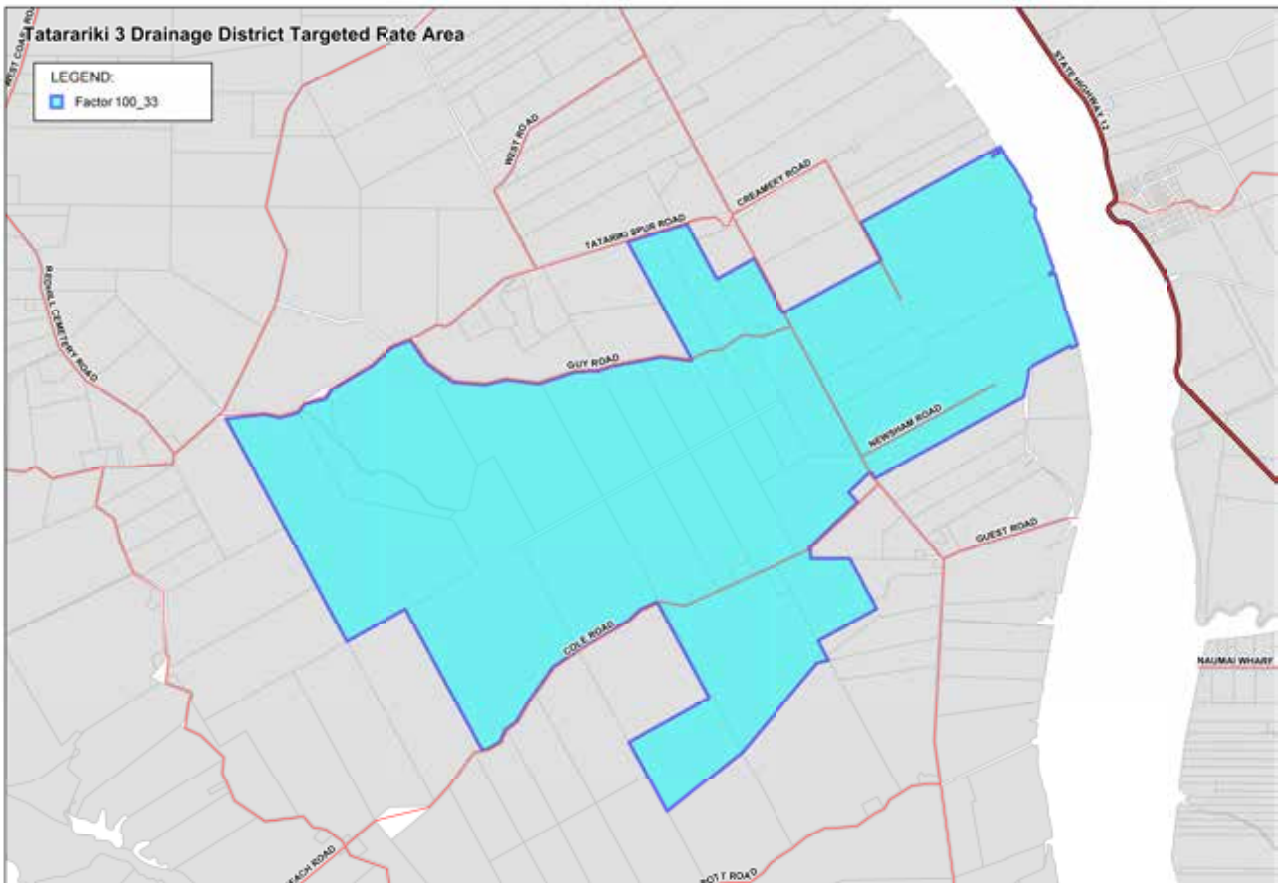
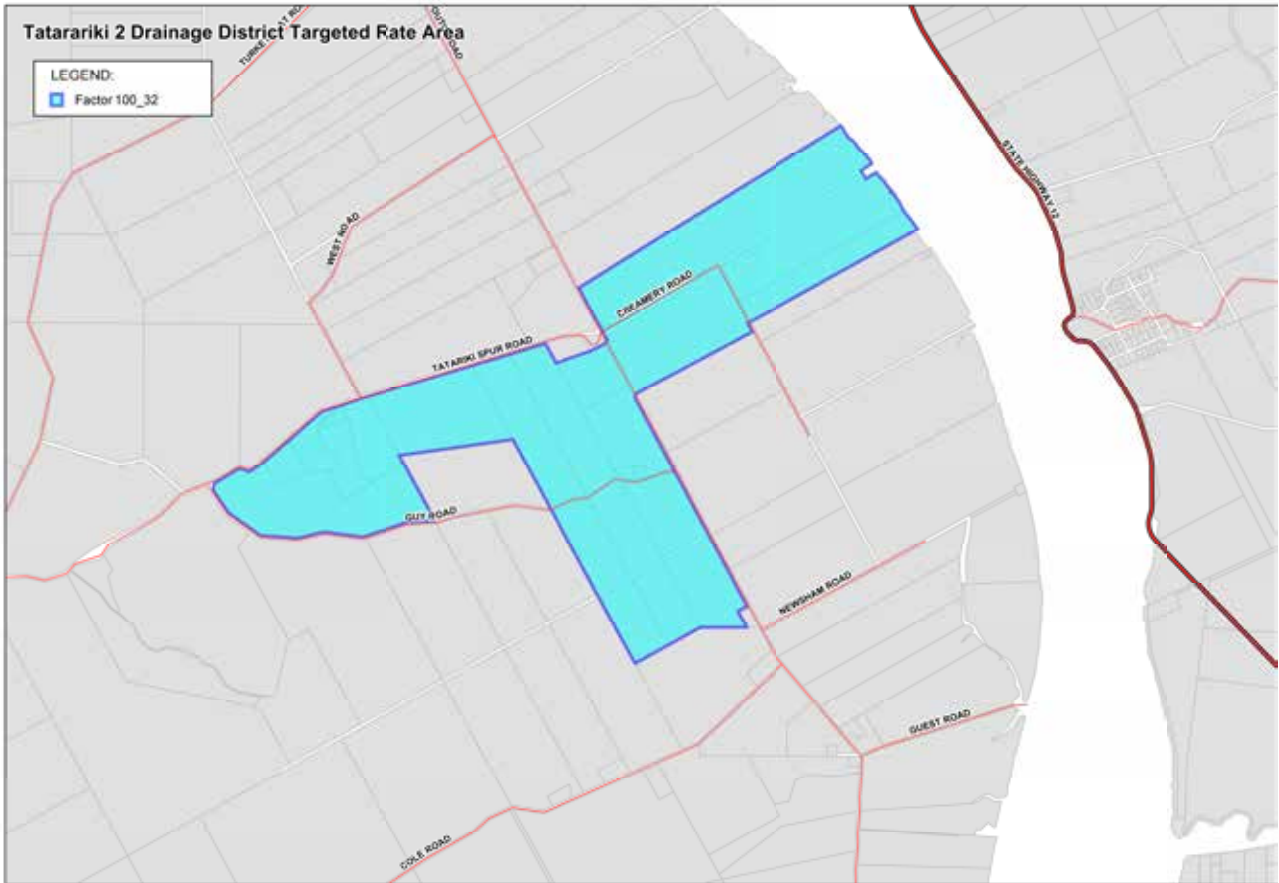


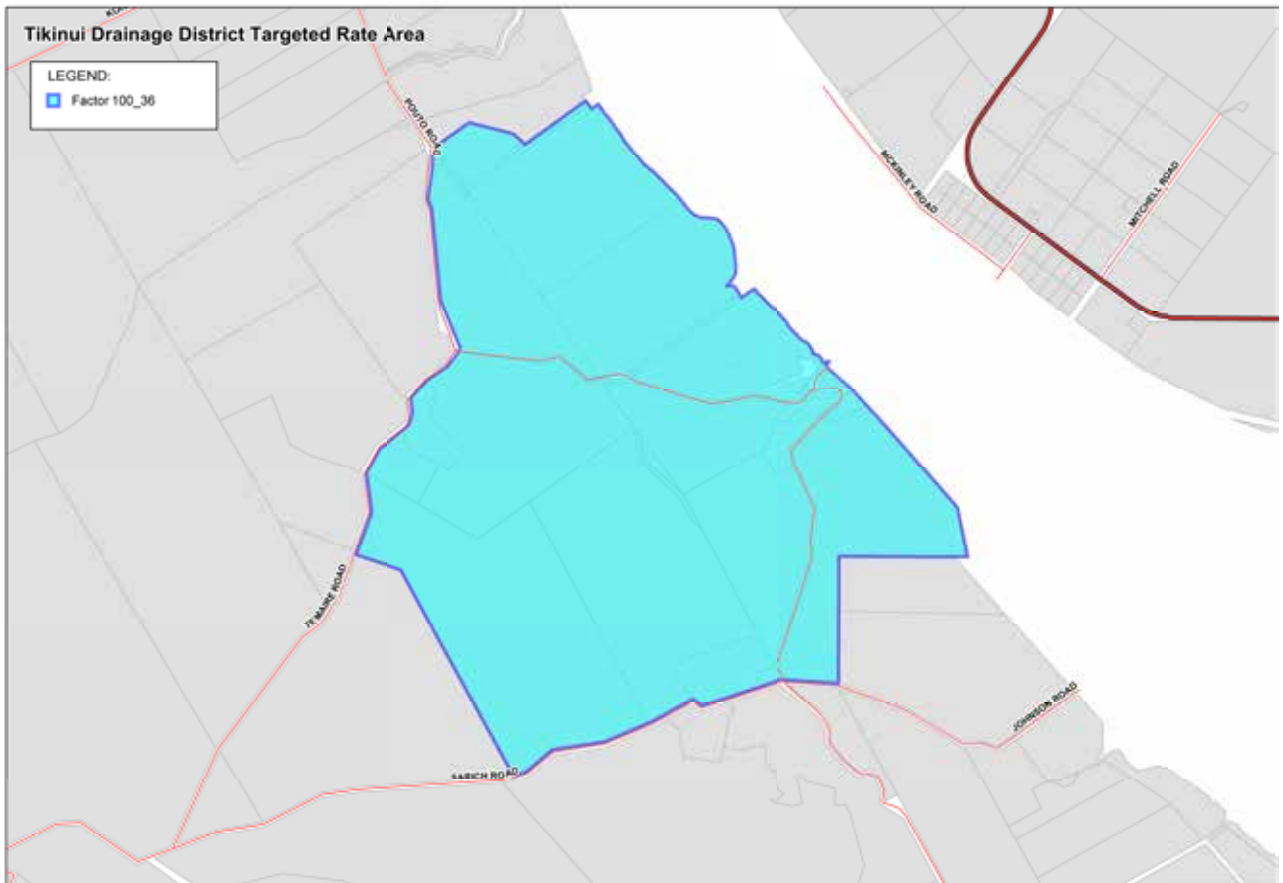
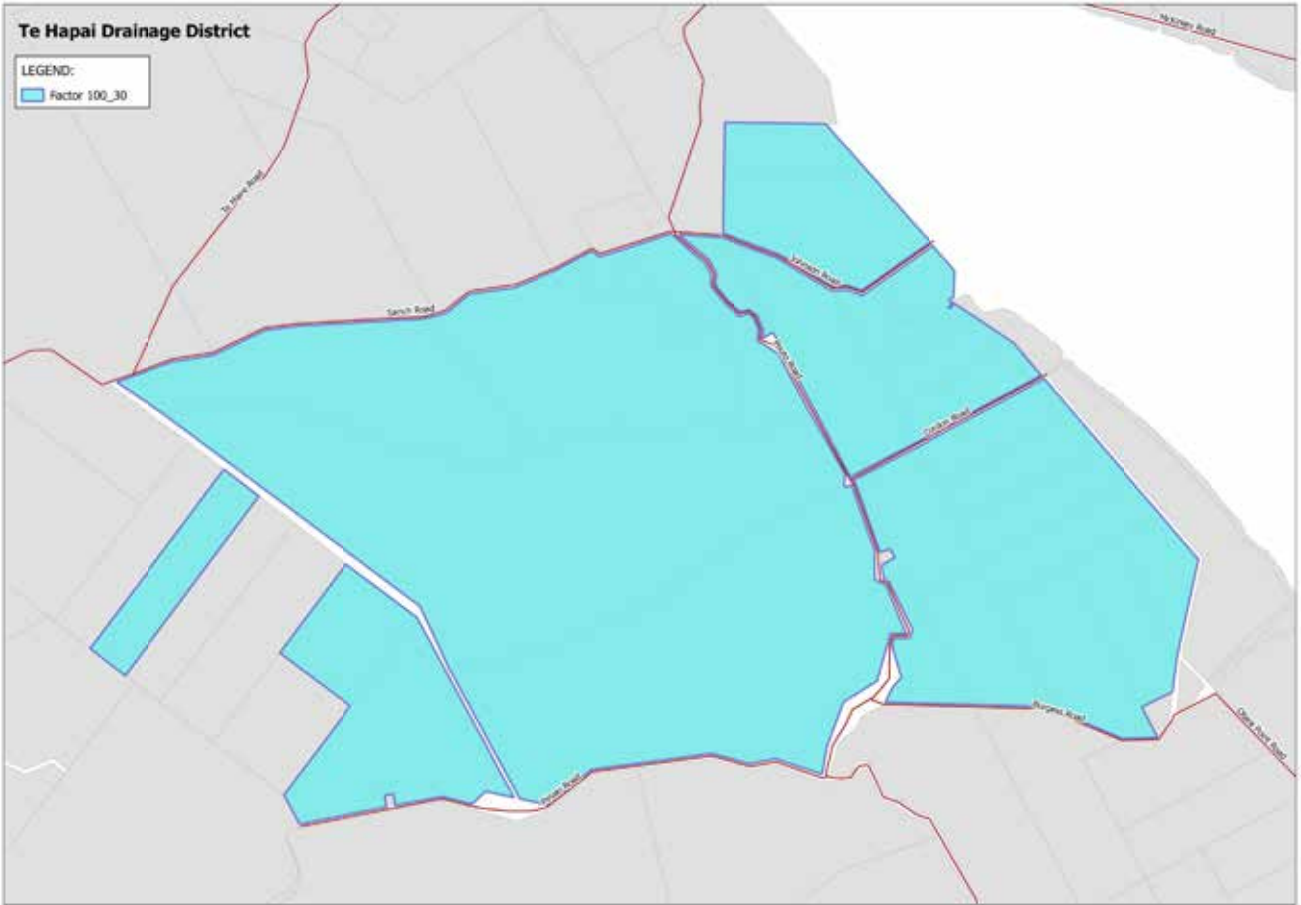


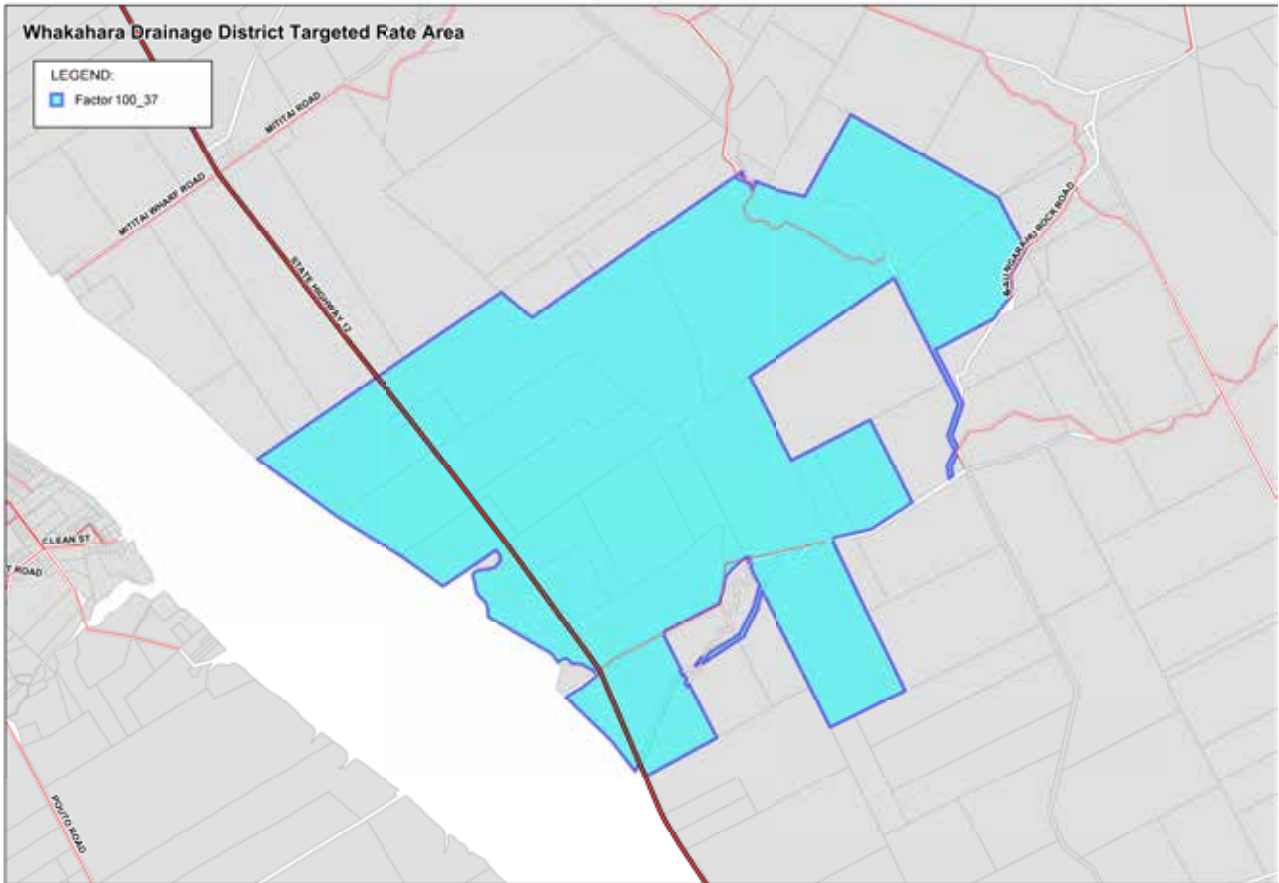




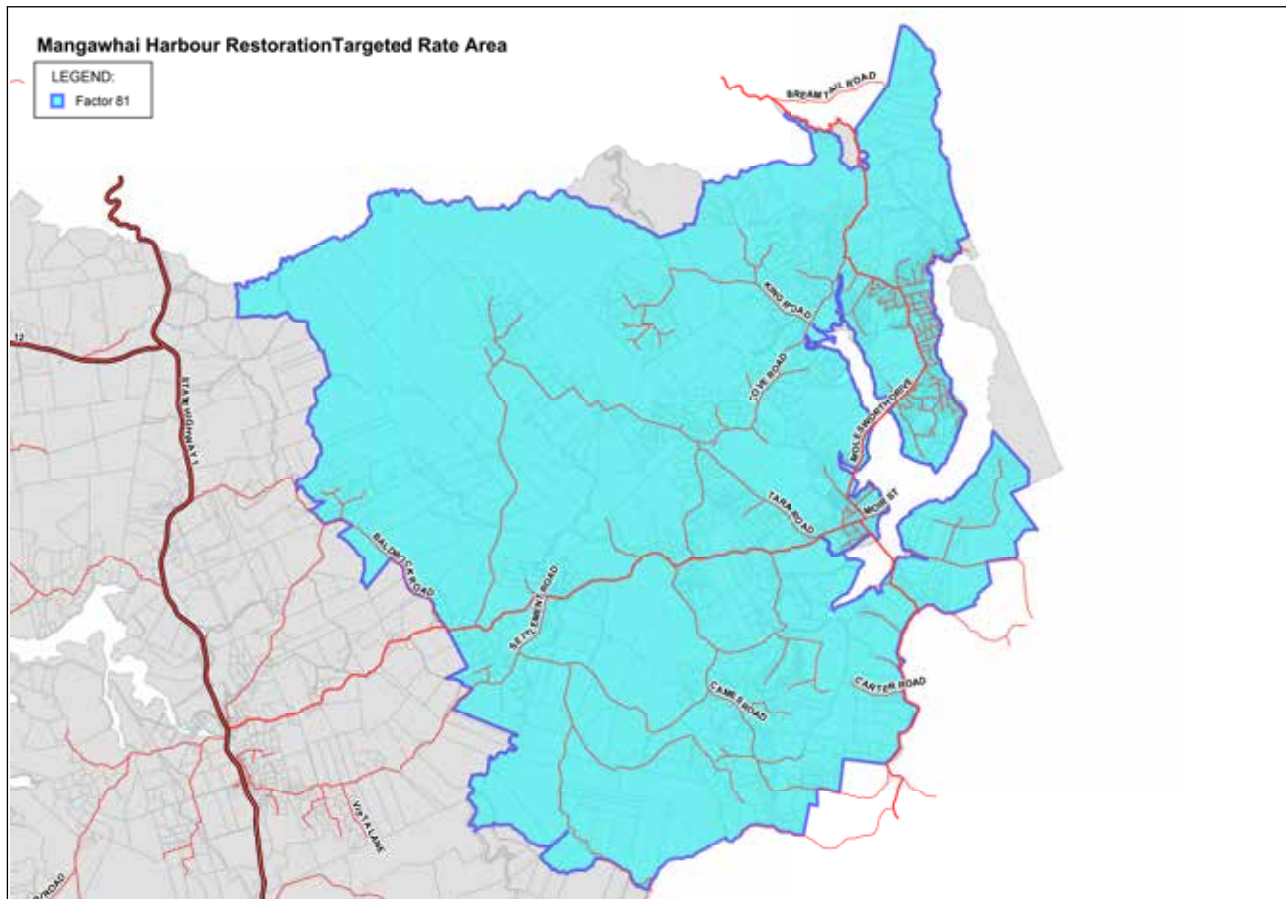




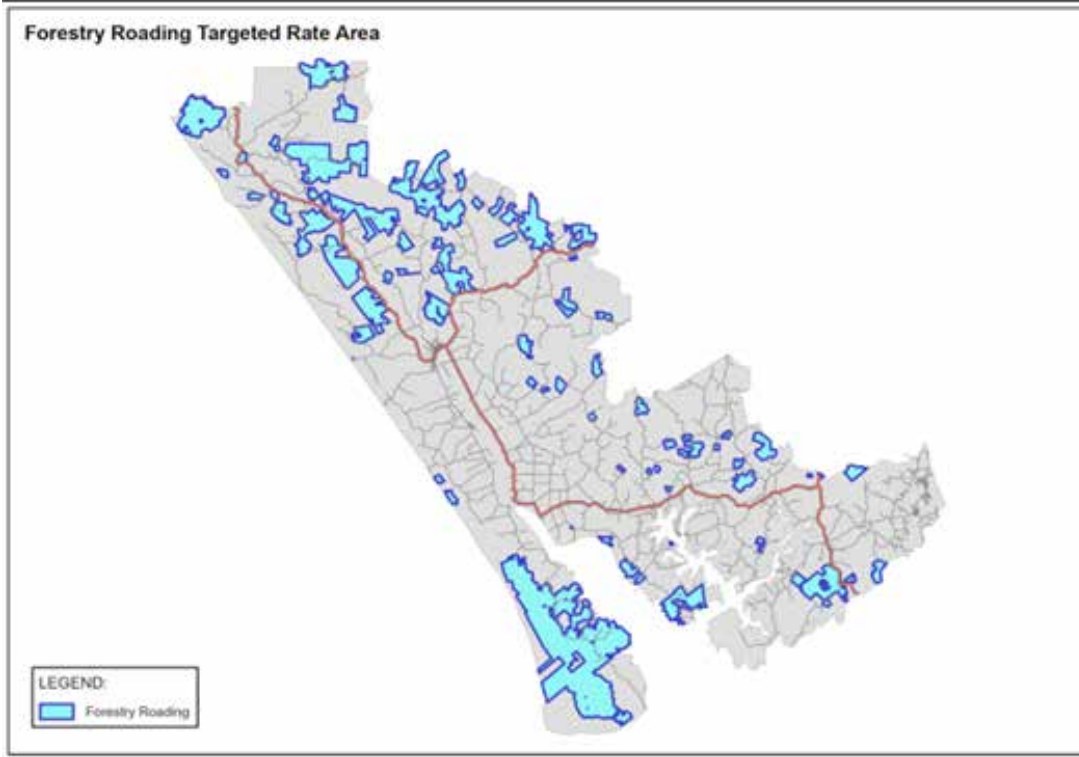




Harbour Restoration



Forestry



Valuation Location

0099000200B 435 Waipoua Settlement Road, Katui
 0102000100 Tangowahine Valley Road, Avoca
 0115000902 Ararua Road, Matakoho
 0099002100 Waikara Road, Waikara
 0102000600 1889 Tangowahine Valley Road, Avoca
 0115005005 293 Lindquist Road, Ararua
 99003001 SH12 Dargaville-Waipoua, West Coast
 0102000608 1889 Tangowahine Valley Road, Avoca
 0115024600 Ovens Road, Matakoho
 0099005303 Waitapu Road, Aranga
 0102000707 Murray Road, Tangowahine
 0115026000 117A Ups And Downs Road, Ararua
 0099013902 Monteith Road, Aranga
 0102000900 Murray Road, Tangowahine
 0115026100 Pasley Road, Ararua
 0099014604 413 Monteith Road, Aranga
 0102002100 1191 Tangowahine Valley Road, Avoca
 0115027002 Ups And Downs Road, Ararua
 0099017200 16 Monteith South Road, Aranga
 0102002105 Avoca North Road, Avoca
 0116003302 Bull Road, Maungatūroto
 0099022900 Monteith South Road, Aranga
 0102002600 Tangowahine Valley Road, Avoca
 0116003303 Bull Road, Maungatūroto
 0099023400 Monteith Road, Aranga
 0102005900 Avoca North Road, Avoca
 0116003304 Bull Road, Maungatūroto
 0099023752 672 Omamari Road, Omamari
 0102007001 State Highway 14, Central
 0116003305 Bull Road, Maungatūroto
 0099024000 Omamari Road, Omamari
 0102007406 4586 State Highway 14, Central
 0116003306 Bull Road, Maungatūroto
 0099024400 SH12 Dargaville-Waipoua, West Coast
 0103000200 473 Sommerville Road, Tangowahine Vall
 0116003307 Arcadia Road, Paparoa
 0099028600 1345 SH12 Dargaville-Waipoua, West Coast
 0103000800 1000 Houto Road, Kirikopuni
 0116003308 Arcadia Road, Paparoa
 0099029800 SH12 Dargaville-Waipoua, West Coast

Valuation Location

0103002302 Houto Road, Kirikopuni
 0116003309 Arcadia Road, Paparoa
 0099030800 Babylon Coast Road, Omamari
 0103002400B 137 Paerata Road, Tangiteroria
 0116003311 Bull Road, Maungatūroto
 0099030814 320 Babylon Coast Road, Omamari
 0103002402 1043 Houto Road, Kirikopuni
 0116003312 Bull Road, Maungatūroto
 0099030817 Babylon Coast Road, Omamari
 0103002500 Houto Road, Kirikopuni
 0116003313 Bull Road, Maungatūroto
 0100006100 Waimatenui East Road, Waimatenui
 0103003101 1302 Kirikopuni Valley Road, Kirikopuni
 0116003314 Bull Road, Maungatūroto
 0100006300 Kaikohe Road, Tutamoe
 0103009900 State Highway 14, Central
 0117000103 Arcadia Road, Paparoa
 0100006301 2097 Kaikohe Road, Tutamoe
 0103015400 Child Road, Tangiteroria
 0100006800 Waiotekumurau Road, Waimatenui
 0104000100 Basin Road, Omamari
 0117000600 Golden Stairs Road, Maungatūroto
 0100009000 409 Mangatu Road, Donnelly's Crossing
 0104000913 Babylon Coast Road, Omamari
 0117000706 Paparoa-Oakleigh Road, Paparoa
 0100009101 Mangatu Road, Donnelly's Crossing
 0106000213 1667 Pukehuia Road, Pukehuia
 0117010604 121 Wearmouth Road, Paparoa
 0100010800 Opouteke Road, Whatoro
 0106008415 Omana Road, Omana
 0118000308 Dodd Road, Maungatūroto
 0100014800 Baker Road, Kaihu
 0106011901 1408 Omana Road, Omana
 0118001100 Finlayson Brook Road, Maungatūroto
 0100015600 Opouteke Road, Whatoro
 0108002500 Mititai Road, Mititai
 0118006605 726 Paparoa Station Road, Paparoa
 0100016900 Waipara Road, Kaihu
 0108003403 Hoyle Road, Arapohue
 0118010307 State Highway 1, Kaiwaka
 0100017100 Waipara Road, Kaihu
 0108003500 Hoyle Road, Arapohue
 0118011700 State Highway 1, Kaiwaka
 0100017800 Kaihu Wood Road, Kaihu
 0108004100 Mititai Road, Mititai

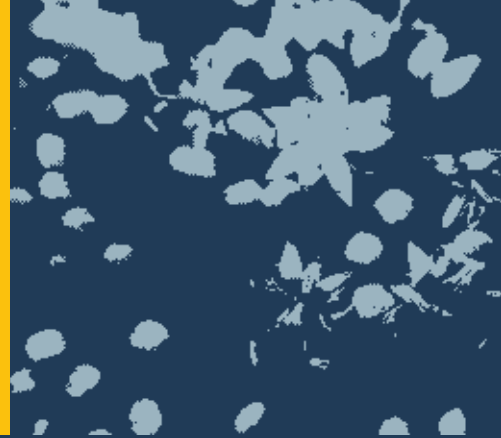
Valuation Location

0119012900 Bickerstaffe Road, Maungatūroto
 0100018100 63 Kaihu Wood Road, Kaihu
 0109000900 108 Te Maire Road, Te Maire
 0119012904 Bickerstaffe Road, Maungatūroto
 0100018104 63 Kaihu Wood Road, Kaihu
 0110004803 149 Te Maire Beach Road, Te Maire
 0119012906 Bickerstaffe Road, Maungatūroto
 0100018105 63 Kaihu Wood Road, Kaihu
 0110005202 Schick Road, Pouto Peninsula
 0119012910 Bickerstaffe Road, Maungatūroto
 0100020800 Shepherd Road, Mamaranui
 0110010600 Pouto Road, Pouto Peninsula
 0119012911 888 Bickerstaffe Road, Maungatūroto
 0100022200 374 Maropiu Road, Maropiu
 0110012300B Pouto Road, Pouto Peninsula
 0120007100 State Highway 1, Kaiwaka
 0100022400 Maropiu Road, Maropiu
 0110012303 Ari Ari Road, Pouto Peninsula
 0120023700 Pritchard Road, Hakaru
 0100022401 Maropiu Road, Maropiu
 0110012500 Ari Ari Road, Pouto Peninsula
 0120027300 State Highway 1, Kaiwaka
 0100024500 Waimata Road, Waihue
 0112002700 Te Kowhai Road, Ruawai
 0122000400 Brown Road, Tara
 0100024704 857 Opanake Road, Parore
 0112004900 Gee Road, Hukatere
 0101000800 Nichols Road, Kairara
 0112006500 51 Summer Road, Hukatere
 0101001200 Swamp Road, Mararetu
 0112006701 Tinopai Road, Tinopai Peninsula
 0101002602 Waihue Road, Waihue
 0112006800 944 Tinopai Road, Tinopai Peninsula
 0101005800 Waihue Road, Waihue
 0112007000 Tinopai Road, Tinopai Peninsula
 0101006300 200 Avoca Road, Avoca
 0112009601 Karakanui Road, Hukatere
 0101007900A State Highway 14, Central
 0112014700 Tinopai Road, Tinopai Peninsula
 0101013400 State Highway 14, Central
 0113000400 Lusk Road, Parahi



SECTION 6

Ngā Kaupapa Here | Policies



Kaipara District Council August 2024

Revenue and Financing Policy



Revenue and Financing Policy (2024–2027)

The Revenue and Financing Policy sets out how Council funds each activity it is involved in and why. Council is required to have this policy to provide predictability and certainty to customers about the sources and levels of funding. The Revenue and Financing Policy describes how Council funds its operating and capital expenses from the funding sources available to Council and why it chooses the various mechanisms to fund the operating and capital expenditure of Council.

Relevant legislation is Local Government Rating Act 2002, Local Government Act 2002, Te Ture Whenua Māori Act 1993.

The Council must undertake services in a financially prudent and sustainable way for the Council and community as a whole. (Sec 101(3)).

The outcomes are a balance of judgement and consideration over each activity such as and not limited to, the following:

- Activities paying for benefits received or costs imposed
- Transparency, accountability detailing costs and benefits of funding activities separately
- Practicality of policy
- Strategic alignment
- Overall social, economic, environmental and cultural impacts
- Community outcomes
- Affordability
- Efficiency and effectiveness
- Legal compliance

Our Funding Approach

The policy outlines the choices the council has made in deciding the appropriate sources of funding for operating and capital expenditure.

In deciding how to fund each activity, Council considers the nature of the services provided and who benefits from those services.

It considers Local Government Act Sec101 (3):

First step considerations

- The community outcomes to which an activity primarily contributes;
- The distribution of benefits between the community as a whole, identifiable parts of the community and individuals;
- The period during which the benefits are expected to occur;
- The extent to which actions, or inactions, of individuals or groups contribute to the need to undertake the activity; and
- the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities; and

Second step considerations

- the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental, and cultural well-being of the community.

These considerations are detailed at the end of this policy.

Description of Funding Mechanisms

Types of Expenditure

Broadly speaking Council has two types of expenses: **operating expenditure and capital expenditure**.

Operating expenditure is used to fund the ongoing day to day activities and services of Council.

Capital expenditure is money spent in acquiring or upgrading a business asset such as equipment or buildings. Council has three categories of capital expenditure spread across its activities:

- Renewals – capital expenditure that increases the life or replaces an existing asset with no increase in service level;
- Increased Level of Service (LOS) – capital expenditure that increases the service level delivered by the asset; and
- Additional Capacity (AC) – capital expenditure that is required to provide additional capacity in whole or part necessary to accommodate growth.

Funding Mechanisms

Different funding sources are used for different types of expenditure. Council funds its expenditure using the following funding mechanisms.

User Fees and Charges are fees charged to individuals or groups who are directly using a Council service. In this case, there is a direct benefit to an individual or group. User fees and charges also include rental income. For a user charge to be charged, the beneficiaries must be able to be identified and charged directly for the service they receive. Council also considers issues like the affordability of user charges or how they compare to the market rate for services. The use of user charges may be balanced with other funding sources where the Council believes that a charge set too high will reduce use and therefore diminish the value of the service to the community and impose a greater cost on ratepayers. These fees and charges fund operating costs.

Rates

There are two main types of rates:

- General Rates, which can be distinguished according to:
 - Value base rates
 - Differentials, and
 - Uniform Annual General Charge (UAGC).
- Targeted Rates

The **General Rate** is a rate assessed across all rateable properties in the district based on a property valuation system. General rates are appropriate for funding activities or providing services where there is a significant public good element or where a private good generates positive externalities or benefits for the wider community. General rates can also be appropriate in situations where funding a capital project, where imposing the costs on those who would benefit from the project, would otherwise place too great a burden on them.

By law, the General Rate must be based on a property valuation system. Council currently uses a land valuation system. Differentials and the UAGC are detailed in the second step considerations.

Targeted Rates (TR) are rates that are charged to particular communities or groups of ratepayers. They are used to fund services where a particular community or group benefits from the activity being funded. Targeted rates may be assessed on the land value (LV), applied on a uniform basis to each ratepayer or charged based on the ratepayer's consumption of the service (consumption), or area of land (hectares).

Rates can fund both operating and capital expenditure.

Proceeds from Asset Sales are the funding received from selling physical assets, such as plant and equipment. They are initially used to repay debt but can fund other capital expenditure.

Development contributions These are levies paid in accordance with the Council’s Development Contributions Policy and the LGA 2002 to recover Council expenditure on reserves, community infrastructure and network infrastructure to meet increased demand resulting from new development. These levies are used for capital expenditure for the purpose they were charged for and may not be used to cover operational costs.

Financial contributions under the Resource Management Act. Financial contributions apply to holders of resource consents in the form of sums payable, or land transferred to the Council. These contributions are used to mitigate, avoid or remedy any adverse effects arising from subdivision or development. Council’s Policy on Financial Contributions sets out the methods by which contributions are calculated and required. These fund capital projects for growth.

Grants and Subsidies are funding received from other agencies, usually for a specific purpose. As such, they are used to fund those purposes which can be both operating and capital costs.

Depreciation Reserves are funds in which the probable replacement cost of assets is accumulated each year over the life of the assets, so that they can be replaced readily when they become obsolete. Depreciation Reserves fund renewals and can be used for other capital projects.

Other Reserves are funds for specific purposes. Retained earnings are used to fund operating or capital expenses at the Council’s discretion. Special reserves will be used to fund either operating or capital expenses according to the policy applying to those reserves.

Investment Interest and Proceeds, Rents and Dividends are used to reduce the amount of General Rate required.

Borrowing is defined as taking on debt. The Council usually only borrows to fund long-lived capital assets. The Council will not borrow to fund operating costs for a service, unless there are reasons to justify borrowing as a short-term or interim solution. It is used to ensure fairness or intergenerational equity so that current ratepayers pay for the services they use now, and future ratepayers pay their share too. It is generally used where other available funding sources are exhausted. Council only uses borrowing to fund operational expenditure when it is financially prudent to do so and where there are clearly benefits that are delivered beyond the immediate financial year in which the expenditure is incurred. An example is where there is a significant single year spike in operational costs in delivering a particular activity (such as desludging the wastewater ponds), where the ongoing benefits of the work outweigh the financial costs of borrowing.

Lump Sum contributions are where ratepayers are asked to pay a capital (or lump sum) payment towards meeting the cost of providing a particular asset in their community rather than pay for these capital costs via an annual targeted rate. These contributions will be used to fund the retirement of debt for specific capital activity from time to time.

Application of Funding Mechanisms to Expenditure

Different funding sources are used for different types of expenditure. Council uses the funding mechanisms as follows:

Funding Mechanism	Operating Expenditure	Capital Expenditure		
		Additional Capacity	Increased Level of Service	Renewals
General Rates, including the Uniform Annual General Charge	•		•	•
Targeted Rates	•		•	•
Lump Sum Contributions		•*	•	•

Fees and Charges	•		•	•
Borrowing	•**	•	•	•
Asset Sales		•	•	•
Development Contributions		•		
Financial Contributions		•		
Grants and Subsidies	•	•	•	•
Depreciation			•	•

* Application depends on how the activity to which capital expenditure relates is funded.

** Used in exceptional circumstances.

Funding of Activities

The analysis undertaken for 2024–2027 has been placed into a table for each of the services performed. Below the LTP % split is more defined for clarity in budgeting. Actuals may vary, plus or minus 10%.

**Treated as one combined targeted rate. (Note this text will be a footer.)

Activity and Council Service	Community Outcome	Who benefits?	Period of Benefit	Exacerbator	Cost/Benefit of Separate Funding	Funding Source Operating/Capital
Open Spaces and Facilities						
Reserves/ open spaces (parks, gardens beaches) **	Vibrant Communities	Gardens and parks open to all benefits health and well-being Beach esplanade accessible Urban community could benefit more Events hire minimal	Short and long-term benefits	Anyone who damages reserves	Can't define who uses parks Distinct funding low benefit as open to all community. Targeted rate to be utilised for all properties	<u>Operations funding:</u> Targeted rates Fees and charges minimal <u>Capital funding:</u> Financial contributions Borrowing Grants and subsidies Depreciation Reserves
Cemeteries (network)	Vibrant Communities	Reserve for all Burial of family member	Short and long-term benefits		Distinct funding medium benefit Costs unaffordable by individuals if paid for all costs	<u>Operations funding:</u> Fees and charges 70% General rates 30% <u>Capital funding:</u> Financial contributions Borrowing Depreciation Reserves
Sports Parks **	Vibrant Communities	Organised sport	Short and long-term benefits		Sports clubs don't have funds to contribute to costs and not many sports fields owned by Council Distinct funding low benefit	<u>Operations funding:</u> Targeted rates 100% Fees and charges Minimal <u>Capital funding:</u> Financial contributions Borrowing Depreciation Reserves

Activity and Council Service	Community Outcome	Who benefits?	Period of Benefit	Exacerbator	Cost/Benefit of Separate Funding	Funding Source Operating/Capital
Campgrounds (network)	Vibrant Communities Prosperous Economy	General access to some facilities Kai Iwi lakes tourists/ holiday makers 100%	Short and long-term benefits	Day users Kai Iwi lakes	Some campgrounds can't recover from campers Distinct funding high benefit	<u>Operations funding:</u> Fees and charges /lease 100% General rates <u>Capital funding:</u> Financial contributions Borrowing
Community assistance (supporting community organisations and volunteers)	Vibrant Communities	Benefits groups & individuals e.g. community partnerships, pool grant	Short and long-term benefits		Distinct funding low benefit	<u>Operations funding:</u> General rates 100% <u>Capital funding:</u> Grants and subsidies
Libraries **	Vibrant Communities	Information and education of public for community benefit Social benefits for all and impacts well-being Individuals borrowing books Urban community could benefit more	Short and long term benefits	Books not returned	Individuals can't be fully charged Distinct funding low benefit.	<u>Operations funding:</u> Targeted rates <u>Capital funding:</u> Grants and subsidies Borrowing Financial and Development Contributions Reserves
Pensioner Housing	Vibrant Communities Affordable Living	Pensioners living in housing	Short and long-term benefits		Distinct funding high benefit	<u>Operations funding:</u> Fees and Charges 100% <u>Capital funding:</u> Borrowing Depreciation Reserves
Regulatory Functions						
Animal control (dog licensing, impounding facilities for	Vibrant Communities	Community benefit keeping stock and animals under control	Short and long-term benefits	Exacerbator- wandering, menacing or dangerous	Distinct funding medium benefit	<u>Operations funding:</u> Fees and charges 80% General rates 20%

dogs and stock)		Animal control so individuals can keep dogs and dog walking areas signposted		animals. Those dogs impounded		Capital funding: Borrowing
Building Control (Consenting, inspecting and certifying building work, enforcement) Building compliance	Vibrant Communities Prosperous Communities Affordable Living	Building enforcement provides community benefits Individual benefit to those that get consent	Short and long-term benefits	Exacerbator-noncompliance with consents	Administration, enquiries and answering of calls can't be charged Distinct funding high benefit	Operations funding: Fees and charges 75% General rates 25% Capital funding: Borrowing
Resource consents (process land use, subdivision)	Prosperous Economy Affordable Living	Community has protection from adverse events Consent to individual has direct benefits	Short and long-term benefits	Exacerbator-noncompliance with consents or district plan	Phone enquiries and administration can't be charged Distinct funding high benefit	Operations funding: Fees and charges 70% General rates 30%
Environmental health (controlling food safety, sale of liquor)	Prosperous Economy	Enforcement of bylaws benefits community health and safety Education Benefit holding License or certifications for activities	Short term benefits	Exacerbator-noncompliance with Acts	Distinct funding high benefit	Operations funding: Fees and charges Environmental Health (EH) 30% General rates EH 70% Fees and charges liquor 100%
Regulatory Monitoring	Prosperous Economy Affordable Living	Monitoring of complaints benefits community	Short and long-term benefits	Residents making noise and not complying with their resource consents Freedom Campers	Distinct funding low benefit as high education component is involved, some infringements	Operations funding: General rates 80% Fees and charges 20%
Parking	Prosperous Economy	Parking spaces attributable to individuals Education/Policing	Short term benefits	Exacerbator those that breach parking restrictions	Distinct funding medium benefit	Operations funding: General rates 80% Fees and charges 20%

Stormwater Drainage					
Stormwater Drainage	Prosperous Economy	Private properties primarily benefit based on location General rates used for 10% as general population benefits	Short and long-term benefits	Distinct funding high benefit Operational costs equalised	<u>Operations funding:</u> Primarily Targeted rates on LV 90% General rates 10% <u>Capital funding:</u> Development Contributions Borrowing Depreciation Reserves
Water Treatment and Supply					
Water Treatment and Supply	Prosperous Economy	Access to safe drinking water Assured supply of fire fighting water for public toilets Equalisation avoids sudden changes in funding for small communities Bare sections benefit in value in being able to connect	Short and long-term benefits	Distinct funding high benefit	<u>Operations funding:</u> Fees and charges Targeted rates and water by meter equalised Connectable 75% of full charge <u>Capital funding:</u> Financial contributions Development contributions Borrowing Grants and subsidies Depreciation Reserves
Wastewater Treatment and Reticulation					
Wastewater Treatment and Reticulation	Prosperous Economy	Harbours are kept clean Private households benefit Public toilets provided Equalisation avoids sudden changes in funding for small communities Bare sections benefit in value in being able to connect	Short and long-term benefits	Distinct funding high benefit Note 50% interest on outstanding Mangawhai DC balance is charged to general rates	<u>Operations funding:</u> Fees and charges General rates 5% Targeted rates equalised 95% Connectable 75% of full charge <u>Capital funding:</u> Financial contributions Development contributions

										Borrowing Grants and subsidies Depreciation Reserves
Transportation										
Roading and Footpaths and Bridges	Prosperous Economy Vibrant communities Dependable Roading	Have access to a roading network Individual properties gain varying benefits Urban communities' benefit from streetlighting	Short and long-term benefits	Heavy maintenance of forestry roads Rural properties use roads more	Distinct funding medium benefit	<u>Operations and Capital funding:</u> Forestry Targeted rate based on land area (hectares) (Details considered separate paper) General rates Grants and subsidies 62% Fees and charges <u>Capital funding:</u> Development and Financial contributions Borrowing				
Solid Waste										
Solid Waste Waste Minimisation Refuse and Recycling	Healthy Environment	Public litter bins as promote community health Landfill rehabilitation benefits community Recycling helps sustainability Transfer stations benefit users and community Education Waste collection for every household benefits individuals Urban community benefits from graffiti removal	Short and long-term benefits	Exacerbators- fly-tippers Those who abuse the kerbside collection	Distinct funding medium benefit Currently user charges for bags from distributor.	<u>Operations funding:</u> Fees and charges 5% General rates 95% <u>Capital funding:</u> Grants and subsidies Borrowing Reserves				

Flood Protection and Land Drainage						
Flood Protection and Land Drainage	Prosperous Economy	Protects roads and private property. Particular communities benefit	Short and long-term benefits		Distinct funding high benefit Particular communities' benefit	Operations funding: Targeted rates (on LV) Ruawai and others General rates Capital funding: Grants and subsidies Borrowings Depreciation Reserves
District Leadership, Finance and Internal Services						
District Plan (consultation, district plan)	Prosperous Economy	Whole community benefits by a well thought out district plan and from policies and bylaws developed	Short and long-term benefits		Distinct funding low benefit	Operations funding: General rates 100%
Emergency management/ Civil defence enhance capability to recover from emergencies	Prosperous Economy	Benefits attributable to the whole community Some added value services to individuals	Short and long-term benefits		District funding low benefit	Operations funding: General rates 100% Capital funding: Grants and subsidies General rates Borrowing Depreciation Reserves
Governance (informed decisions)	Vibrant Communities	Allows public to be part of democratic process Council takes leadership on behalf of all residents	Short and long-term benefits		Distinct funding low benefit	Operations funding: General rates 100% Capital funding: Borrowing
Corporate services (annual plan, annual reports, long term plans, finance and computing)	Vibrant Communities	Long term plans, annual plans annual reports All activities benefit	Short and long-term benefits		Distinct funding low benefit Charge as overhead to all activities	Operations funding: Fees and charges General rates Capital funding: Borrowing Depreciation Reserves

Economic Development	Prosperous Economy Vibrant Communities	Benefits attributable to whole community	Short and long-term benefits		Distinct funding low benefit	<u>Operations funding:</u> General rates <u>Capital funding:</u> Borrowing
Ruawai Tokatoka Hall	Vibrant Communities	Users of Ruawai Tokatoka Hall Funds collected for its renewal Requested by Community	Short term benefits		Distinct funding high benefit Funds collected for its renewal Requested by Community	<u>Operations funding:</u> Targeted rates 100% (minimal overheads charged)
Mangawhai Harbour restoration	Prosperous Economy Healthy Environment	Benefits Mangawhai community using harbour	Short and long-term benefits		Distinct funding high benefit Funds collected on behalf of society Requested by Community \$80 per rating unit	<u>Operations funding:</u> Targeted rates 100% (minimal overheads charged)
CCTV Dargaville	Prosperous Economy	Benefits business in Dargaville Improves safety of Community Requested by Community	Short and long-term benefits		Distinct funding high benefit Requested by Community organisation \$7.70 per rating unit	<u>Operations funding:</u> Targeted rates 100% (minimal overheads charged)
CCTV Ruawai	Prosperous Economy	Benefits business in Ruawai Improves safety of community Requested by community	Short and long-term benefits		Distinct funding high benefit Requested by community organisation \$10.35 per rating unit	<u>Operations funding:</u> Targeted rates 100% (minimal overheads charged)

Second step considerations

In developing budgets Council has looked at affordability and much of the discretionary spending in the budgets has been removed. Council recognised there was a delicate balance between rates affordability and delivering the level of service the community expects.

This policy has been developed following consideration of the impacts of the overall allocation of rating liability required under section 101(3)(b) of the Local Government Act 2002.

Forestry roads and their costs have been identified and rated as a targeted rate over land area (hectares). Council had several discussions on the exacerbator on road costs and agreed forestry should continue to bear additional costs ([link to forestry report](#))

Council also considered the use of facilities/amenities more readily available and used by urban residents rather than rural residents and opted to introduce targeted rates for libraries and parks. Council had considered affordability when looking to introduce this rate as rural and high value properties had been paying more than their fair share, when this was rated by general rates based on land value.

The Raupō A and B rate was amalgamated as one rate, so larger costs weren't borne by five ratepayers in previously defined Raupō District B.

Land Value

Having considered the overall rating impacts across all groups of ratepayers and individual properties, Council will apply the LV (land value) to general rates because in its opinion land value represents the use of Council's service. No system is ideal, however on balance Council believes that land value is the best system at this point in time. There was a lot of opposition from submitters who wanted to look at a capital value system. This will be reviewed in the next two years.

Differentials

The general rate has a significant component of activities where the community benefits as a whole, and as the general rate is a general taxing mechanism the use of differentials is to recognise that in addition to the public good element of the services funded by general rates where everyone benefits and can use them there is a difference, which we have assessed by using land use categories, as to how much ratepayers characterised by each category benefit from services, having a differential factor for obvious sectors that benefit. This is one of the means that the Council has used to achieve the desired overall rates impact on the wider community. It cannot achieve precise equity or allocation of costs to each property.

Council has the following differentials to its General Rate:

- 100 percent for residential and lifestyle land under 2 hectares;
- 155 percent for all other land use categories; this primarily reflects the use of the roading network and the extent which they contribute to the costs of that service.

The use of these differentials is to recognise that in addition to the public good element of the services funded by General Rates where everyone benefits and can use them there is a difference, which we have assessed by using land use categories, as to how much ratepayers characterised by each category benefit from the service, primarily the roading network and the extent to which they contribute to the costs of that service.

The variable component of general rates is set as cents per dollar of land value, which is assessed according to the two differentials.

Differential Category	Definition
Residential and small sized lifestyle properties	All land that is used exclusively, or almost exclusively, for residential purposes including investment flats or used for lifestyle purposes and is less than two hectares.
Other	All land that is not included in the definition of "residential and small lifestyle properties". It includes land used exclusively, or almost exclusively, for dairy, horticultural, forestry, pastoral and specialist purposes, commercial, industrial or mining purposes and as a utility asset. Commercial includes resthomes and short stay accommodation such as motels and hotels.

UAGC

The Uniform Annual General Charge (UAGC) is a proportion of the General Rate set at a fixed amount per Rating Unit in the district. It is used to ensure a fair distribution across ratepayers given the marked difference in land values across the district. This mitigates the impact of a value-based rate which would otherwise place an unfair burden on higher value properties.

The level of the UAGC represents a base level for the cost of benefits received from the services Council provides. Council's policy is to set the UAGC at close to the maximum allowable by law.

Cultural Well-being and Te Ture Whenua Māori Act 1993

The Council will promote the retention of Māori land in the hands of its owners. It will do this through the suite of remission and postponement policies as a whole which support the principles. Council is actively engaging with those owning Māori Freehold land and remitting rates on unproductive land.

Treasury Policy

Incorporating the:
Liability Management Policy
Investment Policies
as required under sections 104 and 105 of the
Local Government Act 2002



1. Introduction

1.1 Policy Purpose

The purpose of the Treasury Policy is to outline approved policies and procedures in respect of all treasury activity to be undertaken by Kaipara District Council ("Council"). The formalisation of such policies and procedures will enable treasury risks within Council to be prudently managed

2. Scope and Objectives

2.1 Scope

This document identifies the policy and procedures of Council in respect of treasury management activities.

2.2 Risk Appetite

Council's overriding obligation is to manage its affairs prudently and in the interests of its community and is guided by the obligations imposed by the Local Government Act 2002.

Accordingly, Council's philosophy on the conduct of its treasury activities is to ensure that the risks associated are properly identified, quantified and managed to ensure it meets the obligations under the Act and that there is minimal negative impact on the Council arising from such risks. Council is a risk averse entity and does not wish to seek risk from its treasury activities. Accordingly, activity that may be construed as speculative in nature is expressly forbidden.

2.3 Objectives

The objective of this Treasury Policy is to control and manage costs and investment returns that can influence operational budgets and public equity.

General objectives

- To manage investments to optimise returns in the long term whilst balancing risk and return considerations;
- Minimise Council's costs and risks in the management of its borrowings; and
- Minimise Council's exposure to adverse interest rate movements.

Statutory and principal objectives

- All external borrowing, investments, and incidental financial arrangements (e.g., use of interest rate hedging financial instruments) will meet requirements of all relevant legislation including but not limited to:
 - Local Government Act 2002, in particular Part 6 including sections 101,102, 104 and105, and incorporate the Liability Management Policy and Investment Policy;
 - Local Government (Financial Reporting and Prudence) Regulations 2014, in particular Schedule 4;
 - Trustee Act 2019 (effective January 2021). When acting as a trustee or investing money on behalf of others, the Trustee Act highlights that trustees have a duty to invest prudently and that they shall exercise care, diligence and skill that a prudent person of business would exercise in managing the affairs of others. Details of relevant sections can be found in the Trustee Act 2019 Part 3 and Part 4;

3. Responsibilities

3.1 Council

Council is responsible for approving the Treasury Policy and this cannot be delegated.

In this respect, Council has responsibility for:

- Approving the long-term financial position of Council through the 10-year LTP and the adopted Annual Plan;
- Approving new debt through the adoption of the Annual Plan, specific Council resolution and approval of this policy;
- Evaluating and approving amendments to policy;
- Approving budgets and high-level performance reporting;
- Approve opening and closing of bank accounts; and
- Approval for one-off transaction falling outside Policy.

Council should also ensure that:

- It receives regular information from management on risk exposure and financial instrument usage in a form, that is understood, and that enables it to make informed judgements as to the level of risk undertaken;
- Issues raised by auditors (both internal and external) in respect of any significant weaknesses in the treasury function are resolved in a timely manner; and
- Submissions are received from management requesting approval for one-off transactions falling outside policy guidelines.

3.2 Staff Segregation of Duties

As there are a small number of people involved in borrowing and investment activity, adequate segregation of duties among the core borrowing and investment functions of deal execution, confirmation, settling and accounting/reporting is not strictly achievable.

Chief Executive (CE)	Execution of Contract once approved by Council
GM Corporate Services (GMCS)	Execution of contract once approved by Council
Manager Revenue	Authorises Deposits and reviews cashflow on a minimum of monthly basis.
Manager Finance (FM)	Approves Refinancing of Debt terms with current Lenders Monthly reconciliation of Treasury Spreadsheet to general ledger is signed off by Finance & Risk Manager Revaluation of hedging instruments at year end for audit Presents to Audit & Risk Committee quarterly
Team Manager Financial Services (FSM) (in charge of Financial Transactions Team)	All treasury instruments should be recorded and diarised within a treasury spreadsheet, with appropriate controls and checks over journal entries into the general ledger Deal tickets are filed in system - authorised Reports any irregularities to CE.

	<p>Monthly bank reconciliations performed by team and signed off by FSM. Unreconciled items referred to FSM.</p> <p>Cash Management</p> <p>The Finance Accountants Team has the responsibility to carry out the day-to-day cash and short-term debt management activities. All cash inflows and outflows pass through bank accounts controlled by the finance function.</p> <ul style="list-style-type: none"> • The Finance Accountants Team will calculate and maintain comprehensive cash flow projections on a daily (two weeks forward), weekly (four weeks forward) and monthly (12 months forward) basis. The Long-Term Planning process completed every three years looks forward for 10 years. These cash flow forecasts determine Council's borrowing requirements and surpluses for investment; • On a daily basis, electronically download all Council bank account information; • Co-ordinate Council's operating units to determine daily cash inflows and outflows with the objective of managing the cash position within approved parameters; • Undertake short term borrowing functions as required, minimising overdraft costs; <p>Prepares quarterly treasury report to Audit, Risk & Finance Committee</p>
PWC	<p>Proposes debt structure and swaps to keep in policy.</p> <p>Monthly meeting and advice to Manager Finance, Team Manager Financial Services</p>

Procedures

Deal capture and reporting must be done immediately following execution/confirmation. Details of procedures including templates of deal tickets should be compiled in a treasury procedures manual separate to this policy.

Procedures should include:

- Regular management reporting;
- Regular risk assessment, including review of procedures and controls as directed by Council or appropriate sub-committee of Council; and
- Organisational, systems, procedural and reconciliation controls to ensure:
 - All borrowing, interest rate and investment activity is bona fide and properly authorised;
 - Checks are in place to ensure Council accounts and records are updated promptly, accurately and completely; and
 - All outstanding transactions are revalued regularly and independently of the execution function to ensure accurate reporting and accounting of outstanding exposures and hedging activity.

Organisational controls

- The GM Corporate Services or equivalent has responsibility for establishing appropriate structures, procedures, and controls to support borrowing, interest rate and investment activity; and
- All borrowing, investment, cash management and interest rate risk management activity is undertaken in accordance with approved delegations authorised by Council.

Electronic banking signatories

- Positions approved by the CE as per register:
 - Chief Executive
 - GM Corporate Services (CS)
 - Manager Finance (MF)
 - Team Manager Financial Services
- Manager Revenue
 - Manager P&C
- Dual signatures are required for all electronic transfers.

Authorised personnel

- All counterparties are provided with a list of personnel approved to undertake transactions, standard settlement instructions and details of personnel able to receive confirmations.

Recording of deals

- All deals are recorded on properly formatted deal tickets by the Finance Accountants Team and approved as required by the MF, GM CS or CE. Deal summary records for borrowing, investments, interest rate risk management and cash management transactions (on spreadsheets) are maintained and updated promptly following completion of transaction.

Confirmations

- All inward letter confirmations including registry confirmations are received and checked by the Finance Transactions Team against completed deal tickets and the treasury spread sheet records to ensure accuracy;
- All deliverable securities are held in Finance files;
- Deals, once confirmed, are filed (deal ticket and attached confirmation) by the Finance Transactions Team in deal date/number order; and
- Any discrepancies arising during deal confirmation checks which require amendment to Council records are signed off by the MF, GMCS or CE.

Settlement

- The majority of borrowing, interest rate and investment payments are settled by direct debit authority; and
- For electronic payments, batches are set up electronically. These batches are checked by the FSM to ensure settlement details are correct. Payment details are authorised by two approved signatories as per Council registers.

Reconciliations

- Interest income from the treasury spreadsheet is reconciled to bank statements.

3.3 Agreements

Financial instruments can only be entered into with banks that have in place an executed ISDA Master Agreement with Council.

Council's internal/appointed legal counsel must sign off on all documentation for new loan borrowings, re-financings, and investment structures.

3.4 Financial covenants and other obligations

Council must not enter into any transactions where it would cause a breach of financial covenants under existing contractual arrangements.

Council must comply with all obligations and reporting requirements under existing funding facilities and legislative requirements.

3.5 Treasury reporting

The following reports are produced:

Report name	Frequency	Prepared by	Recipient
Daily Cash Position Treasury Spreadsheet	Daily	Assistant Accountant	FSM
Treasury Exceptions Report	As required	FSM	GMCS
Treasury Report <ul style="list-style-type: none"> • Policy limit compliance • Borrowing limits • Funding and Interest Position • Funding facility • New treasury transactions • Cost of funds vs budget • Cash flow forecast report • Liquidity risk position • Counterparty credit • Treasury performance Debt maturity profile • Treasury investments 	Quarterly	FSM	ELT/ARF
Quarterly Treasury Strategy Paper	Quarterly	GMCS	ARF
Statement of Public Liability	Monthly	FSM	Council
Revaluation of financial instruments	At least annually	FSM	Council
LGFA covenant reporting	At least annually		LGFA

4. Liability Management Policy

This policy is provided in accordance with Section 104 of the Local Government Act 2002 and must state the local authority policies in respect of the management of both borrowing and other liabilities.

Council's liabilities comprise borrowings and various other liabilities. Council maintains borrowings in order to:

- Fund working capital requirements and short-term funding gaps;
- Raise specific debt associated with projects and capital expenditures; and
- Fund assets whose useful lives extend over several generations of ratepayers.

4.1 Debt ratios and limits

In approving new debt Council considers the impact on its borrowing limits as well as the economic life of the asset that is being funded and its overall consistency with Council's LTP.

Debt will be managed within the following macro limits.

Ratio	KDC Policy Limits	LGFA Lending Covenants
Net external debt as a percentage of total revenue	<170%	<175%
Net interest expense on external debt (debt secured under debenture) as a percentage of total revenue	<15%	<20%
Net interest expense on external debt (debt secured under debenture) as a percentage of total annual rates income	<20%	<25%
Liquidity	>110%	>110%

Borrowing Limit Definitions

- Total Revenue is defined as cash earnings from rates, grants and subsidies, user charges, interest, dividends, financial and other revenue and excludes non-government capital contributions (e.g. developer contributions and vested assets); Net debt is defined as total external debt;
- Liquidity is defined as total external debt, plus available portion of committed loan facilities less cash investments;
- Net external debt is total external debt less cash investments;
- External debt is the aggregate of bank drawdown amounts, issued commercial paper (CP), term debt, capitalised finance leases and financial guarantees provided to third parties;
- Net Interest is defined as the amount equal to all interest and financing costs less interest income for the relevant period; and
- Annual Rates Income is defined as the amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002 together with any revenue received from other local authorities for services provided (and for which the other local authorities rate). Council can add on any revenue received from income for which Council rates (e.g. volumetric water charges).

4.2 Borrowing mechanisms

Council is able to borrow through a variety of market mechanisms including issuing stock/bonds, commercial paper (CP) and debentures, direct bank borrowing, accessing the short and long term wholesale and retail capital markets directly or internal borrowing of reserve and special funds. In evaluating strategies for new borrowing (in relation to source, term, size and pricing) the following is taken into account:

- Available terms from banks, LGFA, debt capital markets and loan stock issuance;
- Council's overall debt maturity profile, to ensure concentration of debt is avoided at reissue/rollover time;

- Prevailing interest rates and margins relative to term for loan stock issuance, LGFA, debt capital markets and bank borrowing;
- The market's outlook on future credit margin and interest rate movements as well as its own;
- Legal documentation and financial covenants together with security and credit rating considerations;
- For internally funded projects, to ensure that finance terms for those projects are at similar terms to those from external borrowing; and
- Alternative funding mechanisms such as leasing should be evaluated with financial analysis in conjunction with traditional on-balance sheet funding. The evaluation should take into consideration, ownership, redemption value and effective cost of funds.

Council's ability to readily attract cost-effective borrowing is largely driven by its ability to rate, maintain a strong financial standing and manage its relationships with its investors, LGFA and financial institutions/brokers.

Council has the ability to pre-fund up to 18 months of forecast debt requirements including re-financings.

4.3 Security

Council's external borrowings and interest rate management instruments are secured by way of a charge over rates and rates revenue offered through a Debenture Trust Deed. Under a Debenture Trust Deed, Council's borrowing is secured by a floating charge over all Council rates levied under the Local Government (Rating) Act 2002. The security offered by Council ranks equally or *pari passu* with other lenders.

Where security is considered to be offered over specific assets, prior Council approval as well as the following are required:

- A direct relationship between the debt and the purchase or construction of the asset, which it funds (e.g., project finance);
- Council considers a charge over physical assets to be appropriate;
- Any pledging of physical assets must comply with the terms and conditions contained within the security arrangement; and
- Any lending to a CCO/CCTO will be on a secured basis and be approved by Council.

4.4 Debt repayment

The funds from all asset sales, operating surpluses, will be applied to the reduction of debt and/or a reduction in borrowing requirements once any direct debt obligations are repaid, unless Council specifically directs that the funds will be put to another use.

Debt will be repaid as it falls due in accordance with the applicable loan agreement. Subject to the appropriate approval and debt limits, a loan may be rolled over or re-negotiated as and when appropriate.

4.5 Guarantees/contingent liabilities and other financial agreements

The Council may from time to time provide financial guarantees to third parties i.e., community organisations or clubs.

Management must ensure that the business plan of the guaranteed party furthers the strategic objectives of the Council and that financial statements are received on an annual basis. Should the guarantee be called up, the Council must take immediate action to recover the money.

For any outstanding guarantees, Council ensures that sufficient financial capacity exists relative to LGFA lending covenants. Unless approved by Council, guarantees or financial arrangements given will not exceed any amount agreed by Council.

Financial arrangements can include:

- Advances to community organisations;
- Council can approve loans to community organisations but must ensure that the principal is repaid with interest over a maximum of 30 years as per a table loan (at the average interest cost of funds) with one payment made at the end of the year for interest and principal;
- Council can guarantee community loans. Council will ensure that sufficient funds or lines of credit exist to meet amounts guaranteed;
- Guarantees given will not exceed NZ\$1 million in aggregate;
- Guarantees will not be attached to Council property; and
- Such advances/guarantees will be reported in the Annual Report each year.

As set out in Section 62 of the Local Government Act, Council does not give any guarantee, indemnity or security in respect of the performance of any obligation by a Council Community Trading Organisation (CCTO).

4.6 New Zealand Local Government Funding Agency Limited investment

Despite anything earlier in this Policy, Council may borrow from the New Zealand Local Government Funding Agency Limited (LGFA) and, in connection with that borrowing, may enter into the following related transactions to the extent it considers necessary or desirable:

- Contribute a portion of its borrowing back to the LGFA as an equity contribution to the LGFA. For example, Borrower Notes;
- Provide guarantees of the indebtedness of other local authorities to the LGFA and of the indebtedness of the LGFA itself;
- Commit to contributing additional equity (or subordinated debt) to the LGFA if required;
- Secure its borrowing from the LGFA and the performance of other obligations to the LGFA or its creditors with a charge over Council's rates and rates revenue; and
- Subscribe for shares and uncalled capital in the LGFA.

All lending arrangements must be executed under legal documentation (e.g., loan, guarantee) reviewed by Council's independent legal counsel and approved by Council.

4.7 On-lending to Council Controlled Organisations

To better achieve its strategic and commercial objectives, Council may provide financial support in the form of debt funding directly or indirectly to CCO/CCTOs.

Guarantees of financial indebtedness to CCTOs are prohibited, but financial support may be provided by subscribing for shares as called or uncalled capital.

Any lending arrangements (direct or indirect) to a CCO or CCTO must be approved by Council. In recommending an arrangement for approval the F&RM considers the following:

- Credit risk profile of the borrowing entity, and the ability to repay interest and principal amounts outstanding on due date;

- Impact on Council's credit standing, credit rating, debt burden (particularly in relation to S&P credit assessment), lending covenants with the LGFA and other lenders and Council's future borrowing capacity;
- The form and quality of security arrangements provided;
- The lending rate given factors such as; CCO or CCTO credit profile, external Council borrowing rates, borrower note and liquidity buffer requirements, term etc.;
- Lending arrangements to the CCO or CCTO must be documented on a commercial arm's length basis. A term sheet, including matters such as borrowing costs, interest payment dates, principal payment dates,
- security and expiry date is agreed between the parties and
- Accounting and taxation impact of on-lending arrangement.

All lending arrangements must be executed under legal documentation (e.g., loan, guarantee) reviewed by Council's independent legal counsel and approved by Council.

4.8 Approved financial instruments

Dealing in interest rate products must be limited to financial instruments approved by Council.

Approved financial instruments are as follows:

Category	Instrument
Cash management and borrowing	Bank overdraft Committed cash advance and bank accepted bill facilities (short term and long-term loan facilities) Committed standby facilities from the LGFA Uncommitted money market facilities Retail and Wholesale Bond, both Fixed Rate (MTN) and Floating Rate Note (FRN) issuance (including forward start from the LGFA) Commercial paper (CP) /Bills / Promissory notes Finance Leases
Interest rate risk management	Forward rate agreements ("FRAs") on: <ul style="list-style-type: none"> • Bank bills • Government bonds Interest rate swaps including: <ul style="list-style-type: none"> • Forward start swaps and collars (start date <36 months, unless linked to existing maturing swaps and collars) • Amortising swaps (whereby notional principal amount reduces) • Swap extensions and shortenings Interest rate options on: <ul style="list-style-type: none"> • Bank bills (purchased caps and one for one collars) • Government bonds • Interest rate swaptions (purchased swaptions and one for one collars only)

Any other financial instrument must be specifically approved by Council on a case-by-case basis and only be applied to the one singular transaction being approved.

Foreign Currency Borrowings

Council does not borrow or enter into incidental arrangements within or outside New Zealand in currency other than New Zealand currency. There will be times Council has to pay for ad hoc minor items in overseas currency.

4.9 Interest rate risk control limits

Net debt/borrowings

Council debt/borrowings should be within the following fixed/floating interest rate risk control limit:

Debt Interest Rate Policy Parameters (Calculated on a rolling monthly basis):		
Debt Period Ending	Minimum Fixed	Maximum Fixed
0 – 36 months	40%	90%
37 – 60 months	30%	75%
60 – 84 months	0%	60%
Greater than 84 months	0%	50%

To minimise concentration, risk the Local Government Funding Agency Limited (LGFA) will require that no more than the greater of NZD \$100 million or 33% of Council's borrowings from the LGFA will mature in any 12-month period.

"Fixed Rate" is defined as all known interest rate obligations on forecast gross external debt, including where debt is borrowed on a fixed interest rate basis and where hedging instruments have fixed movements in the applicable reset rate.

"Floating Rate" is defined as any interest rate obligation subject to movements in the applicable reset rate.

Forecast gross external debt is the amount of total external debt for a given period (12 month). This allows for pre-hedging in advance of projected physical drawdown of new debt. When approved forecasts are changed (signed off by the Finance & Risk Manager), the amount of interest rate fixing in place may have to be adjusted. The primary objective of interest rate risk management is to reduce uncertainty relating to interest rate movements through fixing of investment returns or funding costs. Certainty around funding costs is to be achieved through the active management of underlying interest rate exposures to ensure compliance with the Policy minimum and maximum limits.

Forecast gross external debt is to be reviewed by the F&RM as part of the ongoing strategic risk management process, and the specific levels of core debt deemed to be that which is not seasonal or working capital related.

- A fixed rate maturity profile that is outside the above limits, but self corrects within 90 days is not in breach of this Policy. However, maintaining a maturity profile beyond 90 days requires specific approval by Council;
- The above interest rate risk control limits apply when external debt exceeds \$25 million;
- Floating rate debt may be spread over any maturity out to 12 months. Bank advances may be for a maximum term of 12 months;
- Interest rate swap maturities beyond the maximum LGFA bond maturity must be approved by Council through a specific approval.

- Interest rate options must not be sold outright. However, 1:1 collar option structures are allowable, whereby the sold option is matched precisely by amount and maturity to the simultaneously purchased option. During the term of the option, only the sold side of the collar can be closed out (i.e., repurchased) otherwise, both sides must be closed simultaneously. The sold option leg of the collar structure must not have a strike rate “in-the-money”;
- Purchased borrower swaptions mature within 12 months;
- Interest rate options with a maturity date beyond 12 months that have a strike rate (exercise rate) higher than 2.00% above the appropriate swap rate, cannot be counted as part of the fixed rate cover percentage calculation; and
- Forward start period on swaps and collar strategies to be no more than 36 months unless it extends the maturity of existing interest rate fixing (via either derivatives or fixed rate borrowing).

A key factor of funding risk management is to spread and control the risk to reduce the concentration of risk at one point in time so that the overall borrowing cost is not unnecessarily increased and desired maturity profile compromised due to market conditions.

4.10 Liquidity risk/funding risk

4.10.1 Risk recognition

Cash flow deficits in various future periods based on long term financial forecasts are reliant on the maturity structure of cash, financial investments, loans and bank facilities. Liquidity risk management focuses on the ability to access committed funding at that future time to fund the gaps. Funding risk management centres on the ability to re-finance or raise new debt at a future time at the same or more favourable pricing (fees and borrowing margins) and maturity terms of existing loans and facilities.

Liquidity/funding risk control limits

- Alternative funding mechanisms such as leasing should be evaluated with financial analysis in conjunction with traditional on-balance sheet funding. The evaluation should take into consideration, ownership, redemption value and effective cost of funds;
- External term loans and available portion of committed debt facilities together with available unencumbered liquid investments must be maintained at an amount exceeding 110% of existing total external debt; (Liquidity ratio)
- Council has the ability to pre-fund up to 18 months forecast debt requirements including re-financings. Debt re-financings that have been pre-funded, will remain included within the funding maturity profile until their maturity date;
- The CE has the discretionary authority to re-finance existing debt. Such action is to be reported to the Council at the earliest opportunity;

The maturity profile of the total committed funding in respect to all loans and committed facilities, is to be controlled by the following system and apply when external debt exceeds \$25 million:

Period	Minimum Cover	Maximum Cover
0 to 3 years	15%	60%
3 to 7 years	25%	85%
7 years plus	0%	60%

- A funding maturity profile that is outside the above limits, but self corrects within 90 days is not in breach of this Policy. A maturity schedule outside these limits for a period greater than 90 days requires specific the Council approval; and
- With regard to calculating the funding maturity profile, total committed bank facility amounts are recognised as maturing at the facility's legal expiry date.

Internal Loans

Council has the option to use the day-to-day cashflow, financial investments and available special fund balances to internally fund capital expenditure.

Borrowing internally, by utilising its own cash reserves creates fiscal efficiencies by eliminating the interest rate margin between borrowing and investing.

Interest on internal loans is charged annually in arrears on prior year end loan balances.

5. Investment Policy and Limits

5.1 General Policy

The Investment Policy is adopted under Section 105 of the Local Government Act.

Investments are generally maintained to meet specified business reasons. However, it should be noted that Council does not usually hold any investment funds corresponding to special funds and has a policy of borrowing net of special funds that are likely to remain unspent at the year end.

Specific reasons for maintaining investments include:

- For strategic purposes consistent with Council's LTP;
- To reduce the current ratepayer burden;
- The retention of vested land;
- Holding short term investments for working capital and liquidity requirements;
- Holding investments that are necessary to carry out Council operations consistent with Annual Plans, to implement strategic initiatives or to support inter-generational allocations;
- Holding assets (such as property) for commercial returns;
- Provide ready cash in the event of a natural disaster. The use of which is intended to bridge the gap between the disaster and the reinstatement of normal income streams and assets; and
- Invest amounts allocated to accumulated surplus, Council created restricted reserves and general reserves.
- Council recognises that as a responsible public authority all investments held, should be low risk. Council also recognises that low risk investments generally mean lower returns

5.2 Investment mix

Council may maintain investments in the following assets from time to time:

- Equity investments, including investments held in CCO/CCTO and other shareholdings;
- Property investments incorporating land, buildings, a portfolio of ground leases and land held for development;
- Forestry investments; and
- Financial investments.

5.2.1 Equity investments

Equity investments, including investments held in CCO/CCTO and other shareholdings. Council maintains equity investments and other minor shareholdings.

Council's equity investments fulfil various strategic, economic development and financial objectives as outlined in the LTP. Equity investment may be held where Council considers there to be strategic community value.

Council seeks to achieve an acceptable rate of return on all its equity investments consistent with the nature of the investment and their stated philosophy on investments.

Any purchase or disposition of equity investments requires Council approval. Council may also acquire shares that are gifted or are a result of restructuring. Any purchase or disposition of equity investments will be reported to the next meeting of Council.

Council recognises that there are risks associated with holding equity investments and to minimise these risks Council, through the relevant sub-committee as applicable, monitors the performance of its equity investments on a twice-yearly basis to ensure that the stated objectives are being achieved. Council seeks professional advice regarding its equity investments when it considers this appropriate.

5.2.2 Property investments

Equity investments, including investments held in CCO/CCTO and other shareholdings. Council maintains equity investments and other minor shareholdings.

Council's equity investments fulfil various strategic, economic development and financial objectives as outlined in the LTP. Equity investment may be held where Council considers there to be strategic community value.

Council seeks to achieve an acceptable rate of return on all its equity investments consistent with the nature of the investment and their stated philosophy on investments.

Any purchase or disposition of equity investments requires Council approval. Council may also acquire shares that are gifted or are a result of restructuring. Any purchase or disposition of equity investments will be reported to the next meeting of Council.

Council recognises that there are risks associated with holding equity investments and to minimise these risks Council, through the relevant sub-committee as applicable, monitors the performance of its equity investments on a twice-yearly basis to ensure that the stated objectives are being achieved. Council seeks professional advice regarding its equity investments when it considers this appropriate.

5.2.3 Financial investments

Financial investment objectives

Council's primary objectives when investing is the protection of its investment capital.

Accordingly, Council may only invest in approved creditworthy counterparties.

These investments are aligned with Council's objective of investing in high credit quality and highly liquid assets.

5.3 Approved financial instruments

Dealing in interest rate products must be limited to financial instruments approved by Council. Approved financial instruments are as follows:

Category	Instrument
Investments	Term deposits (including those linked to prefunding strategies) Call and Short-term bank deposits Bank registered certificates of deposit (RCDs) NZ Government, LGFA, Local Authority stock or State-Owned Enterprise (SOE) bonds and FRNs (senior) Corporate bonds (senior) Corporate Floating Rate Notes (senior) Promissory notes/Commercial paper (senior) Corporate/SOE/Other Local Authority Bonds NZLGFA Borrower Notes Bank term deposits linked to pre-funding maturing debt

Any other financial instrument must be specifically approved by Council on a case-by-case basis and only be applied to the one singular transaction being approved.

All investment securities must be senior in ranking. The following types of investment instruments are expressly excluded:

- Structured debt where issuing entities are not a primary borrower/ issuer; and
- Subordinated debt, junior debt, perpetual notes and hybrid notes such as convertibles.

Council's investment portfolio will be arranged to provide sufficient funds for planned expenditures and allow for the payment of obligations as they fall due.

Special funds, reserve and endowment funds

Liquid assets are not required to be held against special funds and reserve funds. Instead, Council will internally borrow or utilise these funds wherever possible.

No interest is payable on internal borrowing to/from reserves, unless otherwise directed by Council or in accordance with the fund agreements.

Trust funds

Where Council holds funds as a trustee or manages funds for a Trust then such funds must be invested on the terms provided within the Trust. If the Trust's investment policy is not specified then this policy should apply.

5.4 New Zealand Local Government Funding Agency Limited investment

Despite anything earlier in this Policy, Council may invest in shares and other financial instruments of the LGFA and may borrow to fund that investment.

Council's objective in making any such investment will be to:

- Obtain a return on the investment; and

- Ensure that the LGFA has sufficient capital to become and remain viable, meaning that it continues as a source of debt funding for the Council.

Because of these dual objectives, Council may invest in LGFA shares in circumstances in which the return on that investment is potentially lower than the return it could achieve with alternative investments.

Borrower Notes

On occasion when Council borrows from the LGFA it will be required to contribute part of that borrowing back as equity in the form of "Borrower Notes". A Borrower Note is a written, unconditional declaration by a borrower (in this instance the LGFA) to pay a sum of money to a specific party (in this instance Council) at a future date (in this instance upon the maturity of the loan). A return is paid on the Borrower Notes and can take the form of a dividend if the Borrower Notes are converted to redeemable preference shares.

5.4.1 Counterparty credit risk

Counterparty credit risk is the risk of losses (realised or unrealised) arising from a counterparty defaulting on a financial instrument where Council is a party. The credit risk to Council in a default event will be weighted differently depending on the type of instrument entered into.

The following matrix guide will determine limits.

Counterparty/Issuer	Minimum long term / short term credit rating – stated and possible	Total maximum per counterparty (\$m)
NZ Government	N/A	Unlimited
Local Government Funding Agency	N/A	Unlimited
NZ Registered Bank	A/ A-1	30.0
Local Government Stock/ Bonds/FRN/ CP	A+/ A-1 (if rated)	10.0
This summary list will be expanded on a counterparty named basis which will be authorised by the CE.		

Risk management

To avoid undue concentration of exposures, financial instruments should be used with as wide a range of approved counterparties as possible. Maturities should be well spread. The approval process must take into account the liquidity of the market the instrument is traded in and re-priced from.

No more than 50% of the investment portfolio will be held with one bank at any one time.

Investments are normally held to maturity date. Where investments are liquidated before legal maturity date, approval is obtained from the CE, who also approves guidelines for a minimum acceptable sale price. The GMCS evaluates quotes based on these instructions and proceeds with the transaction.

Reporting of Investments is monthly to Council.

6. Delegations

Council	CE / GM Corporate Services
Approve Treasury Policy	Approve refinance debt/prefunding of debt
Approve new lending institutions/partners	Approve individual contracts for new debt up to levels in Annual Plan/LTP
Approve overall debt through Annual Plan/LTP	Approve individual financial instruments
Approve loan/financial guarantees to 3 rd parties	
Approve type of financial instruments	

Development Contributions Policy

Kaipara District Council August 2024



This Development Contributions Policy is in two sections.

Section 1 gives context to the policy and sets out the decisions the Council has taken in making the policy. It goes on to describe the steps to be followed when applying the policy to development applications.

Section 2 sets out the legislative matters the Council has had to consider, the method of calculating the contributions, significant assumptions, a summary of financial contributions and other supporting material.

This policy is operative from 1 August 2024 and is based on capital expenditure proposed in the Long Term Plan 2021-2031 (LTP) with inflation. It takes direction from Council's Revenue and Financing Policy on which activities are to be funded by development contributions. Minor changes have been made to this policy. Legislation has returned Three Waters to local councils under "Local Water Done Well". Council is yet to agree the future projects to be included in a Long Term Plan 2031–2034 and these will then be included in a future development contribution calculation. A further review will be completed in 2024 and it is envisaged a new Development Contributions Policy will be consulted on and adopted at that time. **Part 1** sets out the purpose of the policy, provides the growth and infrastructure context and compares development and financial contributions. **Part 2** sets out the decisions the Council has taken in making this policy, following the legislative considerations required of it and set out in more detail in **Section 2 - Part 4**.

Part 3 sets out the way the policy will be applied in practice, also ensuring compliance with the legislative matters in **Part 4**.

Section 1 – Introduction, policy decisions and practical application

Part 1 - Introduction

1.1 Purpose

This Development Contributions Policy 2024 is one of a number of financial policies the Council uses to meet its funding needs. Council has made this policy under the Local Government Act 2002 (the Act). It is based on capital expenditure proposed in the Long Term Plan 2024–2027 (LTP) and is adopted as one of the source documents that will form part of the LTP.

The purpose of this policy is to:

- a) provide predictability and certainty to developers that the Council can give them the infrastructure they need to support their investments;
- b) ensure developers know what they are paying for and that development is not discouraged by high infrastructure costs; and
- c) ensure the existing community is not burdened by the costs of growth but does contribute to growth infrastructure when it provides a clear benefit to them by improving their existing levels of service, renewing aging assets or helping them meet new legislative standards.

1.2 Why have this policy?

When population and business growth take place, new development takes place to accommodate it. The extra traffic, water consumption, wastewater generation and stormwater run-off from development, all use up spare *capacity* in Council's infrastructure. Unless provision is made, that capacity can be used up over time and networks start to fail. Traffic congestion, low water pressure or quality, wastewater overflows and flooding can all signal a failure to keep up with growth. In some cases, parks, libraries and other public amenities can become crowded as the capacity they were designed for is used up.

To avoid this, the Council plans ahead and puts capital spending in its budgets to provide more *capacity* to service growth when it is needed. It also takes stock of what spare capacity there is in existing networks that it can assign to growth.

Existing spare capacity and planned capacity come at a cost and need to be funded. While existing residents may welcome growth, they should not be expected to fund extra infrastructure particularly when they are already at the right levels of service.

In New Zealand, financial and development contributions are the two main sources of growth funding available to Council.

1.3 Financial contributions

Financial contributions are usually used for local infrastructure directly associated with a new development – that is, within, nearby or linking it to wider public networks. Council will not normally get involved financially with this local infrastructure. It expects developers to provide it and vest it with Council once it is completed to the right standard. No financial contribution will be needed in such a case although reserve contributions will still be required.

In some situations though, it may be best for Council to become financially involved. It can decide to

enable development by building a piece of local infrastructure and then charging financial contributions to recover its costs. Typically, this happens where multiple developers are involved, and it is not fair or practical for one developer to provide local infrastructure ahead of others who will also benefit from it. Financial contributions are a good funding source in this situation and Chapter 22 of the Kaipara District Plan allows Council to levy them when needed.

1.4 What are development contributions used for?

Development contributions are a good way of funding *public network and bulk infrastructure* that Council has already provided or plans to provide to support growth. Councils typically provide trunk sewers, water mains, wastewater and water supply treatment plants, collector and arterial roads, public transport assets, libraries, sports fields, parks and other public amenities.

These are usually of such a scale and cost that no one developer can fund them alone even where they need them to make their development viable and marketable.

1.5 The approach to growth in our District

Kaipara District is growing steadily and, in some places, strongly. The Council welcomes and encourages growth but wants to ensure that this does not become a burden on the existing community. The Council has conducted a comprehensive assessment of growth through Infometrics.

1.6 How is our District growing?

The Council forecasts demand based on the location and availability of future growth, infill and greenfield areas. Estimates of the number of new developments (rating units) that will occur in the district over a 30 year period is assumed per Infometrics (medium series) increases as follows:

- From 15,117 rating units in 2023 to 18,225 rating units in 2054 an average of 104 per annum.



There is predicted to be an average of 513 new rating units over the next three years.

Part 2 - Policy decisions

2.1 Requiring development contributions for 'development'

The Council using its powers under the Act¹ has decided that it may require development contributions at the times set out² for its activities in the geographic areas described in this policy. It will only do this when 'development' as defined in the Act³, occurs. Development is any activity that generates demand for reserves, network infrastructure or community infrastructure. In so doing it requires new or additional assets, or assets of increased capacity, and causes the Council to incur capital expenditure. Once it collects contributions, the Council will use them for the purposes specified in the areas collected⁴.

Before assessing and requiring a development contribution, under **Part 3**, the Council will apply a test to ensure the activity for which a consent or authorisation has been applied for, meets the definition of 'development'.

The Council has determined that it will not seek development contributions for any existing lots or development already legally established on the site. It will deem all existing lots and development to have paid a contribution. It will not require the applicant to show that a development contribution, financial contribution or any other capital charge has been paid in the past.

When calculating a development contribution, the Council will assess the extent of lots or development on completion of the development and deduct the extent of existing lots or development when granting the consent or authorisation for a service connection.

This allowance is still subject to conditions set out in **Part 3**.

2.2 Activities

The activities funded by development contributions contribute both directly and indirectly to the following community outcomes set out in the Council's Long Term Plan 2024-2027.

- a) Dependable Rooding
- b) Affordable Living
- c) Vibrant Communities
- d) Healthy Environment
- e) Prosperous Economy.

The Council has met its obligations under the Act⁵ when making its Revenue and Financing Policy and has determined that development contributions are an appropriate source of funding to meet the growth-related component of capital expenditure on the following activities:

- a) Rooding
- b) Water supply
- c) Wastewater

¹ Section 199(1) of the LGA 2002

² Section 198 and s200(4) of the LGA 2002

³ Section 197(1) of the LGA 2002

⁴ Section 197AB(1)(d) of th LGA 2002

⁵ Section 101(3)(a) and (b) of the LGA 2002

- d) Stormwater, and
- e) Community infrastructure activities including libraries, sports fields, and public toilets.

The Council has also decided, in relation to activities to be funded by development contributions that:

- a) no community infrastructure contributions will be payable on any commercial or industrial development, and
- b) until such time as Council adopts an acquisition and development programme for local reserves, it will not require a reserves development contribution under this policy. It may still rely on the provision of these reserves by developers as conditions of resource consent or by way of a financial contribution.

2.3 Catchments

The Council has considered the grouping of developments into catchments⁶ and has determined to:

- a) minimise the use of district-wide catchments for the recovery of development contributions, but use district-wide catchments for roading and for any community infrastructure activities serving the whole District
- b) use one separate sub district catchment for roading where capital expenditure is not expected to benefit the whole Kaipara community specifically the roading east catchment covering the area from Kaiwaka to Mangawhai. The roading east catchment includes projects specifically benefiting Kaiwaka and Mangawhai, and
- c) use scheme-by-scheme wastewater treatment, water supply and stormwater catchments because it considers it unreasonable to transfer costs between schemes, but equally it is impractical and inefficient to divide the areas of benefit of these types of asset into smaller geographic areas.
- d) Use the district wide catchment for community facilities considering the community as a whole.

Development contributions will be payable only where the service is available and, in the case of water supply and wastewater treatment, only by those new households, businesses or other developments connecting to the networks concerned or with the ability to connect to the network.

The catchments (funding areas) used in this policy are summarised in **Appendix 1**.

2.4 Limitations on costs included

The Council will ensure that any project going forward for inclusion in the development contribution meets the 'test' under section 197(AB)(a) of the Act that additional capacity has or will be provided and as a result, Council has or will incur capital spending.

The Council has decided to retain its policy on financial contributions. This policy and the methodology to calculate contributions makes it clear that the Council will not require financial and development contributions on the same development for the same purpose⁷.

⁶ Section 197AB(1)(g) of the LGA 2002

⁷ Section 200(1)(a) of the LGA 2002

2.5 Asset capacity provided in the past

The Council has considered its past capital spending and identified a number of assets provided in recent years in anticipation of development⁸. Where there is capacity in the assets created or land acquired, the Council has decided that it may seek to recover a fair proportion of the costs of those assets through development contributions by including the value of surplus capacity in its calculations.

2.6 Period of benefits

The Council considers that capital expenditure on infrastructure during the LTP period should be recovered over the full take up period of each asset, from all development that created the need for that expenditure or will benefit from capacity it provides, including development occurring after the LTP period⁹.

To ensure that development contributions charges are applied in a manner consistent with the capacity life of the asset for which they are intended to be used, the Council assesses each item of growth-related capital expenditure to determine the period of time the asset will provide a benefit for growth.

Any development contribution charges applied are spread proportionately over the period of time the asset is determined to be of benefit. To ensure intergenerational equity, the Council uses a maximum period of benefit of 30 years.

2.7 Cost allocation

With its capital projects for the next 10 years listed in the Long Term Plan, the Council has identified¹⁰:

- a) projects that are needed to meet the needs of the existing community to improve its levels of service, meet newly legislated standards or renew aging assets
- b) capital projects that will service both new development and the existing community, and
- c) capital projects that will be done purely to meet the demands of new developments.

The Council has decided that only projects with a clear connection to growth in 2.7.1 b) and c) above, will go forward for possible funding by development contributions.

Each project's cost is shared between those parties *causing* the project to be undertaken and those *benefitting* from the projects. In some cases, while growth may *cause* a project to be carried out, the existing community may also *benefit* from it in some way. In other cases, the existing community may *cause* a project to be built to replace an old asset but, in doing the project, new development can *benefit* from any additional capacity provided.

The Council will:

- a) work out the share of cost that will serve new development. This is commonly called the 'growth cost' or 'additional capacity (AC) cost', the balance to be funded by the existing community, by

⁸ Section 199(2) of the LGA 2002

⁹ Section 197AB(1)(b) and Schedule 13 of the LGA 2002

¹⁰ Section 197AB(1)(c) of the LGA 2002

subsidies or other sources;

- b) share the 'growth cost' among all development expected in the next 10, 20 or 30 years, depending on the 'capacity life' of the project; and
- c) work out a cost that each unit of development projected in coming years needs to meet by way of a development contribution.

2.8 Interest and inflation

The Council has decided to include¹¹:

- a) provision for inflation in the development contribution amounts; and
- b) provision for interest on capital spending on projects in the LTP and on expenditure already incurred on some projects in the past, to be recovered through those contributions.

This is to ensure that Council recovers the total cost of capital necessary to service growth over the long term.

With the exception of the Mangawhai Community Wastewater Scheme (MCWWS), part of the interest incurred for projects carried out in the past in anticipation of growth has already been incurred and has been funded as an operating expense by rates on the existing community. Council has been unable to recover this past interest from development or financial contributions. In relation to the MCWWS, the interest costs incurred during construction of the scheme have been included as part of the total cost of the scheme to be funded from existing users and growth- up to 50%

With the exception MCWWS past spending, the Council does not intend to recover past interest that has been funded from rates from development contributions and has not included it in the development contribution calculation.

2.9 Development contribution amounts

Table 1 shows the schedule of development contributions payable for each activity type in each part the of district. The amounts exclude GST¹².

TABLE 1 - SCHEDULE OF DEVELOPMENT CONTRIBUTIONS 2024-2037					
MAIN AREA	Stormwater	Wastewater treatment	Water supply	Roading	Community
Mangawhai	\$1,827	\$41,897			
Dargaville	\$1,064	\$8,119	\$1,389		
Te Kōpuru					
Maungatūroto	\$9,237	\$7,347	\$4,133		
Kaiwaka	\$3,490	\$1,698			
Baylys Beach	\$27,183		\$1,389		
Glinks Gully					
Ruawai					
District (all urban and rural)				\$139	\$1,239
Roading East (all urban and rural)				\$12,600	

Note 1: These contribution amounts do not include GST

¹¹ Section 197AA of the LGA 2002

¹² Section 197AB(1)(e) and (f), section 201 and section 202 of the LGA 2002

Activity	2024 -2034 LTP Projects					Surplus Capacity - Previously Constructed				Total (now and new)
	Total LTP Capex Costs	Development Contributions (Now)	Development Contributions (Future)	Rates / Loan	Subsidies / Grants	Total Current Value - Surplus Capacity Projects	Development Contributions (New)	Development Contributions (Future)	Rates / Loan	
Roading	152,902	6,406	7,562	52,378	86,556	18,327	351	287	17,689	6,757
Wastewater Treatment	31,945	11,712	12,138	8,095		74,946	15,345	13,996	45,605	27,057
Stormwater	21,667	1,976	2,669	17,022		1,908	277	117	1,514	2,253
Water Supply	14,350	325	764	13,261		1,510	50	58	1,402	375
Community	26,513	1,909	1,054	23,550						1,909
Solid Waste	4,678			4,678						0
Land Drainage	49,192			49,192						0
Total	301,247	22,328	24,187	168,176	86,556	96,691	16,023	14,458	66,210	38,351

Table 2 - Identified Capital Expenditure required to meet increased growth demand

2.10 Units of demand

The Council has considered a range of development types that it expects to see in the District.

It has determined that units of demand generated by different land use types will be those reflected in **Table 3** of this policy. **Table 3** shows the demand expected from a range of different residential types including demand expected from accommodation units and the retirement sector¹³.

The different *units of demand* generated by a unit of commercial or industrial activity, as compared with a unit of residential activity, arise mainly from the scale and nature of activity. This Policy uses *gross business area* in the case of business development as a proxy for assessing the different *units of demand* on services, likely to be generated respectively by residential and business activity.

The policy assumes that business activity has the potential to place greater demands on services as compared to residential activity, (e.g. as a result of higher and heavier traffic volumes, higher *impervious area*). This Policy incorporates multipliers (*unit of demand* factors) that are intended to take account of the likely additional effect of business activity on service infrastructure.

Table 3 does not distinguish between different types of commercial and industrial development. This is based on the principle that the active business area or impervious area (for stormwater) of any business development will, in most cases, reflect the demand it is expected to place on infrastructure. Once a development contribution is paid, no further contribution will be required, if the nature of business activity changes over time. If further development occurs on the site a however, another contribution may be required.

Although Council will not distinguish between business types in **Table 3**, to comply with the Act, it will allow applicants to apply for a remission or reduction under the policy if they consider their business developments vary significantly in capacity demand from other business activities. This will be solely at Council's discretion to grant.

Table 3 lists certain activities that fall outside the definition of 'development' in the Act¹⁴, as generating zero units of demand on one or more infrastructure types.

It also allows the demand from activities not specifically listed in **Table 3** to be dealt with by **special assessment**.

For non-residential developments, development contributions for water supply, wastewater,

¹³ Schedule 13 2 of the LGA 2002

¹⁴ Section 197(1) of the LGA 2002

stormwater collection and management, and roads can be converted to a Household Unit Equivalent (HUEs) based on a combination of accepted industry standards and assessment of information provided by the developer on the demand they expect to generate.

The Development Contributions Policy will not apply where a resource or building consent is required by the Council for development of community facilities. In such a case, applying the Development Contributions Policy would merely result in an internal transfer of budget from one account to another, rather than generate any additional funding.

2.11 When are development contributions paid?

The Act allows the Council to require a development contribution at the time of granting a subdivision or resource consent, a building consent or service connection. Council recognises that the generation of revenue for the developer could be somewhere between the consenting and the development being completed. The Council has decided to bring contribution payment timing closer to the point where the development generates revenue¹⁵.

The Council's policy is to invoice development contributions at the following times when applying this policy:

- a) in the case of a resource consent for land use, at the time of notification of commencement or commencement of the consent, whichever is the earlier
- b) in the case of a subdivision consent, at the time of application for a certificate under section 224(c) of the Resource Management Act 1991
- c) in the case of a building consent, at the time the first building inspection is carried out
- d) in the case of a service connection, at the time of authorisation of a service connection; and
- e) in the case of a certificate of acceptance, at the time of granting the certificate.

These times of payment may also be postponed in accordance with conditions and criteria in **Part 3**.

Regardless of when it requires a development contribution, the contribution amounts must be consistent with the policy in force at the time the application for the consent or service connection was accepted¹⁶.

2.12 Remissions, postponements and refunds

In addition to the rights to reconsideration and objection provided for in the Act, the Council will consider applications for remission, reduction or postponement of development contributions when it applies this policy. This will be subject to the conditions and criteria¹⁷ in **Part 3**.

2.13 Development agreements

In some cases, developers may be able to build large items of public infrastructure, that Council

¹⁵ Section 198(1)(a), (b) and (c) and section 198(4A) of the LGA 2002

¹⁶ Section 198(2A) of the LGA 2002

¹⁷ Section 199A, section 199B and section 199C of the LGA 2002

would normally provide itself but is not yet ready to. Developers may also offer the Council land it wants to acquire for public projects.

To enable a development to go ahead, the Council can enter into a *development agreement* with the developer. Commitments can be made to offset development contributions or reimburse the developer directly once the infrastructure is built to standard or land is transferred to Council.

2.14 Delegations

Council	Chief Executive
Development Agreements	Postponement Applications Reconsideration of process through <ul style="list-style-type: none"> • Incorrect calculation • Incorrectly applied policy Consider allowing remissions e.g. schools, charitable organisations, marae

In lieu of a development contribution, the Council and a developer may negotiate a voluntary development agreement, where the developer agrees to supply or exchange infrastructure, land or money to meet the additional demand for community facilities generated by their development.

Any development agreement between the Council and a developer must be consistent with the provisions and requirements for development agreements under sections 207A-F, LGA 2002.

If there is any conflict between the content of a development agreement and the application of this policy in relation to that agreement, the content of the development agreement will prevail.

Part 3 – Practical application

Part 3 sets out the steps the Council will take when processing consents or authorisations for development and requiring development contributions. The steps reflect policies adopted by the Council in Part 2 on matters such as activities, catchments, units of demand, timing of payment, remissions, reductions and postponements.

3.1 Requirement for development contributions – test for ‘development’ - issuing an assessment

When granting:

- a) a resource consent under the Resource Management Act 1991
- b) a building consent under the Building Act 1991
- c) an authorisation for a service connection, and
- d) a certificate of acceptance under section 98 of the Building Act 2004.

Council will first determine whether the activity to which the consent or authorisation relates is a ‘development’ under the Act, that:

- a) has the effect of requiring new or additional assets or assets of increased capacity (including assets which may already have been provided by Council in anticipation of development); and
- b) as a consequence, requires (or has required) Council to incur capital expenditure to provide appropriately for those assets; and
- c) that capital expenditure is not otherwise funded or provided for.

Once it has determined that the activity is a ‘development’, Council may require a development contribution to be made towards the activity associated with that development, according to the *activity- funding areas* in which the development is located, including:

- a) Rooding
- b) Wastewater treatment
- c) Water supply
- d) Stormwater
- e) Community infrastructure, and
- f) Solid waste management.

Council will calculate the Development Contribution payable at the time of granting the consent or authorisation and **issue an assessment** of the amounts payable.

That assessment must be consistent with the contents of the policy in force at the time the application for resource consent, building consent, or service connection was accepted¹⁸.

¹⁸ Section 198(2A) of the LGA 2002

3.2 Determining units of demand

The Council has decided to use a standard table to determine units of demand for most common types of development. This is to ensure practicality and administrative efficiency in attributing demand to particular developments or types of development, and that this is done on a consistent and equitable basis¹⁹.

Council has determined that *units of demand* generated by different types of development are those set out in **Table 3**.

Demand for infrastructure capacity may come from:

- a) new *lots (lot units of demand)* that are required to be serviced in advance of their occupation; and
- b) the use and development of *lots (activity units of demand)*, including the intensification or expansion of activity on those *lots*.

The assumptions used in this policy to derive the unit of demand factors for business development in **Table 3**, are described in **Appendix 4** of this Policy.

Table 3	
Units of Demand Generated by Subdivision and Development	
Lot Unit of Demand	Units of demand
One residential or rural lot.	1.0
One mixed-use residential/commercial lot.	1.0
One commercial or industrial lot with an area of less than 1,000m ²	Lot area divided by 1,000 per m ²
One commercial or industrial lot with an area of 1,000m ² or more.	1.0
For the purposes of calculating water supply and wastewater Development Contributions ONLY, any <u>existing</u> <i>legally established lot</i> not connected to either the water supply network or the wastewater network as the case may be, excluding any existing <i>legally established lot</i> in the Mangawhai Community Wastewater Scheme area for which a targeted rate to fund capital costs for the scheme has or will be paid.	0
For the purposes of calculating water supply and wastewater Development Contributions ONLY, any <u>proposed</u> <i>lot</i> not to be connected to either the water supply network or the wastewater network as the case may be.	0
One <i>serviced site</i> .	Special assessment

¹⁹ Schedule 13 2 of the LGA 2002

Table 3	
Units of Demand Generated by Subdivision and Development	
One <i>lot</i> : <ul style="list-style-type: none"> ▪ wholly covenanted in perpetuity as provided for by section 22 of the Queen Elizabeth the Second National Trust Act 1977 ▪ the title of which prevents any form of development on the <i>lot</i>. 	0
Activity Unit of Demand	Units of demand
One <i>dwelling unit</i> (including any <i>accommodation unit</i>) of two or more <i>bedrooms</i> per unit	1.0
One commercial or industrial unit including the commercial part of any activity but excluding any part that comprises accommodation units	The <i>gross business</i> area on the <i>lot</i> (or in the case of calculating contribution for stormwater, the <i>impervious area</i>) multiplied by the applicable <i>unit of demand</i> factors in this table.
Any <i>dwelling unit</i> or <i>accommodation unit</i> of one or fewer <i>bedrooms</i> per unit	0.5
Any <i>retirement unit</i> for purposes of calculating the roading contribution only	0.3
Any <i>retirement unit</i> for purposes of calculating the water supply and wastewater contributions only	0.5
Any <i>aged care room</i> for purposes of calculating the roading contribution only	0.2
Any <i>aged care room</i> for purposes of calculating the water supply and wastewater contributions only	0.4
Any development including <i>dwelling units</i> or <i>accommodation units</i> , situated in attached or multiple storey complexes of more than three units and any retirement unit or aged care room	For stormwater ONLY, the <i>impervious area</i> multiplied by the applicable <i>unit of demand</i> factor in this table.
Other activity (Activity not specified elsewhere in this table).	Special assessment
For the purposes of calculating water supply and wastewater Development Contributions ONLY, any <u>existing</u> <i>legally established</i> development not connected to either the water supply network or the wastewater network as the case may be, excluding any existing <i>legally established</i> development in the Mangawhai Community Wastewater Scheme area for which a targeted rate to fund capital costs for the scheme has or will be paid.	0

Table 3 Units of Demand Generated by Subdivision and Development	
For the purposes of calculating water supply and wastewater Development Contributions ONLY, any proposed development not to be connected to either the water supply network or the wastewater network as the case may be.	0
Network infrastructure, including pipes, lines and installations, roads, water supply, wastewater and stormwater collection and management systems	0
Farm buildings associated with normal farming operations including sheds, barns, garages and buildings for indoor poultry livestock and crop production.	0
Unit of Demand Factors Commercial or Industrial Development	Calculated in Appendix 4
Roading	0.0020 per square metre of <i>gross business area</i> on the lot used principally for commercial or industrial purposes.
Water Supply	0.00446 per square metre of gross business area on the lot used principally for commercial or industrial purposes.
Sewerage	0.00446 per square metre of <i>gross business area</i> on the lot used principally for commercial or industrial purposes.
Stormwater	0.00278 per square metre of the <i>impervious area</i> on the lot.

3.3 Special assessments

When in **Table 3**, a special assessment is required, the Council will consider the nature and scale of the development and its relative demand on infrastructure capacity under any Council activity, as compared to other development types listed in **Table 3** and the *units of demand* attributed to them.

3.4 Amount of contribution

In keeping with its policy in **Part 2**, the Council not seek development contributions for any existing lots or development already legally established on the application site. It deems all existing lots and development to have paid a contribution. The formula below deducts the demand already generated by any existing lots or development on the application site from the demand expected after the consented development is completed.

The total amount of development contribution payable when issuing any consent or authorisation for subdivision or development, will be the sum of the development contribution payable for each activity, calculated as:

$$[(a) \times (\text{Sum of } (n) - \text{Sum of } x)] + \text{GST}$$

Where:

(a) = the applicable development contribution amount per *unit of demand* determined from **Table 1** and the *activity-funding area* for each type of community facility in which the subdivision or development lies.

(n) = for each *lot at the completion of the consent or authorisation application*, the total *lot units of demand* OR the total *activity units of demand*, determined by **Table 3**, whichever is the greater.

(x) = for each *lot in existence* (or for which a section 224 certificate under the Resource Management Act 1991 has been issued) **prior to the date of the consent or authorisation application**, the total *lot units of demand* OR the total *activity units of demand* for the existing development, determined by **Table 3**, whichever is the greater.

3.5 Invoicing

In keeping with its policy in **Part 2** of requiring payment as close as possible to the time development occurs, the Council will invoice a development contribution at the following times:

- a) in the case of a resource consent for subdivision, at the time of application for a certificate under section 224(c) of the Resource Management Act 1991, with payment required prior to the issue of the certificate
- b) in the case of a resource consent for land use, at the time of notification of commencement or commencement of the consent, whichever is the earlier, with payment required prior to commencement of the consented activity
- c) in the case of a building consent, at the time the first building inspection is carried out with payment required no later than 60 days of the issue of the invoice
- d) in the case of a service connection, at the time of approval of the service connection with payment prior to connection, and
- e) in the case of granting a certificate of acceptance under section 98 of the Building Act 2004.

A development contribution may be paid at any time from **the date of assessment** up to the date when the contribution is required to be paid as a result of the Council issuing an invoice.

3.6 Remissions, reductions, postponements and refunds

Nothing in this policy diminishes from the rights of reconsideration or objection provided for by the Act²⁰. In addition to these rights, the Council will consider applications for the remission, reduction or postponement of development contributions.

²⁰ Section 199A, section 199B and section 199C of the LGA 2002

Remissions and reductions

The Council at a meeting may, at the request of an applicant:

- a) consider allowing remissions for particular community infrastructure works, such as those undertaken by schools or charitable organisations and marae. Applications for remissions will be considered on a case by case basis.
- b) review the contribution payable and grant a remission or reduction of the development contribution where the applicant has provided and/or funded the same infrastructure that a development contribution has been required for. That remission or reduction will be limited to the cost of infrastructure provided or funded and be subject to Council procurement procedures. In cases where the cost of infrastructure provided or funded exceeds the development contribution payable, the Council will meet the excess costs by separate agreement with the applicant, also subject to the Council's procurement procedures.

If it grants a remission or reduction, the Council may do so on whatever terms it thinks fit.

Postponements

Council will consider applications for and may grant a postponement of the payment of a Development Contribution in the case of resource consent for land use only, where a building consent is required to give effect to that resource consent. At the discretion of the Council, the payment of a development contribution on the resource consent may be postponed. If postponement is granted the Council will only issue an invoice at the time of the first building inspection.

Council will consider applications for a postponement of the payment of a Development Contribution in the case of a subdivision consent. If it grants a postponement, it may do so on whatever terms the Council thinks fit, including that it may:

- a) issue a certificate under section 224(c) of the Resource Management Act 1991, prior to the payment of a Development Contribution; and
- b) register the Development Contribution under the Statutory Land Charges Registration Act 1928, as a charge on the title of the land in respect of which the Development Contribution was required.

In registering a statutory land charge, the Council will require payment of the development contribution when each lot in the subdivision is transferred.

Requests for review

An applicant may formally request Council to review the development contribution required and remit, reduce or postpone the development contribution payment.

Any such request will be made in writing no later than 15 working days after the date on which Council issues an invoice, setting out the reasons for the request.

Prior to accepting any such request for review, Council will require the applicant to provide specific details of the manner in which its proposals qualify for a remission, reduction or postponement.

In undertaking the review, Council or a Committee of Council or an officer so delegated (Chief Executive):

- a) will, as soon as reasonably practicable, consider the request
- b) may determine whether to hold a hearing for the purposes of the review and if it does, give at least five working days' notice to the applicant of the date, time and place of the hearing
- c) may at its discretion uphold, remit in whole or in part or postpone (as the case may be) the original Development Contribution required and will advise the applicant in writing of its decision within ten working days of making that decision, and
- d) may charge such fee as determined in its annual schedule of fees, to consider the request.

Refunds

The Council will refund development contributions in accordance with the requirements of sections of the relevant sections of the Act²¹. The Council may retain any portion of a development contribution, to a value equivalent to the costs incurred by it in relation to a development or building, in the case where a development is discontinued, and the Council is required to refund the development contribution²².

3.7 Reconsideration process

An applicant who is required to make a development contribution may request a reconsideration of that requirement if they believe that:

- a) the development contribution was incorrectly calculated or assessed under this policy; or
- b) the Council incorrectly applied this policy; or
- c) the information used to assess the applicant's development against this policy, or the way the Council has recorded or used it when requiring the development contribution, was incomplete or contained errors²³.

Any request for reconsideration will be made in writing, no later than 10 working days after the date on which the applicant receives notice from the Council of the level of development contribution required.

Any request for review must include the reasons for reconsideration and provide sufficient information to enable the Council to reconsider the development contribution.

The Council (or a Committee of Council or an officer so delegated) will limit its considerations to matters set out in the Act²⁴ and will within 15 working days of receiving the request and all relevant information, advise the applicant of the outcome²⁵.

²¹ Section 209 and section 210 of the LGA 2002

²² Section 209(2) of the LGA 2002

²³ Section 202A and section 199A of the LGA 2002

²⁴ Section 199A of the LGA 2002

²⁵ Section 199B(1) of the LGA 2002

3.8 Contributions not paid

If contributions are not paid at the times required, the Council may²⁶:

- (a) withhold a certificate under section 224(c) of the Resource Management Act 1991 in the case of a subdivision
- (b) prevent the activity commencing in the case of a land use consent
- (c) withhold a code compliance certificate in the case of a building consent
- (d) withhold a service connection to the development
- (e) withhold a certificate of acceptance under section 98 of the Building Act 2004, and
- (f) in each case register a charge on the land under the Statutory Land Charges Registration Act 1928.

If, after exercising its powers to prevent a development proceeding, any development contribution remains unpaid, the Council may take debt recovery action to recover that development contribution. A development contribution is recoverable as a debt²⁷.

If a grantee of consent is in possession of two Development Contribution invoices for different consents relating to the same lot, both invoices will continue to have effect until payment is made of one of those invoices. When the first invoice is paid, the second invoice will be withdrawn and a reassessment of Development Contributions payable for the subdivision or development, as the case may be, relating to the second invoice will be made.

If any Development Contribution is payable on re-assessment, a new invoice will be issued.

Except as provided, no consented activity or building work will commence prior to the payment of the Development Contribution and where such activity or work has commenced prior to such payment, Council will require this to cease until payment has been made.

²⁶ Section 208 of the LGA 2002

²⁷ Section 252 of the LGA 2002

Section 2 - Legislation, method of calculation of contribution amounts and supporting information

Part 4 - Legislation

4.1 General

This policy is made under the Local Government Act 2002 (the Act). It takes into account the principles in section 197AB of the Act in the way the Council requires, determines and uses development contributions, and allocates the costs of assets.

The Council, in addition to determining matters of content in the policy has determined that:

- a) the decision to adopt the development contributions policy is a significant decision for consultation under sec 82, and
- b) it believes it has met its decision-making and consultation obligations under the Act to the extent required.

4.2 Requiring development contributions for development

A development contribution may be payable under section 199(1) when development, defined in section 197(1) of the Act, is carried out and the effect of this is the need for new or additional assets, or assets of increased capacity, causing the Council to incur capital expenditure.

In accordance with sections 198 and 200(4)-(increased scale and intensity) of the Act, the Council can require a development contribution of money or land, or both, to be made by the grantee or the owner of land on the issuing of the following consents or authorisations:

- a) a resource consent under the Resource Management Act 1991
- b) a building consent under the Building Act 2004
- c) an authorisation for a service connection, and
- d) the granting of a certificate of acceptance under section 98 of the Building Act 2004.

In keeping with the principles set out in section 197AB(1)(d) of the Act, development contributions will be used:

- a) for or towards the purpose of the activity or the group of activities for which the contributions were required, and
- b) for the benefit of the district or the part of the district that is identified in the development contributions policy in which the development contributions were required.

Under section 198(2)(a), a development contribution must be consistent with the content of the policy that was in force at the time that the application for a resource consent, building consent, or service connection was submitted, accompanied by all required information.

The Council's policies for requiring development contributions are set out in **Part 2**. The way in which it will apply the policy to developments is set out in **Part 3**.

4.3 Activities

The Council incurs capital works expenditure in order to:

- a) provide additional capacity in assets to cater for new development
- b) improve the level of service to existing households and businesses
- c) meet environmental and other legislative requirements, and
- d) renew assets to extend their service life.

Section 101(3)(a) of the Act states that the funding needed to meet these expenditure requirements must be met from sources that Council determines to be appropriate, following a consideration in relation to each activity, of a number of matters set out under sections 101(3)(a)(i) to (v) and 101(3)(b) of the Act. The activities for which development contributions will be applied is set out in **Part 2**.

4.4 Catchments

In keeping with the principle in section 197AB(1)(g) of the Act, the Council can group together certain developments by geographic area or land use, so that the cost of growth-related infrastructure is distributed fairly and equitably. Grouping development into catchments should avoid district-wide catchments where practical but the Council has discretion to balance fairness and equity with considerations of practical and administrative efficiency. The catchments to be used by Council when requiring contributions are set out in **Part 2** and **Appendix 1**.

4.5 Calculation of development contributions

The Council has to deal with several matters when calculating development contributions. Section 201(1)(a) of the Act requires this policy to contain an explanation and justification for the way in which development contributions are calculated. The method of calculation to ensure compliance with the Act is set out in **Part 5**.

Section 201(1)(b) requires this policy to contain the significant assumptions underlying the calculation of the schedule of development contributions, including an estimate of the potential effects, if there is a significant level of uncertainty as to the scope and nature of the effects. The significant assumptions are set out in **Appendix 2**.

4.6 Limitations on costs included

In keeping with principle in section 197AB(1)(a) of the Act, no project can be considered for inclusion in a development contribution, unless the effects or cumulative effects of developments will create or have created a requirement for the Council to provide or to have provided the project to create new or additional assets or assets of increased capacity:

Section 200(1) of the Act prevents the Council from requiring a development contribution for a reserve, network infrastructure, or community infrastructure to the extent it is funded by a financial contribution, by the developer, by a development contribution already required for the same purpose or by a third party. Any amount from these or other sources are deducted from the project costs being considered for funding by development contributions. The Council's policies on limitations to costs included in the policy are set out in **Part 2**.

4.7 Asset capacity provided in the past

As well as assets to be provided in the LTP, section 199(2) of the Act allows the Council to require development contributions to be used to fund capital expenditure already incurred in anticipation of development, prior to the adoption of this policy. The Council's policies on surplus asset capacity are set out in **Part 2**.

4.8 Period of benefits

In keeping with the principle in section 197AB(1)(b) of the Act, the Council has considered the period over which the benefits of capital expenditure for new development are expected to occur.

Under Schedule 13 1(2) of the Act, Council may identify capital expenditure for the purposes of calculating development contributions in respect of assets or groups of assets that will be built after the period covered by the long-term plan and that are identified in the development contributions policy. The Council's policy position on the period of benefits is set out in **Part 2**.

4.9 Cost allocation

In keeping with principle in section 197AB(1)(c) of the Act, the cost of any project or work identified in the LTP will, be allocated between:

- a) the costs for improving levels of service to existing households and businesses by bringing assets up to the *service standard* and/or by providing additional service life, to be expressed as the *ILOS cost*; and
- b) the costs for providing additional capacity to service the development of new households and businesses, to be expressed as the *AC cost*.

The Council's method of calculation is set out in **Part 5**.

4.10 Interest and inflation

In keeping with section 197AA of the Act, the purpose of development contributions is to enable the Council to recover the total cost of capital necessary to service growth over the long term. This enables the Council to include interest and inflation in the amounts of development contributions. The Council's policy position on interest and inflation is set out in **Part 2** and the way in which these are calculated is described in **Part 5**.

4.11 Explanation of development contribution calculation

Section 201(1)(a) of the Act requires this policy to include in summary form an explanation of, and justification for, the way each development contribution in the schedule required by subsection (2) is calculated. The calculation summary is set out in **Part 5**.

4.12 Development contribution amounts

In keeping with principles in section 197AB(1)(e) and (f) and in accordance with:

- a) Section 201 and section 202 of the Act, **Table 1** of this policy shows the schedule of development contributions payable for each activity type in each part the of district. The amounts exclude GST.
- b) **Table 2** of this policy summarises capital expenditure in the LTP that Council expects to incur to meet the increased demand for community facilities resulting from growth and the proportion of that expenditure to be funded from various sources including development contributions.
- c) Section 201A of the Act, **Appendix 5** contains a schedule of assets for which development contributions will be used.

4.13 Units of demand

In accordance with Schedule 13 2 of the Act, the Council, in determining the maximum development contribution that may be required for a particular development or type of development, must demonstrate in its methodology that it has attributed units of demand to particular developments or types of development on a consistent and equitable basis. The Council's policy in determining units of demand is set out in **Part 2 and Table 3**.

4.14 When are development contributions paid?

Under section 198(1)(a), (b) and (c) and section 198(4A) of the Act, a development contribution may be required at the time the Council grants:

- a) a resource consent for subdivision or development
- b) a building consent
- c) an authorisation for service connection, and
- d) a certificate of acceptance under section 98 of the Building Act 2004.

The Council's policy position on the time it will require payment is set out in **Part 2** and this is also set out in **Part 3 - Practical application**.

4.15 Remissions, postponements and refunds

In accordance with section 201(1)(c) of the Act, this policy must include conditions and criteria that will enable Council to consider remissions, postponements and refunds to development contributions. The Council's conditions and criteria are set out in **Part 3**.

4.16 Reconsiderations

Section 202A of the Act, requires this policy to set out the process for requesting reconsideration of a requirement for a development contribution under section 199A of the Act. The process for reconsideration must set out:

- a) how the request can be lodged with the Council; and
- b) the steps in the process that the territorial authority will apply when reconsidering the requirement to make a development contribution.

In accordance with section 199B(1) of the Act, the Council must, within 15 working days after the date on which it receives all required relevant information relating to a request, give written notice of the outcome of its reconsideration to the applicant who made the request. The process for reconsideration of a request is set out in **Part 3**.

4.17 Development agreements

Sections 207A of the Act enables the Council and developers to enter into development agreements. The provisions of sections 207A to 207F apply to such agreements. The Council's policy in respect of development agreements is set out in **Part 2**.

4.18 Powers of recovery and refunds

Sections 208 and 209 of the Act set out the Council's powers of recovery when development contributions are not paid and when it is required to refund development contributions. These are referred to in **Part 3**.

4.19 Related Council policies/strategies/bylaws or guidelines

Nothing in this policy will diminish from an applicant paying any charges required under the Council's bylaws or any policy on fees and charges.

The Council is able to charge financial contributions on any consent under the Resource Management Act 1991, where additional infrastructure is required for that development. This is provided for in Chapter 22 of the Kaipara District Plan, of which a summary of provisions is contained in **Appendix 6**, as required by section 106(2)(f) of the Act.

This policy does not diminish from any requirements under the Kaipara District Plan (such as landscaping conditions and parking requirements) which impose works or financial contributions to avoid, remedy or mitigate the adverse effects of any development on the environment.

Nothing in this policy, including the amounts of development contributions payable in **Table 1**, will diminish from any other legal requirement to make a payment for community facilities other than a development contribution, including connection fees or any other fee required to be paid by agreement with the Council.

No expenditure by the developer on works or assets to avoid, remedy or mitigate the adverse effects of any development on the environment, or required by agreement in addition to a development contribution, such as roading, water supply, wastewater, urban stormwater and community infrastructure (even where this may at some stage vest in the Council), will be included in the calculation of development contributions under this policy).

The value of assets vested or expenditure made by a developer, in accordance with a requirement under the Resource Management Act 1991, will not be used to offset development contributions payable on development, unless all or a portion of such assets or expenditure can be shown to avoid or reduce the need for the Council to incur costs providing an asset that is included in its capital works programme, for which development contributions are sought.

The value of assets vested, or expenditure made voluntarily by a developer to enhance a development will not be used to offset development contributions payable on development.

Part 5 – Calculating the development contributions

This part is required by section 201(1)(a) of the Act. The calculation of the separate development contribution amounts in **Table 1**, is carried out using the following methodology.

5.1 Listing projects and information required

Every project in the capital works programme of the LTP for the activities for which the Council intends to require development contributions is listed in the Project Allocation Schedule of the Development Contributions Model which may be examined on request at any office of the Council.

Every surplus capacity project is listed in the Surplus Capacity Schedule.

Where possible, distinct stages of a project or distinct parts of a project are listed in the schedules as separate components and separate calculations carried out for each.

For each project in the schedules, the following information is provided:

- a) the year in which the project or component is to be carried out in the LTP, or in the case of each *surplus capacity project (SC project)*, the year it was completed
- b) the total project cost
- c) the amount of any subsidy or grant toward each project or from any other source, which is deducted from the total project cost to give the net project cost, and
- d) the *activity-funding area* (catchment) that the project will serve.

Each project in the Project Allocation Schedule is categorised “Yes” or “No” in answer to the question – “*Is this capital expenditure required at least partly to provide appropriately for new or additional assets or assets of increased capacity in order to address the effects of development?*” By answering:

- a) “No” - the project is treated as a pure renewal or level of service project and the cost of the project is removed from the Development Contribution calculation;
- b) “Yes” - the project is treated as either a *combined project (AC/ILOS project)* or an *additional capacity for growth project (AC project)* and is subject to further analysis.

For each project in the Project Allocation Schedule, where the answer to the question above is “Yes”, the following information is provided:

- a) the expected distribution of benefits of the project between the existing community as a whole or identified parts of it or individuals;
- b) the period over which benefits of the project are expected to occur, determined by stating the year in which capacity take up is expected to start and the year in which the project capacity is expected to be fully consumed;
- c) the cause of the project;
- d) any supporting information or reference to information describing the reasons for the project.

Each project in the Surplus Capacity Schedule is categorised “Yes” or “No” in answer to the question – “*Was capital expenditure on this project incurred, at least partly, in anticipation of development?*” By answering:

- a) “No” - the project is treated as a pure renewal or level of service project and the cost of the project is removed from the Development Contribution calculation, and
- b) “Yes” - the project is treated as either a *combined project (AC/ILOS project)* or an *additional capacity for growth project (AC project)* and is subject to further analysis.

5.2 Analysis of combined and additional capacity for growth projects

Using the information provided on *combined projects (AC/ILOS projects)* and *additional capacity for growth projects (AC projects)* in the project schedules, a cause/benefits matrix analysis is carried out by which it is required to state for each project:

- a) the degree, on a scale of 0 to 1 to which growth creates the need for the project to be undertaken, and
- b) the degree on a scale of 0 to 1 to which the growth community will benefit from the project being undertaken.

The value is chosen in each case from the cause/benefits matrix in the model which produces an estimated percentage of cost attributable to growth.

The matrix generates fifty different cause/benefit combinations. The percentage derived is applied to the net project cost to determine the *AC cost*. The remainder of the net project cost is the *ILOS cost*.

5.3 AC cost allocation between new and future units of demand

Using information provided on the year in which capacity take up of a project is expected to start and the year in which the project capacity is expected to be fully consumed, the *AC cost* of the project is divided between new *units of demand (N)* arriving in the *activity-funding area* in the LTP period and future *units of demand (F)* arriving after the end of the LTP period, as follows:

- a) the AC cost to F is the AC cost determined above, multiplied by the years of capacity take up after the LTP period divided by total years of capacity take-up, and
- b) the AC cost to N is the AC cost less the AC cost to F.

For *surplus capacity projects (SC projects)*, the *AC cost to N* from the previous long term plan is adjusted for any development contributions received in the three years since adoption of the last long term plan and for any additional *AC cost to N* expenditure incurred in those 3 years. The total is adjusted for interest.

For each *activity-funding area*, the combined *AC cost to N* from all projects in the LTP period and combined *AC cost to N* from all Surplus Capacity projects is divided by the projected new *units of demand (N)* that will consume capacity in those projects in the LTP period to give the development contribution amounts in **Table 1**.

The *AC Cost to F* from the previous Long Term Plan is adjusted for any additional *AC Cost to F* expenditure in the last 3 years and is adjusted for interest.

To deal with asset capacity life requirements in the Act, the assumption is that *surplus capacity projects (SC projects)* have capacity for 30 years for all infrastructure except Mangawhai Wastewater projects which have a capacity for 40 years, noting however that when doing the calculations above,

if development contributions received exceed the cost of surplus capacity, then the asset will be assumed to have been consumed and play no further part in the calculation.

5.4 Growth Assumptions

In order to calculate the amount of new development to which the growth related portion of capital expenditure (*AC costs*) for infrastructure will be attributed, area-by-area projections of new and future *units of demand* for services in the period 2024 to 2054 are required.

Council maintains a detailed rating database that provides the numbers of Rating Units for all parts of the district.

The numbers of Rating Units provide a close correlation with numbers of *lots* in the district and the number of multiple units of activity on any *lot* where this is the case. They are considered to provide a reasonably sound measure of the *units of demand* for infrastructure and services.

The growth projection worksheet of the Development Contributions Model, *Projections Schedule*, contains the number of Rating Units (*units of demand*) for each activity type existing at the time of the 2023/2024 rates year. Rating data is available for the whole district, parts of it and each of the water supply, wastewater and stormwater scheme areas.

LTP assumptions have been used to determine the expected annual increase in the numbers of Rating Units and hence *units of demand* to 2034, in each of these areas.

The *Projections Schedule* also provides long-term estimates for future Rating Units (*units of demand*) after the Long Term Plan period to 2054, in order to ensure that any portion of remaining surplus capacity at the end of the period can be attributed to future development.

On the basis of decisions made by Council in Part 1 on the development contribution *activity-funding areas* (catchments) that will apply to each activity type, *Projections Schedule* provides Rating Units at 2024 and projected Rating Units for each *activity-funding area* to 2054.

For calculation of the Mangawhai Wastewater Development Contribution, projections of new and future connections to the wastewater scheme are used as the measure of the *units of demand* for that infrastructure. Adjustments are also made to deduct - from total projected new and future connections - new connections on properties for which a development contribution has already been paid or for which a rate to fund capital costs for the scheme has or will be paid.

5.5 Interest and Inflation

The Development Contributions Model includes interest on growth related capital expenditure and inflation in the calculation of the Development Contribution amounts, in accordance with the Council's policies in Part 1.

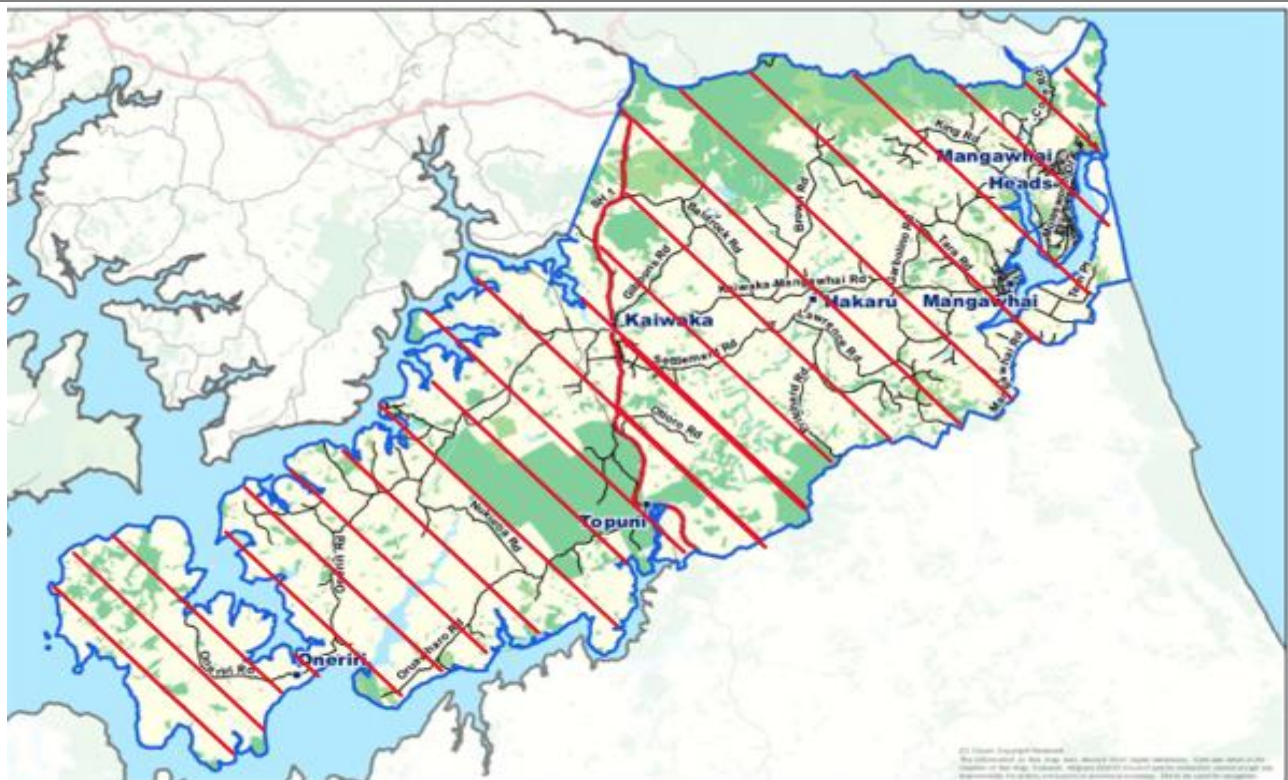
The Council is trying to recover all interest by the end of the development contribution calculation period.

Interest estimates can be prepared based on the amount of outstanding (growth related) debt over time and the ongoing reduction of that debt by Development Contribution revenue.

The Development Contributions model uses the inflated capital costs in the Long Term Plan to calculate Development Contributions.

Appendix 1 – Development Contribution Activity-Funding Areas

Community Facility	Activity-Funding Areas	Development to which Development Contribution Applies
Roading	District	Development anywhere in the District
Community Infrastructure	District	Development anywhere in the District
Roading	Roading East	Development in the area indicated in Map 1
Wastewater Treatment	Mangawhai wastewater scheme area	Development at Mangawhai where the service is available
Wastewater Treatment	Dargaville, Kaiwaka, Glinks Gully, and Maungatūroto, Scheme areas	Development in any separate wastewater scheme
Water Supply	Dargaville/Baylys, Glinks Gully, Ruawai, Mangawhai and Maungatūroto Scheme areas	Development in any separate water supply scheme
Stormwater Management	Mangawhai, Dargaville, Te Kōpuru, Maungatūroto, Kaiwaka and Baylys Scheme areas	Development in any separate urban stormwater scheme




MAP 1 - ROADING EAST ACTIVITY FUNDING AREA

 A4 Scale: 1:140,000
 0 1 2 4 Km 

Appendix 2 – Assessment of Significant Assumptions

Assumption	Level of Uncertainty	Potential Effects
The rate, level and location of growth will occur as forecast in the rating growth projections accompanying the Long Term Plan	High	Lower than forecast growth will result in a significant under-recovery of Development Contributions revenue
Capital expenditure will be in accordance with the capital works programme in the Long Term Plan	High	Council is utilising the 2021/2031 capital forecasts and is still to discuss new projects
No significant changes to service standards are expected to occur other than those planned for in the Asset Management Plans	Low	No significant effects anticipated. The DC projects are likely to be reviewed later in 2024
The level of third-party funding (such as NZ Transport Agency subsidies) will continue at predicted levels for period of the Long Term Plan	Low	No significant effects anticipated
There will be no significant variations to predicted rates of interest and inflation to those set out in the Long Term Plan	Moderate/High	Significant past spending on the Mangawhai Community Wastewater Scheme through loans, presents a significant risk for a number of years to come if interest rates rise

Appendix 3 – Glossary of Terms

“AC cost”	means the cost for providing additional capacity to service the development of new households and businesses.
“Accommodation units”	has the meaning given to it in section 197(2) of the Local Government Act 2002 (See definitions below).
“Activity-funding area”	means the whole or any part of the District as defined in this Policy, which will be served by a particular activity type.
“Activity unit of demand”	means the demand for a community facility generated by development activity other than subdivision.
“Additional capacity project” or “AC project”	means a capital project in the Long Term Plan intended only to provide additional capacity to service new and future households and businesses.
“Aged care room”	means any residential unit in a “rest home” or “hospital care institution” as defined in section 58(4) of the Health and Disability Service (Safety) Act 2001.
“Allotment” or “lot”	has the meaning given to the term “allotment” in section 218(2) of the Resource Management Act 1991. (See definitions below).
“Bedroom”	means a room used for sleeping, normally accommodating no more than three persons.
“Combined project” or “AC/ILOS project”	means a project in the Long Term Plan intended to deal with shortfalls in levels of service to existing households and businesses by bringing assets up to the <i>service standard</i> and/or by providing additional service life, and to provide capacity for further growth.
“Commercial”	for the purposes of this Policy, means the provision of goods, services and travellers accommodation principally for commercial gain, including camping grounds, caravan/trailer home parks, a depot for the maintenance, repair and storage of vehicles, machinery, equipment and materials and the storage and use of hazardous substances but does not include stalls or produce markets or farm buildings associated with normal farming operations including sheds, barns, garages and buildings for indoor poultry livestock and crops production.
“Community infrastructure”	has the meaning given to it in section 197 of the Local Government Act 2002 (See definitions below).
“Development”	has the meaning given to it in section 197 of the Local Government Act 2002. (See definitions below).
“Development contributions calculation period”	means the period up to 2050.
“Dwelling unit”	means any building or group of buildings or any part of those buildings, used or intended to be used solely or principally for residential purposes and occupied or intended to be occupied by not more than one household – and includes a minor household unit, a utility building or any unit of commercial accommodation.

<p>“Gross business area”</p>	<p>means:</p> <p>(a) the <i>gross floor area</i> of any building, including the gross floor area of all floors of a multi-storey building; plus</p> <p>(b) the area of any part of the <i>lot</i> used solely or principally for the storage, sale, display or servicing of goods or the provision of services on the <i>lot</i> but not including permanently designated vehicle parking, manoeuvring, loading and landscaping areas, the conversion of which to another use would require resource consent.</p> <p>The <i>gross business area</i> excludes the area of network infrastructure including pipes, lines and installations, roads, water supply, wastewater and stormwater collection and management systems, but includes the area of buildings occupied by network service providers, including offices, workshops, warehouses and any outside areas used for carrying out their normal business.</p>
<p>“ILOS cost”</p>	<p>means the cost of improving levels of service to existing households and businesses by bringing assets up to the <i>service standard</i> and/or by providing additional service life.</p>
<p>“Impervious Area”</p>	<p>means that part of the <i>lot</i> which is already covered or is to be covered by any impermeable artificial surface but excludes any impervious areas created without a building or resource consent.</p>
<p>“Improved level of service project” or “ILOS project”</p>	<p>“means a capital project in the Long Term Plan intended only to deal with shortfalls in levels of service to existing households and businesses by bringing assets up to the <i>service standard</i> and/or by providing additional service life.</p>
<p>“Industrial”</p>	<p>means for the purposes of this Policy, any land, building or part of a building used for the processing, assembly, servicing, testing, repair, packaging, storage or manufacture of a product or produce, including the maintenance, repair and storage of vehicles, machinery, equipment and materials, and the storage of hazardous substances associated with the activity, but does not include mineral extraction or farm buildings associated with normal farming operations including sheds, barns, garages and buildings for indoor poultry livestock and crops production.</p>
<p>“Legally established”</p>	<p>“means, in relation to any <i>lot</i> or development, any <i>lot</i> for which a title has been issued, or any dwelling, commercial or industrial unit for which a code compliance certificate has been issued. <i>Legally established</i> development includes buildings and structures that can be shown to have been in existence when this policy became operative on 1 July 2018 but have since been demolished.</p>
<p>“Lot unit of demand”</p>	<p>means the demand for a community facility generated by the creation of lots through subdivision.</p>
<p>“Past surplus capacity”</p>	<p>means capacity in assets provided as a result of capital expenditure made in anticipation of development since 1 July 2001.</p>
<p>“Remaining surplus capacity”</p>	<p>means the estimated remaining capacity in capital assets at the end of the Long Term Plan period, available to service future development occurring after the Long Term Plan period.</p>

“Retirement unit”	means any residential unit other than an aged care room, in a “ <i>retirement village</i> ” as defined in section 6 of the Retirement Villages Act 2003.
“Serviced Site”	means any site dedicated for the location of a vehicle or tent for the accommodation of persons, which is provided with utility services such as water supply, wastewater disposal, solid waste disposal, electricity or gas, either directly to the site or in the immediate vicinity.
“Service standard”	<p>“means a level of service for any Council activity set by Council and stated in the Asset Management Plan for the activity concerned, (available for inspection on request at any office of the Council) having due regard to one or more of the following factors:</p> <ul style="list-style-type: none"> (a) demand data based on market research; (b) widely accepted and documented engineering or other minimum standards; (c) politically endorsed service levels based on community consultation; (d) safety standards mandated by local or central government; (e) environmental standards mandated by local or central government; (f) existing service levels, where these are recognised by all concerned parties to be adequate but have no formal ratification; (g) efficiency considerations where the <i>service standard</i> must take account of engineering and economic efficiency requirements which require a long-term approach to optimality.
“Surplus capacity project” or “SC project”	means a past capital expenditure project carried out since 1 July 2001 in anticipation of new development and providing surplus capacity for further development.
“Unit of demand”	is a unit of measurement by which the relative demand for an activity, generated by different types of development (existing or proposed), can be assessed. A <i>unit of demand</i> may be expressed as a <i>lot unit of demand</i> or an <i>activity unit of demand</i> .
“Utility Building”	is a structure containing facilities (such as toilet, shower, laundry, hot water cylinder, laundry tub) that make the site habitable prior to or during the erection of a dwelling.

Definitions Under Acts

<p>“Accommodation units”</p>	<p>is defined in section 197(2) of the Local Government Act 2002 to mean <i>“units, apartments, rooms in 1 or more buildings, or cabins or sites in camping grounds and holiday parks, for the purpose of providing overnight, temporary, or rental accommodation.”</i></p>
<p>“Allotment”</p>	<p>is defined under section 218(2) of the Resource Management Act 1991 as follows:</p> <p><i>“(a) any parcel of land under the Land Transfer Act 1952 that is a continuous area and whose boundaries are shown separately on a survey plan, whether or not:</i></p> <p><i>(i) the subdivision shown on the survey plan has been allowed, or subdivision approval has been granted, under another Act; or</i></p> <p><i>(ii) a subdivision consent for the subdivision shown on the survey plan has been granted under this Act; or</i></p> <p><i>(b) any parcel of land or building or part of a building that is shown or identified separately—</i></p> <p><i>(i) on a survey plan; or</i></p> <p><i>(ii) on a licence within the meaning of Part 7A of the Land Transfer Act 1952; or</i></p> <p><i>(c) any unit on a unit plan; or</i></p> <p><i>(d) any parcel of land not subject to the Land Transfer Act 1952.”</i></p>
<p>“Community infrastructure”</p>	<p>is defined under section 197 of the Local Government Act 2002 to mean <i>“the following assets when owned, operated, or controlled by a territorial authority:</i></p> <p><i>(a) community centres or halls for the use of a local community or neighbourhood, and the land on which they are or will be situated;</i></p> <p><i>(b) play equipment that is located on a neighbourhood reserve;</i></p> <p><i>(c) toilets for use by the public.”</i></p>
<p>“Development”</p>	<p>is defined under section 197 of the Local Government Act 2002 as follows:</p> <p><i>“(a) any subdivision, building (as defined in section 8 of the Building Act 2004), land use, or work that generates a demand for reserves, network infrastructure, or community infrastructure; but</i></p> <p><i>(b) does not include the pipes or lines of a network utility operator.”</i></p>

Appendix 4 – Demand Factors for Business Development

D.1. Roding Assumptions

Average business site size = 1,500m²

Gross business area is 60% of site = 1,000m²

Employees per hectare of business = 30 FTEs per ha (FTE (Full Time Equivalent)). Employment figures may be amended subject to further sampling)

Average Household Unit Trip generation = 9 trips per day = 1 *Unit of Demand*

Sites per net hectare = 5 (7,500m² sites, 2,500m² roads)

Gross business area per hectare = 5 X 1,000 = 5,000m²

Each site of 1,500m² and each 1,000m² of *gross business area* has = 30/5 FTE's = 6 FTE's

Minimum trip generation = 3 trips per FTE per day = 18 trips per day

Unit of Demand Factor = 18/9 = 2 per 1,000m² of business area OR 0.002 per m² of business area

D.2 Water Supply and Wastewater Treatment Assumptions:

Residential consumption 200 litres per person per day = 1 *Unit of Demand*

Average household occupancy = 2.8 persons

Average business water consumption = 15,000 litres per hectare of business land per day (Consumption figures may be amended subject to further sampling)

1 Household Unit uses 200 litres X 2.8 = 560 litres per day = 1 *Unit of Demand*

1,000m² business land area uses 15,000 litres / 10 = 1,500 litres per day

Unit of Demand Factor = 1,500/560 = 2.67 per 1,000m² land area

Assume gross business area is 60% of land area i.e. 1,000m² site has 600m² gross business area and uses 1,500 litres per day

Unit of Demand factor = 1,500/560/600 = 0.00446 per m² of gross business area

Unit of Demand factor is 4.46/1,000m² of gross business area for water and wastewater OR 0.00446 per m² of gross business area

D.3 Stormwater Assumptions

Average residential site = 600m²

Runoff co-efficient for greenfields = 0.40ⁱ = C₁

Runoff co-efficient for residential areas = 0.55ⁱⁱ = C₂

Runoff co-efficient for business use = 0.65ⁱⁱⁱ = C₃

Unit of Demand Factor for business land

$$= \frac{C_3 - C_1}{C_2 - C_1} \times 1,000\text{m}^2$$

$$\frac{0.65 - 0.40}{0.55 - 0.40} \times 1,000\text{m}^2$$

$$= 2.78 \text{ per } 1,000\text{m}^2 \text{ site OR } 0.00278 \text{ per m}^2 \text{ of } \textit{impervious area}.$$

$$\frac{0.65 - 0.40}{0.55 - 0.40} \times 600\text{mm}^2$$

$$= 2.78 \text{ per } 1,000\text{m}^2 \text{ site OR } 0.00278 \text{ per m}^2 \text{ of } \textit{impervious area}.$$

Surface Water, Building Industry Authority, December 2000, Table 1, Run-off Co-efficients

ⁱ Heavy clay soil types – pasture and grass cover.

ⁱⁱ Residential areas in which *impervious area* is 35% to 50%.

ⁱⁱⁱ Industrial, commercial, shopping areas and town house developments.

Appendix 5 – Schedule of Assets

The following tables sets out the schedule of assets with associated proportion % recovered through Development Contributions.

Council considers the Mangawhai Wastewater Scheme a single programme of works with different components, some of which have different proportions of funding from development contributions versus other sources. (reference Sec 201A of the LGA as the basis of undertaking this grouping of assets).

Activity	Rating area code.	Project name	Year Completed	Project Source	Growth %	Project Cost
COMMUNITY	Community	Mangawhai Library	2027	LTP 2021–2031	50%	\$5,295,010
COMMUNITY	Community	Premier parks	2031	LTP 2021–2031	38%	\$1,164,961
COMMUNITY					Community Total	\$6,459,971
ROADING	District Roding	10058 Estuary Drive	2016	surplus capacity 2016-2018	50%	\$242,207
ROADING	District Roding	10069 Estuary Drive	2016	surplus capacity 2016-2018	50%	\$19,835
ROADING	District Roding	10071 Estuary Road- Seal Extension	2016	surplus capacity 2016-2018	50%	\$333,442
ROADING	District Roding	10085 Jack Boyd Drive	2016	surplus capacity 2016-2018	50%	\$23,794
ROADING	District Roding	10130 Moir Point Road - Seal widening	2016	surplus capacity 2016-2018	50%	\$154,577
ROADING	District Roding	10235 Settlement Road	2018	surplus capacity 2016-2018	50%	\$164,156
ROADING	District Roding	10237 Settlement Road - Seal Extension	2018	surplus capacity 2016-2018	50%	\$8,295
ROADING	District Roding	10548 Settlement Road Seal Extension 2017/18	2018	surplus capacity 2016-2018	50%	\$757,563
ROADING	District Roding	11063 KDC client request projects 25%G	2019	surplus capacity 2019-2021	25%	\$34,987
ROADING	District Roding	11116 Drainage Improvements (Kaipara network)	2019	surplus capacity 2019-2021	6%	\$21,432
ROADING	District Roding	11129 Kelly Street RPO-388 - new footpaths SP1	2019	surplus capacity 2019-2021	31%	\$96,060
ROADING	District Roding	211 Renewals Unsealed Road Metaling	2012	surplus capacity 2002-2014	6%	\$325,984
ROADING	District Roding	211 Renewals Unsealed Road Metaling	2013	surplus capacity 2002-2014	6%	\$419,468
ROADING	District Roding	211 Renewals Unsealed Road Metaling	2014	surplus capacity 2002-2014	6%	\$1,767,000
ROADING	District Roding	212 Renewals Reseals (Chip Seals & Thin AC Surfacing)	2012	surplus capacity 2002-2014	6%	\$981,202
ROADING	District Roding	212 Renewals Reseals (Chip Seals & Thin AC Surfacing)	2013	surplus capacity 2002-2014	6%	\$700,494
ROADING	District Roding	212 Renewals Reseals (Chip Seals & Thin AC Surfacing)	2014	surplus capacity 2002-2014	6%	\$1,062,000
ROADING	District Roding	213 Renewals Drainage Renewals- (Major Drainage Control)	2012	surplus capacity 2002-2014	6%	\$354,551
ROADING	District Roding	213 Renewals Drainage Renewals- (Major Drainage Control)	2013	surplus capacity 2002-2014	6%	\$245,917
ROADING	District Roding	213 Renewals Drainage Renewals- (Major Drainage Control)	2014	surplus capacity 2002-2014	6%	\$723,000
ROADING	District Roding	214 Renewals Sealed Road Pavement Rehabilitation	2012	surplus capacity 2002-2014	6%	\$1,150,221
ROADING	District Roding	214 Renewals Sealed Road Pavement Rehabilitation	2013	surplus capacity 2002-2014	6%	\$1,246,333
ROADING	District Roding	214 Renewals Sealed Road Pavement Rehabilitation	2014	surplus capacity 2002-2014	6%	\$7,494,400
ROADING	District Roding	215 Renewals Structures Strengthening	2012	surplus capacity 2002-2014	6%	\$174,534

Activity	Rating area code.	Project name	Year Completed	Project Source	Growth %	Project Cost	
ROADING	District Roding	215 Renewals Structures Strengthening	2013	surplus capacity 2002-2014	6%	\$101,575	
ROADING	District Roding	215 Renewals Structures Strengthening	2014	surplus capacity 2002-2014	6%	\$400,000	
ROADING	District Roding	222 Renewals Signs and markings renewals	2012	surplus capacity 2002-2014	6%	\$19,533	
ROADING	District Roding	222 Renewals Signs and markings renewals	2013	surplus capacity 2002-2014	6%	\$58,075	
ROADING	District Roding	222 Renewals Signs and markings renewals	2014	surplus capacity 2002-2014	6%	\$257,000	
ROADING	District Roding	231 Renewals Associated Improvements	2012	surplus capacity 2002-2014	6%	\$97,035	
ROADING	District Roding	231 Renewals Associated Improvements	2013	surplus capacity 2002-2014	6%	\$489,888	
ROADING	District Roding	231 Renewals Associated Improvements	2014	surplus capacity 2002-2014	6%	\$1,102,000	
ROADING	District Roding	241 Renewals Emergency Works (Preventative maintenance)	2012	surplus capacity 2002-2014	6%	\$8,118	
ROADING	District Roding	241 Renewals Emergency Works (Preventative maintenance)	2013	surplus capacity 2002-2014	6%	\$162,749	
ROADING	District Roding	241 Renewals Emergency Works (Preventative maintenance)	2014	surplus capacity 2002-2014	6%	\$570,000	
ROADING	District Roding	322 Improvements Bridge Replacements	2012	surplus capacity 2002-2014	6%	\$39,947	
ROADING	District Roding	322 Improvements Bridge Replacements	2013	surplus capacity 2002-2014	6%	\$423,000	
ROADING	District Roding	341 Improvements Minor Improvements & Safety Projects	2012	surplus capacity 2002-2014	6%	\$322,046	
ROADING	District Roding	341 Improvements Minor Improvements & Safety Projects	2013	surplus capacity 2002-2014	6%	\$725,566	
ROADING	District Roding	341 Improvements Minor Improvements & Safety Projects	2014	surplus capacity 2002-2014	6%	\$1,792,000	
ROADING	District Roding	4324 Improvements Road reconstruction -Otamatea Ward DC	2012	surplus capacity 2002-2014	6%	\$893,178	
ROADING	District Roding	4324 Improvements Road reconstruction -Otamatea Ward DC	2013	surplus capacity 2002-2014	6%	\$1,560	
ROADING	District Roding	4324 Improvements Road reconstruction -Otamatea Ward DC	2014	surplus capacity 2002-2014	6%	\$994,000	
ROADING	District Roding	13004 New Footpath 20/21	2021	surplus capacity 2019-2021	38%	\$59,500	
ROADING	District Roding	13006 Paths; Walkways and Cycleways 20/21	2021	surplus capacity 2019-2021	38%	\$949,700	
ROADING	District Roding Total						\$27,967,922
ROADING	Roding East	11122 Insley Street Shared Path	2019	surplus capacity 2019-2021	38%	\$14,131	
ROADING	Roding East	11125 Insley/Moir Intersection (Intersection 1)	2019	surplus capacity 2019-2021	38%	\$25,072	
ROADING	Roding East	11125 Insley/Moir Intersection (Intersection 1)	2020	surplus capacity 2019-2021	38%	\$103,317	
ROADING	Roding East	11125 Insley/Moir Intersection (Intersection 1)	2021	surplus capacity 2019-2021	38%	\$436,683	

Activity	Rating area code.	Project name	Year Completed	Project Source	Growth %	Project Cost
ROADING	Roading East	11144 Moir Street Shared Path	2019	surplus capacity 2019-2021	38%	\$30,257
ROADING	Roading East	11144 Moir Street Shared Path	2020	surplus capacity 2019-2021	38%	\$602,293
ROADING	Roading East	11146 Moir/Molesworth Intersection (Intersection 2)	2019	surplus capacity 2019-2021	38%	\$24,997
ROADING	Roading East	11146 Moir/Molesworth Intersection (Intersection 2)	2020	surplus capacity 2019-2021	38%	\$72,416
ROADING	Roading East	11146 Moir/Molesworth Intersection (Intersection 2)	2021	surplus capacity 2019-2021	38%	\$467,584
ROADING	Roading East	12000 Wood Street - Mainstreet redevelopment	2020	surplus capacity 2019-2021	38%	\$7,868
ROADING	Roading East	12034 MCP Paths; Walkways and Cycleways 19/20	2020	surplus capacity 2019-2021	38%	\$11,574
ROADING	Roading East	Cove Road Connection to Mangawhai Central	2028	LTP 2021–2031	88%	\$12,326,846
ROADING	Roading East	Kaiwaka Eastern Link Road Growth	2028	LTP 2021–2031	50%	\$340,613
ROADING	Roading East	Kaiwaka Oneriri Road Intersection Upgrade	2028	LTP 2021–2031	38%	\$275,042
ROADING	Roading East	Mangawhai – Improved access to Alamar Crescent boat ramp	2031	LTP 2021–2031	88%	\$2,865,260
ROADING	Roading East	Mangawhai Shared Path	2030	LTP 2021–2031	38%	\$25,025,752
ROADING	Roading East	Wood Street Urban Improvements	2026	LTP 2024 –2027	38%	\$6,000,000
ROADING	Roading East Total					\$48,629,705
STORMWATER	Baylys Beach stormwater	11082 Chases Gorge Investigation	2019	surplus capacity 2019-2021	38%	\$20,000
STORMWATER	Baylys Beach stormwater	11082 Chases Gorge Investigation	2020	surplus capacity 2019-2021	38%	\$3,450
STORMWATER	Baylys Beach stormwater	12037 Chases Gorge	2020	surplus capacity 2019-2021	38%	\$41,000
STORMWATER	Baylys Beach stormwater	12037 Chases Gorge	2021	surplus capacity 2019-2021	38%	\$256,000
STORMWATER	Baylys Beach stormwater	5.2.3.1.1 Cap Dev (Los Enh) Piped Network Baylys Beach Upgrade Reticulation	2014	surplus capacity 2002-2014	6%	\$44,000
STORMWATER	Baylys Beach stormwater	Baylys Beach SW - Cynthia Place Stormwater upgrades	2027	LTP 2021–2031	25%	\$256,681
STORMWATER	Baylys Beach stormwater	Chases Gorge	2022	Surplus Capacity 2024	25%	\$250,000
STORMWATER	Baylys Beach stormwater Total					\$871,131
STORMWATER	Dargaville stormwater	11098 Dargaville SW	2020	surplus capacity 2019-2021	38%	\$89,704
STORMWATER	Dargaville stormwater	3.1.2 Ren Piped Network Dargaville	2012	surplus capacity 2002-2014	6%	\$19,220
STORMWATER	Dargaville stormwater	3.1.2 Ren Piped Network Dargaville	2013	surplus capacity 2002-2014	6%	\$21,425
STORMWATER	Dargaville stormwater	3.1.2 Ren Piped Network Dargaville	2014	surplus capacity 2002-2014	6%	\$211,000
STORMWATER	Dargaville stormwater	Dargaville SW Growth	2031	LTP - 2021–2031	63%	\$631,374
STORMWATER	Dargaville stormwater Total					\$972,723
STORMWATER	Kaiwaka stormwater	Kaiwaka SW growth Capital Works	2030	LTP 2021–2031	63%	\$1,352,773
STORMWATER	Kaiwaka stormwater Total					\$1,352,773

Activity	Rating area code.	Project name	Year Completed	Project Source	Growth %	Project Cost
STORMWATER	Mangawhai stormwater	11093 Mangawhai SW	2020	surplus capacity 2019-2021	19%	\$64,243
STORMWATER	Mangawhai stormwater	5.1.4.1 Cap Dev (Los Enh) Compliance Mangawhai Stormwater Discharge Consent Renewal	2012	surplus capacity 2002-2014	31%	\$58,000
STORMWATER	Mangawhai stormwater	5.2.1.1.4.1.5 Cap Dev (Los Enh) Network Improvements Asset Man Dev Mangawhai Stormwater Management Plan	2012	surplus capacity 2002-2014	31%	\$169,000
STORMWATER	Mangawhai stormwater	5.2.3.4.2 Cap Dev (Los Enh) Piped Network Mangawhai Upgr ade Reticulation	2014	surplus capacity 2002-2014	6%	\$169,000
STORMWATER	Mangawhai stormwater	Mangawhai Stormwater Discharge Consent Renewal	2003	surplus capacity 2002-2014	31%	\$58,000
STORMWATER	Mangawhai stormwater	Mangawhai SW	2022	Surplus Capacity 2024	63%	\$300,000
STORMWATER	Mangawhai stormwater	Mangawhai SW - 130-138 Mangawhai Heads Road redirection of flow and culvert upgrade	2023	Surplus Capacity 2024	38%	\$258,200
STORMWATER	Mangawhai stormwater	Mangawhai SW - Jack Boyd Drive SW resilience	2027	LTP 2021–2031	38%	\$2,433,250
STORMWATER	Mangawhai stormwater	Mangawhai SW Growth	2031	LTP 2021–2031	63%	\$385,542
STORMWATER	Mangawhai stormwater	Mangawhai SW Lincoln and Cheviot streets new stormwater system	2028	Surplus Capacity 2024	38%	\$1,496,411
STORMWATER	Mangawhai stormwater	Mangawhai SW Taranui Place culvert capacity upgrade	2022	Surplus Capacity 2024	25%	\$49,000
STORMWATER	Mangawhai stormwater	Mangawhai SW Taranui Place increase upstream capacity and install wetland at 10 Taranui Place	2024	Surplus Capacity 2024	63%	\$85,050
STORMWATER	Mangawhai stormwater	Mangawhai Town Plan Wood Street and surrounds stormwater upgrade	2026	LTP 2021–2031	19%	\$3,000,000
STORMWATER	Mangawhai stormwater	13022 Mangawhai SW	2021	surplus capacity 2019-2021	31%	\$276,757
STORMWATER	Mangawhai stormwater Total					\$8,802,453
STORMWATER	Maungatūroto stormwater	Maungatūroto Papanoa SW growth Capital Works	2029	LTP - 2024 - 2034	63%	\$2,557,431
STORMWATER	Maungatūroto stormwater Total					\$2,557,431
WASTEWATER TREATMENT	Dargaville wastewater	Dargaville growth design	2022	Surplus Capacity 2024	100%	\$100,000
WASTEWATER TREATMENT	Dargaville wastewater	Dargaville wastewater growth - 1800m Wastewater line from Bowen Street to Awakino area to PS1	2028	LTP 2021–2031	100%	\$989,445
WASTEWATER TREATMENT	Dargaville wastewater	Dargaville wastewater treatment plant upgrade	2028	LTP 2021–2031	63%	\$2,456,064
WASTEWATER TREATMENT	Dargaville wastewater	Station Road reticulation	2022	Surplus Capacity 2024	63%	\$200,000
WASTEWATER TREATMENT	Dargaville wastewater Total					\$3,745,509

Activity	Rating area code.	Project name	Year Completed	Project Source	Growth %	Project Cost
WASTEWATER TREATMENT	Kaiwaka wastewater	Kaiwaka wastewater growth	2023	Surplus Capacity 2024	100%	\$104,100
WASTEWATER TREATMENT	Kaiwaka wastewater	Kaiwaka New Assets - Council Funded Additional Capacity for Growth - Council Contribution	2012	surplus capacity 2002-2014	44%	\$7,733
WASTEWATER TREATMENT	Kaiwaka wastewater	Kaiwaka Renewals All Asset Groups	2012	surplus capacity 2002-2014	6%	\$2,063
WASTEWATER TREATMENT	Kaiwaka wastewater	Kaiwaka Renewals All Asset Groups	2013	surplus capacity 2002-2014	6%	\$2,825
WASTEWATER TREATMENT	Kaiwaka wastewater	Kaiwaka Renewals All Asset Groups	2014	surplus capacity 2002-2014	6%	\$12,000
WASTEWATER TREATMENT	Kaiwaka wastewater	Kaiwaka Renewals AMP Improvements	2012	surplus capacity 2002-2014	6%	\$3,193
WASTEWATER TREATMENT	Kaiwaka wastewater	Kaiwaka Renewals AMP Improvements	2013	surplus capacity 2002-2014	6%	\$278
WASTEWATER TREATMENT	Kaiwaka wastewater Total					\$132,192
WASTEWATER TREATMENT	Maungatūroto wastewater	Connect Maungatūroto Rail Village to Maungatūroto	2028	LTP 2021–2031	63%	\$736,819
WASTEWATER TREATMENT	Maungatūroto wastewater	Maungatūroto wastewater growth – Bickerstaffe Road to Judd Road	2028	LTP 2021–2031	63%	\$442,092
WASTEWATER TREATMENT	Maungatūroto wastewater	Maungatūroto wastewater growth - connection to south and south valley, Bickerstaffe Road 670m growth and renewal	2022	Surplus Capacity 2024	100%	\$75,000
WASTEWATER TREATMENT	Maungatūroto wastewater Total					\$1,253,911
WATER SUPPLY	Dargaville/Baylys water supply	Dargaville & Baylys New Assets - Council Funded Additional Capacity for Growth - Council Contribution	2012	surplus capacity 2002-2014	44%	\$2,079
WATER SUPPLY	Dargaville/Baylys water supply	Dargaville & Baylys New Assets - Council Funded Additional Capacity for Growth - Council Contribution	2013	surplus capacity 2002-2014	44%	\$4,515
WATER SUPPLY	Dargaville/Baylys water supply	Dargaville Watermain Upgrade - Hokianga Road to outer Dargaville Plateau 1.4km	2030	LTP - 2021 - 2031	100%	\$827,163
WATER SUPPLY	Dargaville/Baylys water supply	Dargaville Watermain Upgrade to Awakino Plant 2km	2022	Surplus Capacity 2024	63%	\$80,000
WATER SUPPLY	Dargaville/Baylys water supply	Dargaville Water Treatment Upgrades - Investigation, Design and Construction	2023	Surplus Capacity 2024	63%	\$83,280
WATER SUPPLY	Dargaville/Baylys water supply Total					\$997,037
WATER SUPPLY	Mangawhai water supply	Mangawhai New Assets - Council Funded Additional Capacity for Growth - Council Contribution	2012	Surplus capacity 2002–2014	44%	\$1,094
WATER SUPPLY	Mangawhai water supply Total					\$1,094
WATER SUPPLY	Maungatūroto water supply	Maungatūroto Bickerstaffe Road to Judd Road Watermain - 1.2km	2027	LTP 2021–2031	100%	\$321,911

Activity	Rating area code.	Project name	Year Completed	Project Source	Growth %	Project Cost
WATER SUPPLY	Maungatūroto water supply	Maungatūroto South, South Valley, Bickerstaffe Road 670m Watermain Connection Renewal and Growth	2022	Surplus Capacity 2024	88%	\$75,000
WATER SUPPLY		Maungatūroto water supply Total				\$396,911
WASTEWATER TREATMENT	Mangawhai wastewater	Reticulation – Pipes	2012	Surplus Capacity 2012-2031	49%	\$18,390,283
WASTEWATER TREATMENT	Mangawhai wastewater	Reticulation – Pipes	2016	Surplus Capacity 2012-2031	100%	\$176,372
WASTEWATER TREATMENT	Mangawhai wastewater	Reticulation – Pipes	2019	Surplus Capacity 2012-2031	100%	\$84,387
WASTEWATER TREATMENT	Mangawhai wastewater	Reticulation – Pipes	2021	Surplus Capacity 2012-2031	100%	\$1,650,000
WASTEWATER TREATMENT	Mangawhai wastewater	Reticulation – Pipes	2022	Surplus Capacity 2012-2031	76%	\$1,150,000
WASTEWATER TREATMENT	Mangawhai wastewater	Reticulation – Pipes	2031	Surplus Capacity 2012-2031	100%	\$11,611,923
WASTEWATER TREATMENT	Mangawhai wastewater	Reticulation – Pumps	2012	Surplus Capacity 2012-2031	38%	\$2,264,453
WASTEWATER TREATMENT	Mangawhai wastewater	Reticulation – Pumps	2016	Surplus Capacity 2012-2031	75%	\$8,400
WASTEWATER TREATMENT	Mangawhai wastewater	Reticulation – Pumps	2018	Surplus Capacity 2012-2031	68%	\$512,868
WASTEWATER TREATMENT	Mangawhai wastewater	Treatment Plant – Civil Works & Buildings	2012	Surplus Capacity 2012-2031	50%	\$4,224,364
WASTEWATER TREATMENT	Mangawhai wastewater	Treatment Plant – Civil Works & Buildings	2021	Surplus Capacity 2012-2031	63%	\$660,000
WASTEWATER TREATMENT	Mangawhai wastewater	Treatment Plant – Civil Works & Buildings	2023	Surplus Capacity 2012-2031	63%	\$2,491,000
WASTEWATER TREATMENT	Mangawhai wastewater	Treatment Plant – Civil Works & Buildings	2031	Surplus Capacity 2012-2031	63%	\$469,719
WASTEWATER TREATMENT	Mangawhai wastewater	Treatment Plant – Electrical Works	2012	Surplus Capacity 2012-2031	50%	\$1,610,465
WASTEWATER TREATMENT	Mangawhai wastewater	Treatment Plant – Plant, Pumps & Equipment	2012	Surplus Capacity 2012-2031	49%	\$8,298,214
WASTEWATER TREATMENT	Mangawhai wastewater	Treatment Plant – Plant, Pumps & Equipment	2013	Surplus Capacity 2012-2031	31%	\$31,983
WASTEWATER TREATMENT	Mangawhai wastewater	Treatment Plant – Plant, Pumps & Equipment	2014	Surplus Capacity 2012-2031	19%	\$423,000
WASTEWATER TREATMENT	Mangawhai wastewater	Treatment Plant – Plant, Pumps & Equipment	2019	Surplus Capacity 2012-2031	63%	\$1,328,048
WASTEWATER TREATMENT	Mangawhai wastewater	Treatment Plant – Plant, Pumps & Equipment	2028	Surplus Capacity 2012-2031	88%	\$11,013,541
WASTEWATER TREATMENT	Mangawhai wastewater	Land – Farm Purchase	2012	Surplus Capacity 2012-2031	50%	\$7,222,178
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2003	Surplus Capacity 2012-2031	38%	\$173,927
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2004	Surplus Capacity 2012-2031	38%	\$225,499
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2005	Surplus Capacity 2012-2031	38%	\$81,500
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2006	Surplus Capacity 2012-2031	38%	\$241,273
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2007	Surplus Capacity 2012-2031	38%	\$427,831
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2008	Surplus Capacity 2012-2031	12%	\$1,154,862
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2009	Surplus Capacity 2012-2031	38%	\$473,365

Activity	Rating area code.	Project name	Year Completed	Project Source	Growth %	Project Cost
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2012	Surplus Capacity 2012-2031	41%	\$12,056,104
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2016	Surplus Capacity 2012-2031	100%	\$16,797
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2018	Surplus Capacity 2012-2031	75%	\$165,158
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2019	Surplus Capacity 2012-2031	100%	\$28,050
WASTEWATER TREATMENT	Mangawhai wastewater	Specialist Subconsultants & Fees – Fees	2021	Surplus Capacity 2012-2031	46%	\$121,000
WASTEWATER TREATMENT	Mangawhai wastewater Total					\$88,786,564
Grand Total						\$192,927,327

Kaipara District Council August 2024

Financial Contributions Policy



Financial Contributions Policy (2024)

The Local Government Act 2002 requires Council to have a policy outlining how it intends to fund additional or new infrastructure which is required by growth.

Financial contributions under the Resource Management Act 1991, mainly consider the marginal impact of developments based primarily on environment effects assessments. Development contributions are Council's primary source of funding growth. However, from time to time financial contributions may be sought instead.

Development contributions under the Local Government Act 2002 consider the wider impacts of multiple developments on the infrastructure of the district (cumulative effect). Development contributions under the Local Government Act 2002 are in addition to and separate from financial contributions. The development contributions and financial contributions cannot be taken for the same purpose (refer to s.200 of the Local Government Act 2002). Council's policy on development contributions will be included in the Long-Term Plan (LTP).

Financial Contributions

The Council's ability to require financial contributions is under the Resource Management Act 1991 and its amendments, and the District Plan

Council's Policy on Financial Contributions is set out in its District Plan which was prepared under the Resource Management Act 1991.

Summary of Financial Contributions Chapter 22 of the District Plan sets out the financial contribution provisions. Section 22.1.1 states that Council has developed a policy on development and financial contributions in Council's LTP which gives effect to the Local Government Act 2002. Development contributions under the Local Government Act 2002 are in addition to and separate from financial contributions. Council considers that financial contributions will generally only be imposed in areas of the district where the Development Contributions Policy does not apply or where the Development Contributions Policy does not address the type of adverse effects generated by the development or activity.

Financial contributions will not be required to mitigate effects of subdivision and development on those arterial and collector roads that are already covered by Council's Development Contributions Policy.

Financial contributions can be required for:

- a) The protection and/or enhancement of significant heritage or natural features
- b) The protection or enhancement of riparian areas
- c) The establishment and/or upgrading the transport network (including roads)
- d) The establishment and/or upgrading of reserves and public open space areas
- e) The installation and/or upgrading of any network utility including sewerage, stormwater disposal and water supply

For clarity, financial contributions mean a contribution of money or land, or a contribution of money and land, which will be determined at the discretion of council.

District Plan

Plan chapter	Reference	Purpose
22	22.10.2	Significant heritage or Ecological features
	22.10.3	Renewable Energy Activities
	22.10.4	Enhancements of Riparian Protection (Land use activities)
	22.10.5	Transport Networks (including roads)
	22.10.6	Reserves
	22.10.7	Network utilities

These contributions are budgeted to be spent on reserve development and occasional acquisitions.



Rates Postponement and Remission Policy

Kaipara District Council 2024

Rates Postponement and Remission Policy

Overview and Background

Section 102(3) of the Local Government Act 2002 provides that a Council may adopt a rates remission policy and/or a rates postponement policy. The two policies have been combined into a single Rates Postponement and Remission Policy.

The Council will promote the retention of Māori land in the hands of its owners and this policy considers the matters set out in schedule 11 of the Local Government Act and how it supports the principles set out in the Preamble to Te Ture Whenua Maori Act 1993.

The objective of this scheme is to:

- provide financial assistance and support to ratepayers
- address rating anomalies
- address matters related to wastewater charges
- cover other objectives.

The Council must consult on a draft policy or amendment in a manner that gives effect to section 82 of the Local Government Act 2002 to adopt and amend this Policy.

The Council's Rates Postponement and Remission Policy is set out in four parts, each containing a number of schemes.

Part One - Financial Assistance and Support

Rates Postponement for Financial Hardship

Rates Remission for Financial Hardship

Rates Remission of Penalties Only.

Part Two - Addressing Anomalies

Rates Remission of Multiple Uniform Annual General Charges and other Uniform Charges on Rating Units

Rates Remission for Community, Sporting and Other Organisations

Rates Postponement or Remission for Miscellaneous Purposes.

Part Three - Addressing Matters Related to Wastewater Charges

Rates Remission for School Sewerage Charges

Part Four - Other Schemes

Water Supply Rates Remission for Excessive Water Rates due to a Fault.

Full details of each rates remission and postponement scheme

Part One - Financial Assistance and Support Schemes

Rates Postponement for Financial Hardship

Objective

The objective of this scheme is to assist ratepayers experiencing financial hardship which affects their ability to pay rates.

Criteria

The ratepayer must meet the following criteria to be considered for rates postponement for hardship:

- 1 The ratepayer must be the current owner of the rating unit and owned the property for at least five years.
- 2 The rating unit must be used solely by the ratepayer as his/her residence.
- 3 No person entered on the Council's rating information database as the "ratepayer" must own any other rating units or investment properties (whether in the District, in New Zealand or overseas) or have significant interests or ownership of a businesses or shares.
- 4 The current financial situation of the ratepayer must be such that he/she is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, proper provision for maintenance of his/her home and chattels at an adequate standard, as well as making provision for normal day-to-day living expenses.
- 5 The ratepayer (or authorised agent) must make an application to Council on the prescribed form (copies can be obtained from the Council Offices, at either Dargaville or Mangawhai, or on Council's website www.kaipara.govt.nz).

Conditions

The Council will consider, on a case-by-case basis, all applications received that meet the above criteria.

- 1 For the rates to be postponed, written confirmation of the ratepayer's financial situation must be provided from the ratepayer's budget advisor. Additionally, Council reserves the full right to have the question of hardship addressed by any outside agency with relevant expertise e.g. budget advisors or the like.
- 2 For the rates to be postponed, the Council will require a statutory declaration:
 - a) that the ratepayer does not own any other property or have significant interest in a business or shares; and
 - b) containing the value of the ratepayer's property insurance and the value of encumbrances against the property, including mortgages and loans.
- 3 For the rates to be postponed, the Council will require the ratepayer to first make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments.
- 4 The Council will add a postponement fee each year to the postponed rates. The fee will cover the period from when the rates were originally due to the date that they are paid. This fee will not exceed the Council's administrative and financial costs of the postponement.
- 5 The postponement will apply from the beginning of the rating year in which the application is made,

although the Council may consider backdating to before the rating year in which the application is made depending on the circumstances.

- 6 Any postponed rates will be postponed until:
 - a) the death of the ratepayer(s); or
 - b) the ratepayer/s cease/s to be the owner or occupier of the Rating Unit; or
 - c) the ratepayer/s cease/s to use the property solely as his/her residence; or
 - d) the postponed rates are 80% of the available equity in the property; or
 - e) a date specified by Council.
- 7 All or part of the postponed rates may be paid at any time. The applicant may also elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed pursuant to this scheme.
- 8 Postponed rates will be registered as a statutory land charge on the rating unit title. This means that the Council will have first call on the proceeds of any revenue from the sale or lease of the rating unit.

Delegation of decision-making

Decisions under this policy will be delegated to officers in accordance with Council's delegations register .

Rates Remission for Financial Hardship

Objective

The objective of this Policy is to assist ratepayers experiencing extreme financial hardship which affects their ability to pay rates.

Criteria

The ratepayer must meet the following criteria to be considered for a rates remission for financial hardship:

- a) The ratepayer must be the current owner of the rating unit and owned the property for at least five years.
- b) The rating unit must be used solely by the ratepayer as his/her residence.
- c) No person entered on the Council's rating information database as the "ratepayer" must own any other rating units or investment properties (whether in the District, in New Zealand or overseas) or have significant interests or ownership of a businesses or shares.
- d) The current financial situation of the ratepayer must be such that s/he is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, proper provision for maintenance of his/her home and chattels at an adequate standard, as well as making provision for normal day-to-day living expenses.
- e) The ratepayer (or authorised agent) must make an application to Council on the prescribed form (copies can be obtained from the Council Offices, at either Dargaville or Mangawhai, or on Council's website www.kaipara.govt.nz).

Conditions

The Council will consider, on a case by case basis, all applications that meet the above criteria.

- a) For the rates to be remitted, the ratepayer's financial situation must be such that the ratepayer is eligible for, and has applied for, the Government rates rebate scheme. Additionally, Council reserves the full right to have the question of hardship addressed by any outside agency with relevant expertise e.g. budget advisors or the like.
- b) For the rates to be remitted, the Council will require a statutory declaration that the ratepayer does not own any other property or have significant interest in a business or shares.
- c) The remission will apply from the beginning of the rating year in which the application is made, although the Council may consider backdating to before the rating year in which the application is made depending on the circumstances.

Delegation of decision-making

Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

Rates Remission of Penalties Only

Objective

The objective of this scheme is to enable the Council to act fairly and reasonably in relation to penalties applied when rates have not been received by the due date.

Criteria

- 1 Where the ratepayer meets the payment conditions agreed with the Council to resolve rates arrears, the Council can remit any part of the penalties already incurred.
- 2 The penalties incurred on the first instalment of each financial year will be remitted if the ratepayer pays the total amount of rates due for the year, excluding the penalty on the first instalment, but including any arrears owing at the beginning of the financial year, by the second instalment due date.
- 3 There are extenuating circumstances.
- 4 The ratepayer has paid after the penalty date, but has not received a rates penalty remission under this scheme within the past two years.

Conditions

- 1 The remission will apply from the beginning of the rating period in which the application is approved and may not necessarily be backdated to prior years.

Treatment of Penalties on Small Overdue Balances

When a small balance is overdue which is uneconomical to collect, the Revenue Manager, the General Manager Corporate Services, or the Chief Executive may write-off the balance in line with other Council procedures. Penalties will not be applied in these circumstances.

Delegation of decision-making

Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

Part Two - Addressing Anomalies

Rates Remission of Uniform Annual General Charges and other Uniform Charges on Rating Units

Objective

To enable Council to act fairly and equitably with respect to the imposition of uniform charges on two or more separate rating units that are contiguous, and used jointly for a single residential or farming use but do not currently meet section 20 of the Local Government (Rating) Act 2002.

Conditions and Criteria

- 1 The Council may remit multiple sets of Uniform Annual General Charges and relevant targeted rates set as a fixed amount per rating unit or Separately Used or Inhabited Part of Rating Unit (SUIP) in the following circumstances:
 - a) Where a ratepayer owns and resides on two separate residential rating units that are contiguous and used jointly as a single residential property.
 - b) Where a farming operation consists of a number of separate Certificates of Title or rating units that are contiguous, the occupier of all rating units is the same and operated jointly as a single farm but is owned by a number of separate owners. In some cases, the rating units may have different property categories.
- 2 Properties that have been subdivided for sale are not eligible for remission of Annual General Charges and relevant targeted rates.
- 3 Targeted rates set as a fixed amount for a service actually provided or made available to each separate part of the rating unit, shall not be eligible for remission.
- 4 Owners wishing to claim a remission under this scheme may be required to make a written application or declaration using the appropriate application form and to supply such evidence as may be requested to verify that a remission should be granted under this scheme.
- 5 Applications must be received prior to the commencement of the rating year (1 July – 30 June). Successful applications received during a rating year will be applicable from the commencement of the following year. No applications will be backdated.

Delegation of decision-making

Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

Rates Remission for Community, Sporting and Other Organisations

Objective

To enable Council to act fairly and equitably with respect to the imposition of rates on land used or occupied by societies or association of persons for organisations that have a strong community focus, but do not currently meet the 100% and 50% non-rateable criteria under Schedule 1 of the Local Government (Rating) Act 2002.

Criteria

- 1 Council may remit all or part of rates to land that is being used or occupied under the following circumstances:
 - a) Land owned or used by a society or association of persons, whether incorporated or not, for the purposes of a public hall, library, museum or other similar institution.
 - b) Land owned or used by a society or association of persons, whether incorporated or not, for games or sports other than galloping races, harness races and greyhound races, and does not meet the 50% non-rateable definition as a club licence under the Sale and Supply of Alcohol Act 2012 is for the time being in force.
 - c) Land owned or used by a society or association or persons, whether incorporated or not, the object or principal object of which is to conduct crèches or to conserve the health or well-being of the community or to tend the sick or injured.
 - d) Land owned or used by a society or associations of persons, whether incorporated or not for sporting, recreation, or community purposes that does not meet the 100% and 50% non-rateable criteria under Schedule 1 of the Local Government (Rating) Act 2002.
- 2 In all cases, land that is used for the private pecuniary profit of any members of the society or association shall not be eligible for a rates remission.

Conditions

- 1 The rates remission for the following uses is:

Land use	Remission
Public halls, libraries, museums	100%
Sports Clubs	50%
Other community groups	50%

- 2 The remission of rates does not extend to rates set for (if applicable) refuse services.
- 3 Applications must be received prior to the commencement of the rating year (1 July – 30 June). Successful applications received during a rating year will be applicable from the commencement of the following year. No applications will be backdated.

Delegation of decision-making

Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

Rates Postponement or Remission for Miscellaneous Purposes

Objective

The objective of this scheme is to enable the Council to postpone or remit rates and/or penalties on rates in circumstances that are not specifically covered by other schemes in the Rates Postponement and Remission Policy, but where the Council considers it appropriate to do so.

Criteria

- 1 The Council may postpone or remit rates and/or penalties on rates on a rating unit where it considers it just and equitable to do so because:
 - a) There are special circumstances in relation to the rating unit, or the incidence of the rates (or a particular rate) assessed for the rating unit, which mean that the unit's rates are disproportionate to those assessed for comparable rating units;
 - b) The circumstances of the rating unit or the ratepayer are comparable to those where a postponement or remission may be granted under the Council's other rates postponement or remission schemes, but are not actually covered by any of those schemes;
 - c) There are exceptional circumstances that the Council believes that it is equitable to postpone or remit the rates and/or penalties on rates.

Conditions

- 1 Where the Council and the ratepayer have agreed to postpone rates and/or penalties on rates:
 - a) Applications must be received in writing by Council from the ratepayer.
 - b) Applicants may elect to postpone a lesser amount than the maximum they would be entitled to under the scheme.
 - c) Postponed rates will be registered as a Statutory Land Charge on the Certificate of Title.
 - d) Council will add a postponement fee to the postponed rates for the period between the due date and the date the rates are paid. This fee is to cover Council's administrative and financial costs and may vary from year to year.
 - e) Any postponement is valid for the year in which the application was made.
 - f) Ratepayers will be encouraged to obtain financial and/or legal advice about the rates postponement from an appropriate independent person.
- 2 The Council has the final discretion to decide whether to grant a rates postponement or rates and/or penalties on rates remission under this scheme.
- 3 Applications must be received prior to the commencement of the rating year (1 July – 30 June). Successful applications received during a rating year will be applicable from the commencement of the following year. No applications will be backdated.

Delegation of decision-making

Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

Part Three - Addressing Matters Related to Wastewater Charges

Rates Remission for School Sewerage Charges

Objective

To maintain the intent in providing relief and assistance to educational establishments that are subject to multiple pan charges for wastewater services as defined in the since repealed Rating Powers (Special Provision for Certain Rates for Educational Establishments) Amendment Act 2001.

Conditions and Criteria

- 1 This part of the scheme will apply only to educational establishments as defined in the repealed Rating Powers (Special Provision for Certain Rates for Educational Establishments) Amendment Act 2001. The scheme does not apply to any schoolhouse, or any part of a school used for residential purposes.
- 2 The calculated number of pans of any educational establishment in any one year subject to the relevant wastewater targeted rate will be the lesser of:
 - a) The **actual** number of toilet pans in the establishment, or
 - b) The **notional** number of toilet pans in the establishment. The notional number is calculated as one pan per 20 pupils/staff. A part thereof a notional pan will attract no charge.
- 3 The charging regime to apply to these educational establishments will be the same as for commercial ratepayers with multiple pans. That is a fixed amount per rating unit of the education establishment will apply for the first two pans, with the third or more pans attracting a charge for each pan at 50% of the corresponding fixed amount.

Delegation of decision-making

Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

Part Four - Other schemes

Water Supply Rates Remission for Excessive Water Rates due to a Fault

Objective

The objective of this scheme is to provide relief to ratepayers who have excessive water rates due to a fault (leak) in the internal reticulation serving their rating unit.

Conditions and Criteria

- 1 Definitions:
 - a) Remission means the partial or total write-off of water rates owed to the Council;
 - b) The boundary between the Council maintained water system and the privately maintained water system is taken as being the water meter.
- 2 Council may remit the whole or part of water rates where the application meets the following criteria:
 - a) A remission will only be considered where immediate action to repair or minimise water loss is taken on notification. Any remission will only apply up to the date the ratepayer became aware of or was notified of the leak.
 - b) A remission will not normally be granted where the leak is the result of poor workmanship or incorrect installation.
 - c) All applicants are requested to submit their application in writing, using an 'Excess Water Charges Remission Application Form'.
 - d) Details of the location and the repairs to the reticulation be submitted for verification (e.g. receipt or supplier's invoice) and information supplied showing due diligence in the repair of the leak.
 - e) Any remission under this scheme is a "one-off" and any further remissions for subsequent leaks on the same reticulation supply line may only be granted if the full reticulation system is replaced. Where there are special circumstances which prevent this any remission will only be given at the discretion of the General Manager Sustainable Growth and Investment.

Delegation of decision-making

Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

Māori Freehold Land Rates Postponement and Remission Policy



1. Legislative requirements

- 1.1 Section 102(2) of the Local Government Act 2002 (LGA) provides that a Council must adopt a policy on the postponement and remission of rates on Māori freehold land (the Policy).

2. Objective

- 2.1 The purpose of this Policy is to ensure the fair and equitable collection of rates from all sectors of the community, while recognising that Māori freehold land has particular conditions and ownership structures, which may make it appropriate to provide relief from rates in circumstances beyond what it already provided by legislation.
- 2.2 In determining this Policy, Council has considered the matters set out in schedule 11 of the LGA and how it supports the principles set out in the Preamble to Te Ture Whenua Maori Act 1993.

3. Policy

- 3.1 Council may remit some or all of the rates on a rating unit of Māori freehold land where it considers it just and equitable to do so because:
- There are special circumstances in relation to the rating unit, or the incidence of rates (or a particular rate) assessed for the rating unit which mean that the rating unit's rates are disproportionate to those assessed for comparable rating units.
 - The circumstances of the rating unit or ratepayer are comparable to those where a remission or non-rateability would be granted under the Local Government (Rating) Act 2002, but the circumstances are such that the land does not qualify.
 - There are exceptional circumstances such that the Council believes it is equitable to remit rates.

4. Criteria

- 4.1 Application for land to be granted remission of rates in accordance with this Policy must be made by the owners or trustees, or any person(s) who has gained a right to occupy through the Māori Land Courts and is the authorised occupier(s).
- 4.2 The land is Māori freehold land as defined in the Local Government (Rating) Act 2002.

5. Applications

- 5.1 Applications for remissions under this Policy must be made in writing, and must include the following information:
- the details of the property for which the application for remission is being made

- b. an explanation of why the applicant considers the circumstances of the application meet the Objective (Clause 2) of this Policy
- c. an explanation of how the matters under Clause 3 of this Policy applies to the circumstances of the application
- d. documentation that proves the land which is the subject of the application is Māori freehold land, as defined above.

6. Relevant legislation

6.1 Legislation relevant to this Policy includes, but is not limited to:

- a. Local Government Act 2002 (LGA)
- b. Local Government (Rating of Whenua Māori) Amendment Act 2021
- c. Te Ture Whenua Māori Act 1993
- d. Local Government (Rating) Act 2002

6.2 This Policy is adopted in accordance with the requirements of sections 102(1) and 108 of the LGA. Under section 108(4A) of the LGA this Policy is required to be reviewed at least once every 6 years using a consultation process that gives effect to the requirements of section 82 of the LGA.



Early Payment of Current Year Rates Policy

Kaipara District Council 2024

Early Payment of Current Year Rates Policy

In accordance with section 55 of the Local Government (Rating) Act 2002, which empowers councils to accept early payment of rates, Council will accept payment in full of all rates assessed in the current year on or before the due date for the first instalment of the year. Early payment of rates will attract neither a discount, nor interest on the sum paid.

Early Payment of Rates for Subsequent Years Policy

1.1 Overview and Background

The objective of this policy scheme is to assist ratepayers who want to make payment of specified rates (Wastewater - Mangawhai Capital Contribution targeted rates A, D, E and F) in anticipation of liability for the specified rates in subsequent financial years. This Policy is made under section 56 of the Local Government (Rating) Act 2002. Its effect is to provide ratepayers with the opportunity to extinguish their liability in relation to the Mangawhai Wastewater Capital Contribution sooner than under the long term rating option, and at a discount to the amount payable over time.

This policy is limited to the rates listed under the conditions and criteria. Council will accept payment of other rates for subsequent financial years not listed in the conditions and criteria below. However, early payment of these rates will attract neither a discount, nor interest on the sum paid.

1.2 Conditions and Criteria

1. Definition: "specified rates" means any one of the following targeted rates:
 - Wastewater – Mangawhai Capital Contribution A
 - Wastewater – Mangawhai Capital Contribution D
 - Wastewater – Mangawhai Capital Contribution E
 - Wastewater – Mangawhai Capital Contribution F
2. As long as a rating unit is subject to one of the specified rates, the ratepayer may, at any time before the due date for the last instalment of rates payable in that financial year, pay an amount calculated in accordance with this Policy to clear the rating unit's liability for the specified rate for all future years.
3. The sum to clear the rating unit's liability will equal the original principal amount (excluding GST) applying to that specified rate, less the principal and interest paid (excluding GST), plus GST.

4. In the financial years 2024/2025, 2025/2026 and 2026/2027 the amount of the payment to clear a rating unit's liability will be:

Schedule of Wastewater – Mangawhai Capital Contribution Targeted Rates	Liability per unit if paid in 2024/2025 financial year (GST incl)	Liability per unit if paid in 2025/2026 financial year (GST incl)	Liability per unit if paid in 2026/2027 financial year (GST incl)
Wastewater – Mangawhai Capital Contribution A	\$6,992.18	\$6,804.94	\$6,604.60
Wastewater – Mangawhai Capital Contribution D	\$4,067.65	\$3,782.03	\$3,476.45
Wastewater – Mangawhai Capital Contribution E	\$4,582.42	\$4,296.42	\$3,990.43
Wastewater – Mangawhai Capital Contribution F	\$5,120.68	\$4,835.35	\$4,530.08

5. Elections must be in writing and addressed to the General Manager Corporate Services or Revenue Services Manager.
6. The Council will credit the payment in accordance with the Policy.
7. The discount offered by electing to make a payment in accordance with this Policy equals the Council's estimate of the cost of interest (plus GST) over the estimated term of the specified rate.

1.3 Delegation of decision-making

Decisions about applying the discount will be made by the Revenue Services Manager, General Manager Corporate Services or Chief Executive.



Significance and Engagement Policy Kaipara District Council

As amended by Council - 25 November 2020

Context

Introduction

For every decision Council makes, whether big or small, we need to consider how important that decision is to our communities and how it might impact them. Sometimes we are already aware of people's views on a matter or are very limited in our choices about a decision, but at other times we need to hear your thoughts first before we decide what to do.

Often when Council is making an important, or significant decision, the way we engage with you is set by legislation and there is a process we must follow, but sometimes we can choose. When deciding how significant a decision is for our communities, we look at a number of factors, including:

- who is affected by, or interested in the decision
- what the costs will be
- what the overall likely impact of the decision will be.

These factors are part of working out the best way to engage with our communities on the issue. Do we need to just tell you it's happening? Do we need to ask you for feedback on a draft proposal? Or do we need to involve you every step of the way?

This Significance and Engagement Policy (SEP) guides Council's assessment of the significance of matters and sets out how and when our communities can expect us to engage, before making a final decision on both significant and not so significant matters.



The SEP outlines how we involve our community in decision-making.



Legislative framework

The key purpose of the SEP is to agree with the community on the approach Council should use when considering which decisions and actions of Council are 'significant'. At the same time, the SEP details how Council will engage with the community on matters identified as significant, before making a final decision.

The SEP is also required to outline how Council will engage with the community on matters that are not significant, as well as providing a list of assets that Council has decided are 'strategic assets' for the purposes of section 97 of the Local Government Act 2002 (LGA).



What is section 97 of the LGA about? If something is a strategic asset (as defined in section 5 of the LGA), then if Council wants to transfer ownership or control of that asset, it must include that as a proposal in its draft Long Term Plan.

The LGA (section 76-81) provides a framework which applies to all decision-making processes, including the consideration of community views. For each decision, Council determines how those requirements apply.

Check out the Local Government Act for more information: www.legislation.govt.nz



Council's decision-making is further framed by other things, such as the requirements of Government policy, technical matters and financial implications. These matters can also influence engagement on an issue (e.g. if there is only one, or very limited viable options, such as a specific change required by new legislation).

Decisions of Council are often made under legislation with specific consultation processes for plans, policies or other matters. Examples of these are District Plans under the Resource Management Act 1991 and Reserve Management Plans under the Reserves Act 1977. For most other matters that have a prescribed consultation process, Council must follow the requirements of the LGA. These are explained in the following section.

Regardless of the level of significance, if the decision is about a matter that has a prescribed process, Council must follow that process. However this does not mean that Council is limited to only engaging in accordance with the legislation, Council can choose to undertake additional engagement activities to support the decision-making process if this is considered appropriate.



Attachment 1 provides an overview of the range of policies, plan and matters for which a prescribed consultation process is in place. For these matters, Council usually develops a specific engagement plan designed to meet the legal requirements, and any other relevant matters.

Local Government Act 2002 consultation requirements

Consultation is one of the ways we engage to find out about community views and preferences before making a decision. We consult on certain decisions because we recognise how important they are to our communities, or because we are required to by statute, or both.

The LGA contains principles which guide consultation as well as some specific requirements. It refers to consultation in two different, but closely related ways: 'consultation' and the 'special consultative procedure' (SCP). As the name implies, the 'special consultative procedure' is a specific kind of consultation.

Section 82 and 82A Local Government Act

Section 82 of the LGA provides some overarching principles for consulting. This includes:

- identify people who will be affected by or have an interest in the decision
- provide them with reasonable access to relevant information in an appropriate format on the purpose and scope of the decision
- encourage people to give their views
- give people a reasonable opportunity to give their views in an appropriate way
- listen to, and consider those views, with an open mind
- after the decision, provide access to the decision and any other relevant material.

Section 82A details some additional obligations if the consultation is a specific requirement under the LGA. Where this section applies Council also develops:

- a description of what we want to do, and why
- an analysis of the practical options (with advantages and disadvantages)
- a draft of the policy or relevant document (or details of the changes to any policy or document).



Attachment 1 shows which matters these sections apply to.

Section 83 - the Special consultative procedure (SCP)

The SCP builds on the principles of section 82 of the LGA as well as detailing additional requirements, including developing a 'statement of proposal' (SOP). An SOP is a document that provides detailed information on what the proposal is about and how people can provide their feedback. Depending on what the consultation is about, for example a long term plan or a bylaw, the exact content requirements are further prescribed in the LGA. In addition to meeting the principles of section 82, Council will:

- make the SOP publicly available
- allow feedback to be provided for a minimum of one month
- ensure people are given an opportunity to present their views to the council through spoken interaction (or using sign language).



For Long Term Plans, Council is required to produce a 'Consultation Document', rather than a Statement of Proposal.

What is 'consultation' and what is 'engagement'?

Often the two terms 'consultation' and 'engagement' are used interchangeably, however this is not accurate. Most councils in New Zealand, including Kaipara District Council, apply the principles developed by the International Association of Public Participation (IAP2) when talking about these matters.

The IAP2 developed the Spectrum of Public Participation ([Attachment 2](#)) to assist with the selection of the appropriate level of participation, or 'engagement' for the issue or problem. The graph below provides a summarised version of the Spectrum.



This means that engagement can range from letting you know about the decision and why it was made, to supporting others to make their own decisions that Council then implements.

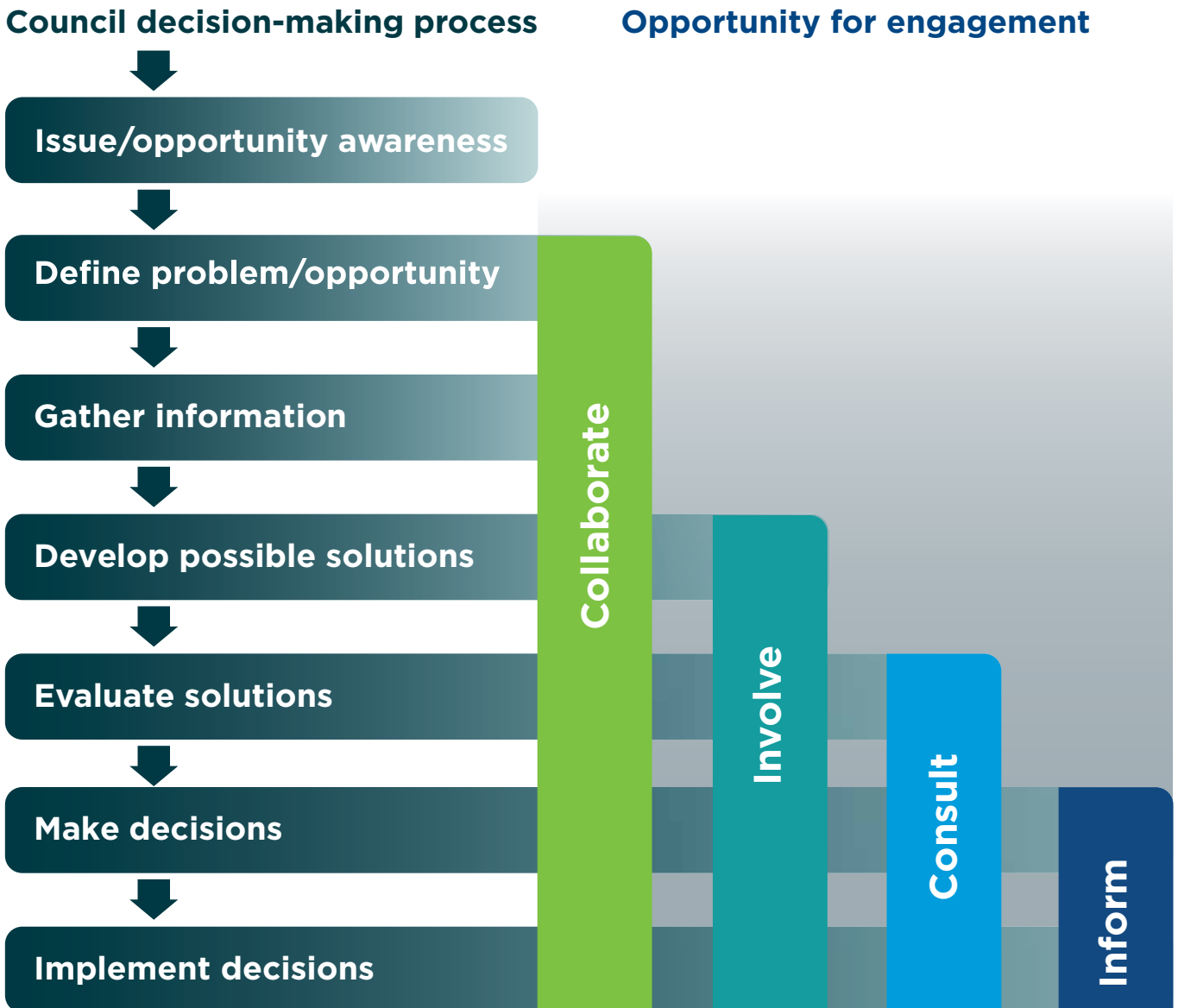
Consultation is just one of the engagement options available, depending on the matter.



Consultation generally is when we develop a proposal, often a draft policy or plan, and then ask you for your views on the draft proposal. We consider your views before deciding on what the final policy or plan should say.



Another way of looking at the different types of engagement is to look at the steps in the decision-making process as an issue, proposal or decision progresses from development to final decision. **Diagram 1** below outlines at the steps and the associated types of opportunities for participation.



Attachment 3 provides an overview of the different types of tools and methods Council can use, depending on which level of engagement is appropriate and the specific issue or proposal.

Empowerment

The highest level of engagement ‘empowerment’ is not included in the graph above. This is because it is generally used in circumstances outside of the decision-making process where Council’s role is assisting others to make a decision. Often this kind of engagement is supported by Council through a framework of grants, advice and support.

Very occasionally and in certain circumstances, councils chose to empower the community to decide through a binding referendum. Councils can also delegate decisions to a group of people, for example a reserve management committee, made up of members of the community with an interest in the reserve.

Māori

Māori have a unique relationship with councils through the Treaty of Waitangi and supporting legislation. This relationship is reflected in the principles and requirements of the LGA to ensure participation by Māori in local authority decision-making processes.

In summary, the LGA requires councils to:

- take into account Māori interests where any significant decisions are to be made affecting 'land or a body of water'
- establish and maintain processes to provide opportunities for Māori to contribute to council decision-making processes
- consider ways to foster the development of Māori capacity to contribute to council decision-making processes
- put in place processes to consult with Māori
- assist Māori to better participate generally in decision-making.

To meet these duties, obligations, and commitments, Council will:

- recognise the enduring presence, aspirations, and cultural obligations of Mana Whenua (local iwi, hapū and Marae) as kaitiaki (stewards) in the Kaipara District
- actively consider the recognition and protection of Māori rights and interests within the Kaipara District, and how we contribute to the needs and aspirations of Māori
- where a significant decision relates to land or a body of water, take into account the relationship of Māori, and their culture and traditions with their ancestral land, water, sites, wāhi tapu, valued flora and fauna, and other taonga
- ensure all decision reports of Council consider impacts on Māori, and if any potential impacts are identified, how these have, or will be, addressed
- establish and maintain processes to provide opportunities for Māori to contribute to our decision-making processes, as provided for in Council's Long Term Plan.

In the Kaipara District, our Mana Whenua relationships are informed by our Mana Enhancing Agreement with Te Iwi o Te Roroa and our Memorandum of Understanding with Te Uri o Hau. Council's engagement processes are guided by these documents.

Mana Whenua by definition are Māori people from a specific location, region or geographical landscape who exercise territorial rights and authority over occupied tribal lands.

Council works with both Te Uri o Hau and Te Iwi o Te Roroa, supported by Te Kūihi as Mana Whenua, in acknowledgement of, and in accordance with, Treaty of Waitangi settlement processes and the associated legislative framework.

While supported and underpinned by this SEP, our commitments to working with Māori are broader than those matters the SEP addresses. Council will, in accordance with the above principles, engage or work with Mana Whenua and/or iwi/hapū on a specific matter, normally in advance of undertaking any engagement activity in accordance with this SEP.

The Policy

Policy Statement

Kaipara District Council aspires to actively and meaningfully engage with its communities as part of its decision-making processes. Genuine engagement will be encouraged in a manner that is consistent with the significance of the issue proposal or decision, is transparent and clearly communicated.

Principles

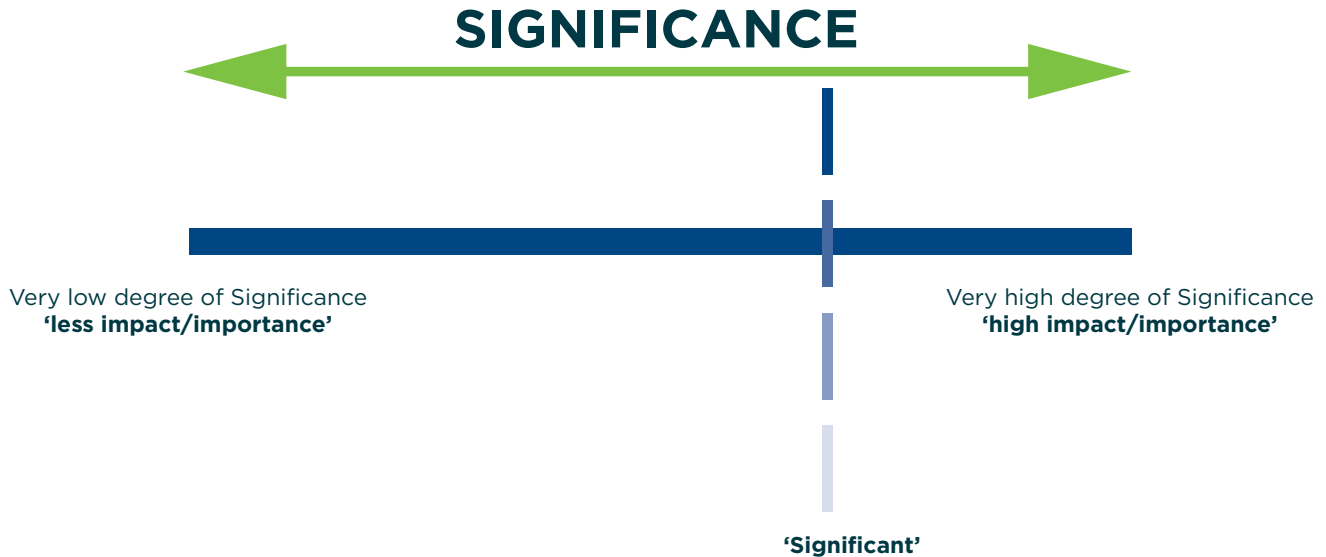
The LGA provides a range of matters we are expected to consider in making decisions and understanding the views and preferences of our community when making those decisions. The following principles guide Council in ensuring these requirements are met.

- engaging with an open mind and a willingness to listen
- providing information that is balanced, sufficient and in plain language
- being clear on the purpose of the engagement and the scope of the decision(s)
- allowing time and make resources available, to ensure participants have fair opportunity to understand the matter and contribute their views
- making the engagement process inclusive and accessible
- valuing contributions made, time given, and local knowledge
- tailoring engagements to be flexible and best meet the needs of those who are being engaged
- ensuring good information sharing of community views and preferences within Council
- coordinating engagement across Council departments to minimise duplication and consultation fatigue
- ensuring people can access and understand the rationale for the final decisions made.



Determining Significance

The terms significance and significant are defined in the LGA (section 5). Significance refers to the degree of importance of the issue. This indicates that it is not a yes/no proposition, but that the consideration of significance can be assessed on a continuum. Under the definition, something is 'significant' if it has a high degree of significance.



Council will consider the following criteria when determining the degree (very low to very high) of significance of an issue, proposal or decision:

- the current and future impact on the community:
 - the number of people affected by, or with an interest in the matter
 - the degree to which they may be impacted by the decision
 - the level of community interest already apparent for the issue, proposal or decision
 - the potential to generate community interest
 - known divided community views on the matter
- whether the matter is subject to specific statutory requirements, including consultation
- Council's ability to deliver on the current Long Term Plan
- the financial consequences, including ongoing and consequential costs (including depreciation) to the community
- The impact on Council's direction
- the consistency of the proposed decision with existing policy and strategy
- unbudgeted capital expenditure of > 10% of total rates in year commenced
- unbudgeted operational expenditure of > 1% of total rates in year commenced.

Engaging on matters with a high degree of significance

The significance of the issue, proposal or decision influences how much time, money and effort the Council will invest in exploring and evaluating options and engaging with the community before making a decision.

For matters determined to have a high degree of significance, Council will, at a minimum, consult with the community in accordance with the requirements of section 82 of the LGA, except for matters with a prescribed statutory consultation process. In those cases, Council will, at a minimum, consult in accordance with the relevant statutory requirements.



See **Attachment 3** for the tools and methods you can expect to see when Council engages on a significant matter.

Consideration of the significance criteria and the specific proposal or decision may indicate that a higher level of engagement than consultation in accordance with section 82, or the relevant legislative prescribed process, is appropriate.

For matters with a high degree of significance, an engagement plan will be prepared that will:

- detail the appropriate form and extent of engagement
- state the purpose of engagement and how any feedback can influence the final decision
- factor in the unique needs of each affected community
- consider the extent that Kaipara District Council is already aware of the views of potentially interested and affected people
- involve elected members throughout the engagement process.

Where a decision has district-wide implications, Council will endeavour to ensure that the locations selected for direct engagement with communities are spread across the district and are readily accessible to local residents and ratepayers.

Sometimes the nature and circumstances of a decision to be made on a matter with a high degree of significance may not provide an opportunity for engagement. This is generally in circumstances where an immediate or quick response is required and it is not reasonably practicable to engage, including if a delay in decision-making could result in:

- risk to people's health and safety
- unreasonable or significant damage to property
- the loss of a substantial opportunity to achieve Council's strategic objectives.

Other situations include circumstances where emergency works are required, or the matter relates to the operation and maintenance of a council asset and responsible management requires the works to take place immediately.

In these instances, the significance assessment will detail the reasons why the decision is required without consulting in accordance with section 82 of the LGA.

Engaging on other matters

If a matter has been determined to have a lower degree of significance, Council must still decide what level of engagement with the community is appropriate. This decision will be informed by:

- what, if any, aspect of the decision can change as a result of engagement due to the legislative, technical and operational aspects of the matter
- the decision-making requirements of the LGA
- the level of Council's existing understanding of the views and preferences of the interested or affected persons
- the need for confidentiality or commercial sensitivity
- whether the matter relates to a policy, strategy or plan that Council has already consulted on
- the characteristics of the interested or affected persons (e.g. geographically, or by interest, age or activity)
- urgent matters, where an immediate or quick response is required
- the length of time the matter relates to (e.g. is it a one-off decision or a ten year strategy).

While the above criteria will assist in determining the level of engagement and who to engage with, these details are also informed by the specific situation. Just because a matter has a higher level of significance compared to another matter, it does not mean that a higher level of engagement is necessarily appropriate and vice versa.

The following theoretical scenarios provide some examples of this.

Scenario 1: Very low significance/high level of targeted engagement

Council's Long Term Plan includes a small budgeted amount for playground upgrades. The decision to proceed with the upgrade to a specific playground is of lower significance. However, what the playground should look and feel like is of great importance to the local community. The best outcome for Council and the community is achieved through collaboration with the community to decide how the playground should be upgraded.

Scenario 2: Low to moderate significance/very low level of engagement

Council's streetlamps are being replaced with more energy efficient LED lights. The money for this has been allocated within existing operational budgets with savings expected to be achieved within three years of installation. Because of the nature of the works, there will be some disruption to traffic flows. The decision is largely operational with a lower level of significance; however the works will impact on a large proportion of the community. Therefore, a lower level of engagement, informing the community about the matters Council considered when making the decision and how the installation will be managed is appropriate.

For matters of lower significance that have a low impact on the general public as well as Council's diverse communities, Council will generally either engage at the 'inform' or 'consult' level.



See [Attachment 3](#) for 'inform' and 'consult' methods and tools.

Where an issue may be of greater interest to stakeholders or may impact on a distinct group of affected or particularly interested people, Council will consider engaging at the involve or collaborate level of engagement, depending on to which extent the matter has limited legal, technical, operational or financial constraints.



See [Attachment 4](#) for a flowchart on how to determine which type or level of engagement is appropriate.

Strategic Assets

This section provides a list of assets or group of assets that Council needs to retain if it is to maintain its capacity to achieve or promote any outcome that it determines to be important to the current or future well-being of the community.

The LGA requires that any decision to transfer the ownership or control of a strategic asset to or from the local authority must be explicitly provided for in a Long Term Plan, after community consultation using the special consultative procedure.

The following list provides the assets, or groups of assets that Council considers meet the above criteria:

- **The transportation networks**
- **Water supply schemes**
- **Wastewater schemes**
- **The open spaces (including reserves and cemeteries) network**
- **Stormwater schemes**
- **The stop bank network**

Council takes a group or whole-of-asset approach to the above assets. This means the group assets as a whole are considered the strategic asset, and not each individual asset within the group. For example:

The transportation network as a whole is the strategic asset, however the smaller parcels of land that make it up individually are not, and the purchase or sale of one or a few small parcels does not impact on Council's ability to maintain its capacity to achieve or promote an associated outcome.

The requirement to provide a transfer of a strategic asset through a Long Term Plan proposal would therefore only be required if the proposal relate to the whole asset.



Attachment 1

Statutory consultations*

Type	What	Act	Type of consultation required**
Bylaw	Health Act Bylaw	Health Act 1956	SCP or S82
Bylaw	Land Transport Act Bylaws	Land Transport Act 1998	SCP or S82
Bylaw	Local Government Act Bylaws	Local Government Act 2002	SCP or S82
Bylaw	Prostitution Reform Act Signage Bylaw	Prostitution Reform Act 2003	SCP or S82
Bylaw	Reserves Act Bylaws	Reserves Act 1977	SCP or S82
Bylaw	Waste Minimisation Act Bylaw	Waste Minimisation Act 2008	SCP or S82
Bylaw	Burial and Cremation Act Bylaw	Burial and Cremation Act 1964	SCP or S82
Bylaw	Dog Management Bylaw	Dog Control Act 1996	SCP or S82
Bylaw	Dog Management Policy	Dog Control Act 1996	SCP
Policy	Easter Trading Policy	Shop Trading Hours Act 1990	SCP
Bylaw	Freedom Camping Bylaw	Freedom Camping Act 2011	SCP
Plan	LTP	Local Government Act 2002	SCP
Plan	Waste Management and Minimisation Plan	Waste Minimisation Act 2008	SCP
Policy	Dangerous and Insanitary Buildings Policy	Building Act 2004	SCP
Policy	Class 4 Gambling Venue Policy	Gambling Act 2003	SCP
Policy	Local Approved Products Policy	Psychoactive Substances Act 2013	SCP
Policy	Board Venue Policy	Racing Act 2003	SCP
Policy	Local Alcohol Policy	Sale and Supply of Alcohol Act 2012	SCP
Finance policy	Policy for early payment of rates in current financial year	Local Government (Rating) Act 2002	SCP
Other	Pedestrian malls	Local Government Act 1974	SCP
Bylaw	Litter Act Bylaw	Litter Act 1979	Other
Bylaw	Sale and Supply of Alcohol Act Fees Bylaw	Sale and Supply of Alcohol Act 2012	Other
Other	Stopping a road	Local Government Act 1974	Other
Other	Temporary road closure	Local Government Act 1974	Other
Other	Declare a private drain to be public	Local Government Act 1974	Other
Other	Erection of transport shelters	Local Government Act 1974	Other
Other	Leasing powers of council with respect to ferries	Local Government Act 1974	Other
Other	Conditions of fixing levels of roads	Local Government Act 1974	Other
Plan	Civil defence emergency management group plans	Civil Defence Emergency Management Act 2002	Other
Plan	Reserve Management Plans	Reserves Act 1977	Other
RMA	District Plan	RMA	Other
RMA	Plan changes	RMA	Other
RMA	Notified Resource Consent application	RMA	Other

*This table is indicative only; it does not provide a definitive list of every statutory consultation requirement of Council and is current as at the adoption date of this Policy.

**In certain circumstances, Council can resolve to make minor amendments to some of the documents listed here without consultation.



Attachment 1

Statutory consultations* (continued)

Type	What	Act	Type of consultation required**
Other	Alter significantly the intended level of service provision for any significant activity including the decision to commence or cease the activity	Local Government Act 2002	SCP (LTP)
Other	Transfer the ownership or control of a strategic asset to or from Council	Local Government Act 2002	SCP (LTP)
Plan	Annual Plan – subject to section 95 LGA	Local Government Act 2002	S82/S82A
Policy	Significance and Engagement Policy	Local Government Act 2002	S82/S82A
Finance policy	Revenue and Financing Policy	Local Government Act 2002	S82/S82A
Finance policy	Development Contributions Policy OR Financial Contributions Policy (or both)	Local Government Act 2002	S82/S82A
Finance policy	Rates Remissions Policy	Local Government Act 2002	S82/S82A
Finance policy	Rates Postponement Policy	Local Government Act 2002	S82/S82A
Finance policy	Policy on the remission and postponement of rates on Maori freehold land	Local Government Act 2002	S82/S82A
Other	Fees and Charges under s150 LGA	Local Government Act 2002	S82/S82A
Other	Transferring responsibilities to another Local Authority	Local Government Act 2002	S82/S82A
Other	Establishing or becoming a shareholder in a Council Controlled Organisation (includes a council controlled trading organisation)	Local Government Act 2002	S82/S82A

**This table is indicative only; it does not provide a definitive list of every statutory consultation requirement of Council and is current as at the adoption date of this Policy.*

***In certain circumstances, Council can resolve to make minor amendments to some of the documents listed here without consultation.*



Attachment 2

IAP2 Spectrum of Public Participation



IAP2 Spectrum of Public Participation

IAP2's Spectrum of Public Participation was designed to assist with the selection of the level of participation that defines the public's role in any public participation process. The Spectrum is used internationally, and it is found in public participation plans around the world.

INCREASING IMPACT ON THE DECISION			
PUBLIC PARTICIPATION GOAL	INFORM	CONSULT	INVOLVE
PROMISE TO THE PUBLIC	To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions. We will keep you informed.	To obtain public feedback on analysis, alternatives and/or decisions. We will keep you informed, listen to and acknowledge concerns and aspirations, and provide feedback on how public input influenced the decision.	To work directly with the public throughout the process to ensure that public concerns and aspirations are consistently understood and considered. We will work with you to ensure that your concerns and aspirations are directly reflected in the alternatives developed and provide feedback on how public input influenced the decision.
	EMPOWER	COLLABORATE	EMPOWER
	To place final decision making in the hands of the public.	To partner with the public in each aspect of the decision including the development of alternatives and the identification of the preferred solution. We will look to you for advice and innovation in formulating solutions and incorporate your advice and recommendations into the decisions to the maximum extent possible.	To place final decision making in the hands of the public. We will implement what you decide.



Attachment 3

Methods and tools of engagement

There are many ways we engage with our communities. Most people who have been involved in engagement processes are familiar with reading about a Council consultation in the newspaper, filling in submission forms, attending public meetings and in some cases attending hearings. This is however not the only option, and depending on what the issue or proposal is, there are other ways to support effective public participation.

Over the time of a decision making process, Council may use a variety of engagement tools. The ones shown in the table below provide some examples. Some tools may be applicable across many levels of engagement. This applies especially to those tools listed in the ‘inform’ column. Often these tools are also used to create awareness of the engagement activities planned for the other levels of engagement.

Inform	Consult	Involve	Collaborate
Public Notices	Written submissions	Stakeholder workshops	Community/Stakeholder working groups
News Story	Hearings	Seminars	Community advisory groups
Advertisements	Public meetings	Exhibitions	Partnership forums
Email advisories	Social media	Open days	Citizens panels
People’s Panel	Attendance at community group/RR meeting	Drop in days/sessions	
Information flyers	Information stands (field days, community markets etc)		
Radio advertising	Surveys		
Social media advisories			
KDC website			
Council agendas and reports			

Tools and methods for empowerment

Where Council has determined to empower the community or a specific geographical or interest group to make the final decision on a matter, generally Council’s role is to support them in their engagement choices as part of the process.

Method selection

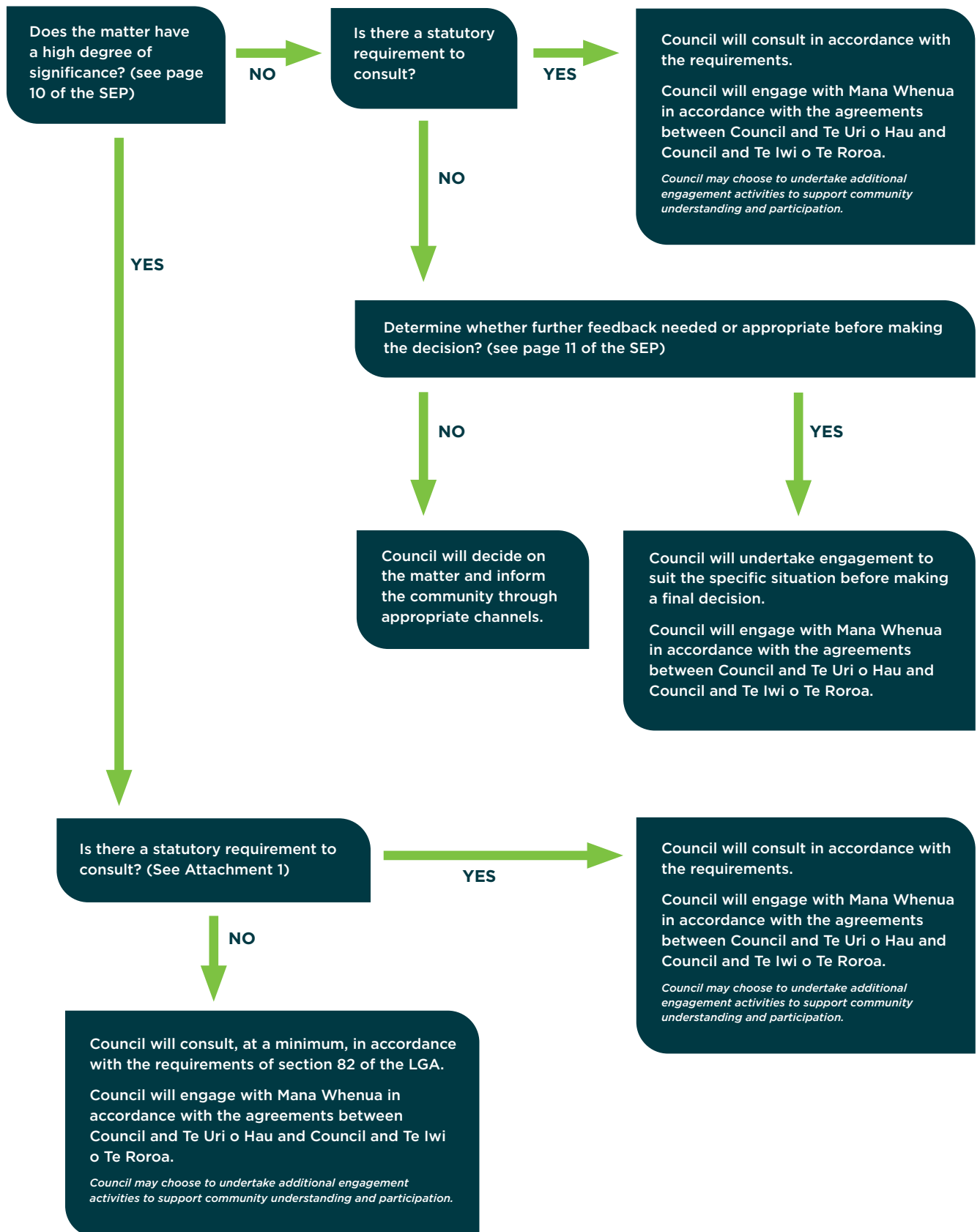
The type of methods chosen will depend on several factors. Consideration will be given to how many people Council needs to reach (is it the residents of one street or the entire District?), what period of time is needed to engage (is it the summer holidays where people are away?), and how complex the matter is (do we need to provide a lot of information first for people to understand the issue before we ask for feedback?).

Council staff use internal checklists, templates and guidelines to assist in developing engagement plans that meet the principles outlined in this SEP.



Attachment 4

Process to determine how to engage





SECTION 7

Ngā Whakapae Huarere Significant Forecasting Assumptions



How to read these tables

Forecasting assumption: The assumption made in preparation of this Long Term Plan 2024–2027 (LTP). May also include the source of the information the assumption is based on.

Risk: The risk/s associated with this assumption if it is incorrect.

Level of uncertainty: The uncertainty around the assumption itself. What are the chances that this assumption is right or wrong? (Not the topic it relates to or the risks.)

Reasons and financial effect of uncertainty: What are the reasons for the uncertainty and what the effect will be on council finances if the assumption proves to be wrong.

Population and demographic			
Population growth			
Assumption	Kaipara District Council uses a set of population projections provided by Infometrics as an indication of future growth. Growth will generally be in accordance with the Infometrics medium scenario projections prepared for Kaipara District Council in February 2023. Kaipara District's population is projected to grow steadily in the medium scenario, reaching 35,700 in 2054. This amounts to an additional 8,500 residents between 2022 and 2054. Kaipara District's strong historical growth, particularly in the past ten years, increased the districts population by 9,400 between 1996 and 2022.		
Risk	Population growth does not occur as projected. The amount of development is a key consideration for Council when planning how it will fund the infrastructure required. If growth falls short of that projected, it may result in problems repaying debts raised to fund new infrastructure.		
Reasons and financial effect of uncertainty	The population projections prepared for Kaipara District Council by Infometrics are based on a number of assumptions around these trends and how they will change. If these trends deviate from the assumptions, it will undermine the accuracy of the projections. Population growth is driven by the balance of births, deaths and net migration. Changing trends in the number of children per family, life expectancy and local job opportunities can therefore drive demographic change. The key drivers of growth in Mangawhai and southeast Kaipara are the Auckland housing market and improvements in transport linkages with Auckland. High house prices in Auckland assist those nearing retirement age to cash up and move to Mangawhai. In addition, they encourage young families to seek affordable housing and lifestyle opportunities outside the city and commute back for work. The provision of additional services in Mangawhai further contributes to its appeal to migrants. The key variable likely to affect population growth in most other area of Kaipara (particularly northwest Kaipara) is the level of local employment. Employment growth attracts workers and their families while economic downturn can force them to seek opportunities elsewhere.		
Level of uncertainty	Low/Medium		
Medium Series Projection			
Population - June	2025	2026	2027
Kaipara Coastal	4,389	4,413	4,436
Maungaru	2,012	2,020	2,029
Dargaville	5,415	5,462	5,504
Ruawai-Matakohe	2,856	2,872	2,887
Otamatea	2,028	2,043	2,056
Maungatūroto	1,515	1,533	1,551
Kaiwaka	2,824	2,864	2,905
Mangawhai Rural	3,345	3,463	3,582
Mangawhai Heads	2,978	3,044	3,108
Mangawhai	1,472	1,515	1,557
Total	28,834	29,230	29,614

Household growth	
Assumption	Kaipara District Council uses a set of household projections provided by Infometrics as an indication of future growth. Growth is assumed to be generally in accordance with the Infometrics medium series projections prepared for Kaipara District Council in February 2023. In the medium scenario, households are projected to grow at 1.6% per annum between 2022 and 2030, 0.9% between 2030 and 2040, and 0.4% between 2040 and 2054. Households are projected to grow to 15,000 in 2054.
Risk	Household growth does not occur as projected.
Reasons and financial effect of uncertainty	As with population growth, trends affecting the comparative affordability of housing in Auckland together with local job opportunities will drive trends in the number of households in Kaipara. The more households in the district, the more Council expenses can be split, thereby reducing the rates burden on each individual household. If growth is less than projected, the rates increase per household may be higher.
Level of uncertainty	Low/Medium

Medium Series Projection

Household - June	2025	2026	2027
Kaipara Coastal	1,826	1,826	1,837
Maungaru	809	812	814
Dargaville	2,179	2,193	2,205
Ruawai-Matakohe	1,177	1,182	1,186
Otamatea	864	870	876
Maungatūroto	594	602	610
Kaiwaka	1,137	1,156	1,175
Mangawhai Rural	1,473	1,533	1,594
Mangawhai Heads	1,316	1,348	1,379
Mangawhai	655	674	694
Total	12,029	12,203	12,369

Absentee to resident ratepayers	
Assumption	The percentage of absentee ratepayers is anticipated to stabilise over the next ten years. Based on postal addresses, approximately 74% (56% in 2020) of ratepayers in the Kaipara district (excluding Mangawhai) reside within the district and 26% (44% in 2020) outside the district. For Mangawhai, 56% (43% in 2020) reside within the district and 44% outside the district. Of those Mangawhai ratepayers that reside outside the district, 85% (20% in 2020) are in Auckland and 15% (37% in 2020) elsewhere. These figures suggest the populations of some Kaipara settlements have a high proportion of holiday homes may experience considerable population influxes during holiday periods. This includes Mangawhai's population (in particular Mangawhai Heads). That said, the proportion of holiday homes in Mangawhai can be seen to be decreasing. This reflects Mangawhai's ongoing transition from a coastal holiday/bach destination to a more permanent residential town.
Risk	The proportion of absentee ratepayers is higher or lower than predicted which impacts on services that Council has not budgeted for.
Reasons and financial effect of uncertainty	Improving road connections to Auckland, the advance of employment opportunities onto Auckland's North Shore and a greater acceptance of working from home are all contributing to more people wanting to live permanently north of the Auckland border/in southeastern parts of Kaipara. A high percentage of absentee residents means services must be able cater to fluctuating seasonal use. Flexibility can be built into contracts to allow higher or more frequent services to be delivered during the holiday periods. It is expected that the differing demands of resident and absentee communities can be managed and funded for the foreseeable future.
Level of uncertainty	Low

Affordability	
Assumption	The average household income in Kaipara was \$92,176 in 2022 (Infometrics, 2023). Recent rapid inflation and interest rate challenges faced by households, coupled with ex-tropical Cyclone Gabrielle inflicted damage and economic losses across the primary sector are assumed to limit the ability of households to absorb major rates increases over the first three years of this plan.
Risk	Reduced ability to pay for Council services.
Reasons and financial effect of uncertainty	Limited ability for Council to raise general and/or targeted rates to pay for increased costs of assets management and capital works projects to maintain expected level of service. Council's ability to catch up on its renewals and remedial work may be impacted. If double digit increases occur then rates may be difficult for ratepayers to budget for payments.
Level of uncertainty	Medium

District Leadership, Finance and Internal Services

Staffing assumptions - staff recruitment and retention

Assumption	Adequate staffing levels are expected to be maintained and there are not expected to be any recruitment issues when replacing staff.
Risk	Kaipara District Council unable to recruit staff with appropriate skills and experience. This may result in delays to project deadlines and impact on the level and quality of service, both of which have reputational risk.
Reasons and financial effect of uncertainty	This council has had recruitment challenges for some time due to skills shortages and geographical location of candidates. This risk can be mitigated by various initiatives that have operating cost implications. Lowered levels of service can mean council does not meet statutory requirements and community expectations. Delayed projects cost time and money.
Level of uncertainty	Medium

Emergency management

Assumption	There will be no natural disasters requiring emergency management work that cannot be funded out of Council limited budgets or primarily central government funding.
Risk	Ability to afford response and recovery to an emergency, extreme weather event or multiple/compounding extreme weather events.
Reasons and financial effect of uncertainty	Emergencies are unpredictable. Significant additional one-off repair costs and rating impacts may be incurred as a result of emergency events. Increased operational costs to match community needs and expectations could be required. This could increase debt if required to be utilised for emergency events. Council is already in a position where it cannot fund response, recovery and adequate risk reduction, and is heavily reliant on central government in these situations.
Level of uncertainty	Low/Medium

Climate resilience and natural hazards

Assumption	Council follows central government advice about anticipated changes and is meeting legal obligations placed on the Council to consider the impacts of climate change. The financials have been prepared to meet the minimum work required to carry out our climate change responsibilities and requirements, which come from resource management, natural hazards and risk management obligations.
Risk	That financial and physical mitigations are not in place to cover climate eventualities. Increased numbers or severity of hazard events may lead to increased costs for Council in both responding to events and recovering from events. Scheduled work programmes impacted by emergency or recovery works. Cost of capital works projects will increase due to rising need for system upgrades, relocation and/or redesign to remediate damage, or to protect, accommodate or relocate from the hazard.
Reasons and financial effect of uncertainty	Natural hazard events and the impacts of a changing climate on natural hazards is difficult to predict. By doing minimal work, if there is an increase in events, this could lead to Council not planning ahead to eliminate or mitigate risks. This has potentially far reaching impacts for Council and the community, including costs of emergencies and recovery, reduced property values, decreased insurability or increased cost to insure, increased compliance and design costs, reduced ability to develop property and restrictions on land use, and increased costs of repair and protection. In the event that central government advice is overstated, councils and the community could spend unnecessarily on climatic adaptation measures.
Level of uncertainty	Medium

Climate resilience and natural hazards (continued)

Assumption	Provision in budgets is adequate for costs arising from natural disasters. Cashflow, lending power and insurance will cover most eventualities. No other funding is set aside for this purpose.
Risk	Emergencies or climate impacts require work that cannot be funded by insurance or normal budgetary provisions.
Reasons and financial effect of uncertainty	Climate is difficult to predict. An event that exceeds expectation could mean cashflow, lending and insurance do not cover all costs.
Level of uncertainty	Medium

Emissions Trading Scheme

Assumption	Council currently holds New Zealand units for pre-1990 forests but does not plan on surrendering or obtaining any units. With the sale of much of the woodlot these units may be available for sale.
Risk	In the event that pre-1990 forests are lost and could not be re-planted or regenerated Council would need to surrender or purchase credits. The cost to purchase carbon credits will increase.
Reasons and financial effect of uncertainty	As Council is not planning on deforesting any of its land, it would have the New Zealand Units available to meet any unforeseen events. As the cost of carbon will increase over time it will cost more for Council to meet future requirements to offset emissions.
Level of uncertainty	Low

Legislative changes

Assumption	Anticipated legislative changes result in minor policy and procedural reviews.
Risk	Legislative changes result in general and specific costs for particular items. Costs of policy and procedure reviews rise well above budget provisions.
Reasons and financial effect of uncertainty	It is unclear what legislation will require. It could be expected that higher operating costs will be incurred because of public demands or legislative requirements.
Level of uncertainty	Low/Medium

Local Water Done Well (previously Affordable Waters, Three Waters)

Assumption	'Three Waters' legislation was repealed in February 2024, returning ownership and control of water supply, stormwater and waste water to councils. These activities are included in this LTP. Legislation for 'Local Water Done Well' is scheduled to be introduced mid-2024. There is minimal detail available on this legislation therefore no planning included.
Risk	Cost of reworking activity planning and council budgets with repeal and again for any new legislation.
Reasons and financial effect of uncertainty	There has been a significant programme of work to transition three waters for the original Entity A, and subsequent repeal legislations. There are additional costs for this.
Level of uncertainty	Low
Assumption	That three waters activities (water supply, stormwater, and wastewater) remain in Council ownership for the duration of this LTP.
Risk	<ul style="list-style-type: none"> Risk of affordability for Council and ratepayers. (Refer to each activity for any further significant assumptions.) That Council cannot meet its maintenance standards as costs increase.
Reasons and financial effect of uncertainty	<ul style="list-style-type: none"> Significant risk to Council finances to fund renewals and repairs to the extent required. The three waters activity programmes have had to be reduced and could still be unaffordable for our Council. There will be increased breakdowns if preventative maintenance and needed renewals are not completed.
Level of uncertainty	Low

Future for Local Government (FFLG)

Assumption	The Final Report on the Review into the Future for Local Government was established by the Minister of Local Government in 2021 at the request of the local government sector. The Final Report builds on the Draft Report and associated local government and community submissions to set out final recommendations which are to be worked through with members of Local Government New Zealand by mid-2024. That the business and structure of local government in Kaipara will not alter within the lifetime of the LTP. We recognise the future is highly uncertain in this space and we could have reasonably assumed that the local government sector will undergo significant change over the next ten years. We are keeping a close watch on how regulation develops to ensure we are prepared for whatever happens.
Risk	Local government amalgamation processes have been undertaken in other regions. Within ten years there may be significant changes to the boundaries of local government in our region.
Reasons and financial effect of uncertainty	There is no clear direction from central government on this. The effect may be high, depending on the level of change. There could be significant restructuring, reorganisation or establishment costs incurred. There would be associated financial and rating changes as a consequence. It is expected any reorganisation process would take place over a period of time. This would allow the Council to fully prepare. The Council will proactively monitor and engage in discussions of this nature.
Level of uncertainty	Medium/High

Regulatory functions	
Building Control	
Assumption	Council will continue to meet the requirements of being accredited, as assessed by International Accreditation New Zealand in order to maintain its accreditation with Ministry of Business, Innovation and Employment (MBIE) as a building consent authority (BCA).
Risk	Loss of accreditation so Council could no longer grant building consents.
Reasons and financial effect of uncertainty	Council has a quality assurance system that ensures the BCA continues to meet its obligations under the Building Act and other regulations. There has been investment in additional management resource to support this process. Council has consistently achieved compliance to date.
Level of uncertainty	Low
Asset management	
Asset Management Plan information	
Assumption	Asset Management Plan information: Council has developed Asset Management Plans (AMPs) for several of its activities. Council continues to improve its asset planning information - particularly in regard to asset condition and performance.
Risk	Asset conditions differ from the current information
Reasons and financial effect of uncertainty	Any need to increase maintenance budgets and/or renewals expenditure above planned levels would lead to increased costs (and therefore rating requirement) for Council. The extent of this risk cannot be quantified. By conducting rigorous asset condition assessments and a continuous improvement program around asset data, condition and criticality the unknown and unquantifiable risks can be managed and reduced.
Level of uncertainty	High
Contracts	
Assumption	There will continue to be difficulties in some work areas in the availability of tenderers for Council contracts when they are tendered.
Risk	Contractors become very scarce and difficult to secure, limiting the range for selection and driving costs upward.
Reasons and financial effect of uncertainty	Planned expenditure to meet growth and renewals cannot be carried out. Procurement methodologies need to be flexible enough to allow for this and use more local contractors.
Level of uncertainty	High
Significant land use changes	
Assumption	There will not be any major changes to land uses in the district that have consequential impacts on Council infrastructure needs.
Risk	Unforeseen land use, of a type that has potential significant effects, occurs.
Reasons and financial effect of uncertainty	Council will need to assess the situation but this matter is not entirely within Council's hands. A third party may lodge an application for a plan change or non-complying consent at any time. This can lead to higher unforeseen costs in certain areas. Higher costs to Council to enable land use transitions. Litigation costs regarding land use transitions.
Level of uncertainty	Low
Asset condition and prioritisation	
Assumption	Council is focused on updating its asset condition and performance information to support prioritisation of works into the future.
Risk	Information is not accurate or up to date to enable accurate prioritisation for projects.
Reasons and financial effect of uncertainty	Completing asset planning information related to the condition of assets is ongoing and budgeted for, and best estimates are used in the absence of accurate information.
Level of uncertainty	High

Asset condition and prioritisation (continued)

Assumption	That design standards used in the past for assets already in place, and those now built under current engineering standards, are adequate to cover current day events, and therefore do not alter scheduled times of 'useful life' (reduce) and additional repair, maintenance, and renewal of significant infrastructure assets.
Risk	That the standards were and are too low compared to reality necessitating additional repair, renewal or complete new builds in different places. That the standards were too high, causing additional cost in the beginning, albeit it is a mitigation standard which can assist with assurances and insurances, reducing costs in these areas. Risk of reducing the useful life of assets, and additional maintenance and renewal costs at more frequent intervals across asset life. Increased costs and resourcing impacts.
Reasons and financial effect of uncertainty	Council uses the current engineering standards to scope, build and maintain infrastructure assets which may be over or under engineered for unpredictable occurrences. Asset Management Plans are prepared for each asset based on a 'normal' life, guarantees, maintenance, parts replacement and renewals. Any impacts from environmental impacts exceeding past and current levels in the engineering standards eg: sea level rise, coastal and river flooding, extreme weather and erosion/land slips may not be factored in and could cause the need to 'review' assets, amend asset management plans and likely increase costs and resourcing requirements. Council does not currently apply climate scenarios testing and risk-based approaches into its asset maintenance and renewal planning assumptions which could impact assets built under previous standards.
Level of uncertainty	Medium/High
Assumption	Assets are scoped and built to the resource consent and regulatory standards of the time. eg: drinking water.
Risk	That regulatory standards are too low or high for the situation. That conditions exceed the parameters of the standards. That the regulatory environment is becoming more stringent and as standards rise, the costs to upgrade assets to comply will increase.
Reasons and financial effect of uncertainty	Any impacts from exceeding past and current levels in the regulatory standards may not be factored in and could trigger the need to review assets, amend asset management plans and likely increase costs and resourcing requirements.
Level of uncertainty	Low

Infrastructure capital projects

Contractor supply

Assumption	In some activities contractors are in short supply, impacting delivery of the capital work programme.
Risk	Timing of work can be delayed where contractors cannot be secured. Community expectations not met when projects are postponed.
Reasons and financial effect of uncertainty	Extreme weather events in 2023 have put pressure on the skills base required for infrastructure projects. The infrastructure team has a procurement strategy that is focused on supplier relationships and collaboration with other councils. To support this a supplier panel has been created which will mitigate this risk to some extent. Council is also looking at local procurement.
Level of uncertainty	High

Capital works cost

Assumption	On average, costs of major capital works will not vary significantly from costs estimated at the concept stage.
Risk	Costs rise steeply above estimates.
Reasons and financial effect of uncertainty	Council has a higher level of confidence regarding capital project costs in the short term but less certainty in the longer term due to fluctuations in the economy and district growth trends. A 5% variation in a \$500,000 project would add \$25,000 to the project cost. Given the long useful life associated with many of Council's capital works projects such a variation would not have a significant rating impact. In the long term there is uncertainty around the scale and degree to which infrastructure assets will need to be fortified and/or reallocated and the associated cost for capital works projects and risk the ability to pay for the project.
Level of uncertainty	Medium

Infrastructure activity management	
Roading and Footpaths	
Assumption	Network damage as a result of an emergency eg effects of storm events, coastal hazards and landslips/erosion, will be managed via existing LTP budgets, central government emergency funding, or temporary measures.
Risk	Storms greater than average sized events require a reprioritisation of expenditure in the LTP to accommodate the costs to repair the district's roads. If funding is not available from central government, the capital and operational programmes would require reprioritisation to make funds available. Projects that were scheduled may not go ahead due to reprioritisation. Not all costs may be able to be covered by existing budget constraints.
Reasons and financial effect of uncertainty	Storms and emergencies are unpredictable, council is reliant on NIWA and Ministry for the Environment information. Financial effect of uncertainty is that extra budget has not been allowed for. Delegated capital works projects on roading may create infrastructure lock-in and reduce adaptation opportunities and/or increase costs to relocate roads in the long term.
Level of uncertainty	Medium
Flood Protection and Land Drainage	
Assumption	Weather patterns, rain intensity, and future tidal sea levels are expected to increase in frequency and intensity (NIWA and Ministry for the Environment data).
Risk	Predictions are under or over estimated. Drainage capacity overwhelmed by extreme weather and higher tidal levels. Lack of community's ability to pay for required infrastructure projects if adaptation response defaults to one-off repair costs.
Reasons and financial effect of uncertainty	Storms and emergency events are difficult to predict. Council recognises that a basic investment in climate mitigation measures is necessary, and the community will be consulted on regarding their appetite for a larger investment. Significant additional one-off repair costs and rating impacts may be incurred as a result of extreme weather events. It could be expected that higher operating costs will be incurred because of public demands for higher levels of readiness. Lack of ability to insure/higher costs to insure assets due to increased exposure and risk. Increased costs for large-scale capital works projects to improve capacity of flood protection systems.
Level of uncertainty	Low/Medium
Water Supply	
Assumption	With the repeal of the Three Waters legislation, upgrades to water treatment plants and supply have been deferred to limit the otherwise significant rates increase.
Risk	Development demand exceeds water availability. Water restrictions will continue. We are limited by resource consent limits.
Reasons and financial effect of uncertainty	Reduced water availability may limit development opportunity. Water is charged on a volumetric basis and a change to volume used will be reflected in revenue. A sum of \$31.6m was included in the Entity A, AMP over 3 years. Council has been forced to reduce this to \$7.8m, now that the Three Waters Legislations are being repealed.
Level of uncertainty	High
Stormwater	
Assumption	That development tracks with the growth forecasts and there are no severe or more frequent weather events affecting the integrity of the system.
Risk	That development demand exceeds forecasts and/or slows down significantly. That a severe weather event or more frequent events affects the integrity of a system.
Reasons and financial effect of uncertainty	Storms and emergency events are difficult to predict. A sum of \$28.2m was included in the Entity A, AMP over 3 years. Council has been forced to reduce this to \$8.7m, now that the Three Waters Legislations are being repealed.
Level of uncertainty	Medium
Wastewater	
Assumption	With the repeal of the Three Waters legislation, upgrades to wastewater treatment plants and network integrity have been deferred to limit the otherwise significant rates increase.
Risk	Council may not treat wastewater flows due to increase in growth. Resource consent standards lead to higher treatment standards which lead to higher cost.
Reasons and financial effect of uncertainty	A sum of \$94.5m was included in the Entity A, AMP over 3 years, Council has been forced to reduce this to \$15.5m, now that the Three Waters Legislations are being repealed. Higher treatment standards will lead to higher capital and operating costs. While Council can accommodate small changes, there are no funds available for any significant compliance requirements.
Level of uncertainty	High/Medium

Open Spaces and Facilities

Assumption	Reserve maintenance, the range and standard of facilities provided, safety and accessibility and compatibility will not change significantly. Additional vegetation management is allowed for removal of pest plants or dangerous trees.
Risk	That Council cannot meet its maintenance standards as costs increase.
Reasons and financial effect of uncertainty	If there is increased service level expectation to be met, it will increase costs.
Level of uncertainty	Medium
Assumption	No allowance has been made for potential impacts on recreational spaces and facilities in the event of sea level rise, coastal and river flooding, extreme weather, and erosion/land slips. Esplanade reserve is considered the natural buffer. The erosion or inundation of esplanade reserves will not overly affect the functionality of the recreational space.
Risk	Coastal hazards will impact coastal recreational spaces and facilities, including esplanade reserves and coastal access. Permanent removal of affected land assets after storm surges and cyclones.
Reasons and financial effect of uncertainty	The impact of storm surges and cyclones are difficult to predict. The ratio of available space for recreation will reduce per head of population creating potential need to purchase land for this purpose.
Level of uncertainty	Medium
Assumption	Libraries: Changes in the district's population demographics resulting in greater numbers of retirees and Māori youth, and the fast growing population in Mangawhai. Increase demand for library services: Demand continues to increase for changes in the range and types of services that the district's libraries are expected to provide, including digital services.
Risk	Demand for services rises or falls steeply or there is a change in type and nature of services.
Reasons and financial effect of uncertainty	The technology associated with reading and the role of libraries is changing. There will be additional costs associated with the new technology and services.
Level of uncertainty	Low/Medium

Solid Waste

Assumption	All rubbish will continue to be disposed of outside the district and that the closed landfills will continue to meet resource consent conditions.
Risk	Landfills outside the district can no longer be used. The district's closed landfills no longer meet resource consent standards.
Reasons and financial effect of uncertainty	If Council needed to re-commission one or more closed landfills there would be significant extra cost and contingent liability for their operation.
Level of uncertainty	Low
Assumption	Emissions mitigation and waste reduction requirements remain the same.
Risk	Operation cost of solid waste disposal services significantly increases.
Reasons and financial effect of uncertainty	Increased legislative requirements to reduce greenhouse gas emissions in waste management services may increase operation cost, including strategy development and reporting requirements, legal costs and level of service/implementation changes.
Level of uncertainty	Medium/High

Financial assumptions

Useful lives of significant assets

Assumption	No significant assets will fail before the end of their useful lives as determined in accordance with the depreciation rates set out in the accounting policies of Council.
Risk	Some assets may wear out and fail sooner or later than calculated.
Reasons and financial effect of uncertainty	There is no certainty that asset components will last exactly to their design or assessed lives. However, replacement is budgeted at the expected end of useful life and earlier replacement will result in a loss on disposal of any residual value. Earlier replacement may result in the deferral of other discretionary capital projects in order to remain within self-imposed debt limits as set out. Some assets are likely to last longer than their design lives which would help to balance the effects of any early replacement of assets.
Level of uncertainty	Medium

Revaluation of non-current assets

Assumption	Revaluations are planned to be undertaken as follows: <ul style="list-style-type: none"> • Rooding annually • Community and operational assets remain at cost • Three waters services - every three years For the purposes of this LTP, the values of non-current assets have been increased using factors reflecting average annual movements.
Risk	The actual inflation rate may vary from the average annual movement information applied.
Reasons and financial effect of uncertainty	There is no certainty as to what the actual inflation rates will be over the next ten years. External influences beyond Council control can affect these rates. If the asset class is depreciable the depreciation will differ from that in the forecast.
Level of uncertainty	Medium

Depreciation rates on planned asset acquisitions

Assumption	Depreciation expenses on new assets acquired within the term of this LTP have been determined at the applicable rate defined within the accounting policies.
Risk	That the depreciation rate that is funded may vary from the forecast rate.
Reasons and financial effect of uncertainty	The depreciation expense has to be considered as part of the affordability to ratepayers but may result in an insufficient balance in the funded depreciation reserve to fund replacements. Council is funding depreciation on assets as follows: <ul style="list-style-type: none"> • Water services (water supply, storm water, wastewater) 100% • Other assets 50% in the first year increasing 25% thereafter • Depreciation on roading assets is not funded.
Level of uncertainty	Low

Impairment

Assumption	No allowance for any increasing natural hazards
Risk	Increased frequency and/or severity of flooding, coastal hazards, erosion and extreme heat may increase damage to assets and accelerate depreciation rates.
Reasons and financial effect of uncertainty	As these things cannot be predicted, it would not be possible to estimate an impairment on affected assets.
Level of uncertainty	Low

Inflation

Assumption	Inflation has been calculated on costs each year, the relevant statistics provided primarily by BERL (Business and Economic Research)
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Activity/Item	2024/2025	2025/2026	2026/2027	Source of information
Rooding	3.8%	2.9%	2%	BERL
Three Waters	5%	3.6%	2.5%	BERL
Other Activities	3.5%	2.7%	2%	BERL
Employee Salary Costs	Re-benchmarked	3%	3%	Strategic Pay
Insurance costs	Re-benchmarked	17%	17%	Current market trend

Risk	The actual price of our inputs and outputs will not increase at the rate assumed.
Reasons and financial effect of uncertainty	Low to high, depending on the level of variation. Changes could have a significant impact on our costs. BERL price change projections have been used to prepare the prospective financial statements. These are an industry recognised measure. Council will monitor annual updates and may respond if there are significant changes.
Level of uncertainty	Medium

New Zealand Transport Agency (NZTA) subsidy rate

Assumption	NZTA financial assistance rate (FAR) for Kaipara District Council will remain at 62% for the life of this LTP. This level of subsidy will increase in proportion to increased costs. Emergency works subsidies are expected to decrease from 100% to approximately 82% from 1 July 2024 to compensate from the 2023 storm impact.
Risk	There is a risk that subsidy rates will reduce within the 10 year period.
Reasons and financial effect of uncertainty	Roading activities dominate Council expenditure. Any change in the subsidy rate has a direct impact on Council's budget, level of rating or level of service.
Level of uncertainty	Medium

Interest rates on borrowing

Assumption	Forecast interest rates are the actuals for existing loans and swaps. The interest cost of the new debt or refinanced debt is assumed to be at 6%. Interest rates: 2024/25 6% 2025/26 5% 2026/27 5%								
Risk	Interest rates will increase beyond those budgeted for in the 10 year LTP period								
Reasons and financial effect of uncertainty	<p>Interest costs on borrowing are mitigated by swaps. Current debt falling due in the next three years is \$7m pa. The debt impact if interest rises 1% in the next three years would be \$425k, \$285k, \$185k.</p> <p>These costs would be offset by swaps we hold over the next three years \$241k, \$149k, \$120k.</p> <p>New debt will be impacted by rising interest rates. A 1% variation in interest rates would give the following increases in interest costs:</p> <table border="1"> <thead> <tr> <th>Additional debt</th> <th>1% interest increase</th> </tr> </thead> <tbody> <tr> <td>\$10,000,000</td> <td>100,000</td> </tr> <tr> <td>\$20,000,000</td> <td>200,000</td> </tr> <tr> <td>\$30,000,000</td> <td>300,000</td> </tr> </tbody> </table> <p>A \$600k increase in interest would be a 1.2% increase to rates.</p>	Additional debt	1% interest increase	\$10,000,000	100,000	\$20,000,000	200,000	\$30,000,000	300,000
Additional debt	1% interest increase								
\$10,000,000	100,000								
\$20,000,000	200,000								
\$30,000,000	300,000								
Level of uncertainty	Medium								

Refinancing term loans/external funding

Assumption	External loans are managed on a portfolio basis and refinanced in accordance with the parameters of the LTP, the Treasury Policy and on the advice of Council's Treasury Advisors. Refinancing of external loans is assumed to be readily achieved. Council expects to maintain a significant lead-in time within which it can seek to lock in funding at acceptable margins.
Risk	Refinancing of external loans is difficult.
Reasons and financial effect of uncertainty	The refinancing of Term Loans/External Funding may prove difficult to secure due to conditions within financial markets. This could lead to increased borrowing costs. Council will look to manage this risk by maintaining significant lead-in time before debt is needed.
Level of uncertainty	Low

Internal borrowing	
Assumption	Where activities undertake long term asset purchase or replacement, Council internally fund the expenditure from its cash on hand or debt facilities. Activities are separately charged on a principal and interest basis to recover funds used. Payment terms are made over five years for IT and similar short life expenditure, 10 years for the District Plan and 20 years for infrastructural assets. Debt for water services will be over 30 years unless it relates to pumps or reticulation which will be over 20 years. Operational reserves (cash on hand) are utilised in the first instance to minimise external debt funding. These reserves are effectively on call.
Risk	That the reserves are required in short timeframes and Council's liquidity facilities are insufficient.
Reasons and financial effect of uncertainty	If the subdivision growth is lower than predicted then this will mean development contribution income is less. Where there are the projects forecast to build to support growth, then these may be able to be constructed at a future date. Where the capital expenditure has already been incurred there will be increased finance costs which Council would expect to recover through the development contributions. For the Mangawhai Community Wastewater Scheme 50% of the interest is absorbed by the general ratepayer.
Level of uncertainty	Low
Development Contributions	
Assumption	Council invests in many large infrastructure projects to meet the needs of current population and future growth. Initially debt is used to fund development contributions however Council budgets income to reflect the new properties connecting to the various schemes and new subdivisions contributing to specific projects eg roading or community.
Risk	Properties paying a development contribution occur at a lessor rate than assumed.
Reasons and financial effect of uncertainty	If the subdivision growth is lower than predicted then this will mean development contribution income is less. Where there are the projects forecast to build to support growth, then these may be able to be constructed at a future date. Where the capital expenditure has already been incurred there will be increased finance costs which Council would expect to recover through the development contributions. For the Mangawhai Community Wastewater Scheme 50% of the interest is absorbed by the general ratepayer.
Level of uncertainty	High
Vested assets	
Assumption	Council does expect to receive vested assets for the period of this LTP.
Risk	The value of vested assets is greater than predicted thereby increasing depreciation expense. That contributions in kind do not provide the cash resource required to undertake the growth projects set out in the LTP.
Reasons and financial effect of uncertainty	From time to time developers will seek to vest certain assets in Council in lieu of making payments for Financial or Development Contributions.
Level of uncertainty	Medium
Sources for funds for future replacement of significant assets	
Assumption	It is assumed that funding for the replacement of significant assets will be obtained in accordance with Council's Revenue and Financing Policy.
Risk	The main risk is that budgets for some capital replacements may not have been included and sources may not meet requirements.
Reasons and financial effect of uncertainty	There is little risk that sources of funds for replacement of significant assets will not be achieved. Funding of all asset replacements during the life of the LTP has been disclosed.
Level of uncertainty	Low
Local Government Funding Agency (LGFA)	
Guarantee obligations	
Assumption	Council has become a "guaranteeing local authority" in the LGFA when it joined the Agency. This means it will have guarantee obligations. At the year-end 2023 Council's exposure was \$18.57 billion.
Risk	Council is one of 44 local authorities that guarantee LGFA borrowings. These could be called on if LGFA defaulted on repayments of interest or capital.
Reasons and financial effect of uncertainty	The only borrowers from the LGFA are Local Authorities and there has been no default by a Local Authority in New Zealand. In the event of a default. The LGFA will immediately be able to appoint a receiver and assess a special rate against all ratepayers in the defaulting Local Authority's district. The LGFA has considerable sources of capital and liquidity available to meet any shortfall in timing of payments before any call is made under the guarantee. Operational risk is minimal due to the conservative borrowing and lending policies proposed as part of the LGFA scheme.
Level of uncertainty	Low



SECTION 8

Papakupu | Glossary



Differential Category	Definition
Absentee Ratepayer	Person/s who own property in the District but lives outside of the District for most of the year. The Council refers to these property owners as absentee ratepayers.
Activity	Goods or Services provided by or on behalf of the Council.
Additional Capacity	The proportion of infrastructural capacity provided through the Council's capital works programme that is available to service growth and development.
Annual Plan	Contains the Council's proposed budget and funding impact statement for one financial year. Identifies any variation from the financial statements and funding impact statement.
Annual Report	A report that Council prepares once a year to assess performance against its objectives, activities, performance targets and budgets outlined in the Long Term Plan or Annual Plan.
Applicable Revenue	Applicable revenue is the debt level compared against the total revenue i.e. rates, fees and charges, subsidies but excluding penalties.
Asset	A resource of economic value controlled by Council, such as a park, road, stormwater system, water supply or wastewater plant.
Assumption	A statement that is used as the basis for making particular predictions of outcomes that may or may not occur.
Business and Economic Research Limited (BERL)	An organisation that provides analysis across a wide range of fields to the public and private sectors, including economic forecasting.
Capital Expenditure	Money spent to build or buy a new asset or to improve the standard of an existing asset.
Community	A network of people and organisations linked together by factors such as place (geographical community), common interest or identity (e.g. hapu, voluntary organisation) or administrative community (e.g. the District).
Community Outcomes	The outcomes the Council aims to achieve to promote community well-being in the District now and in the future.
Consumer Price Index (CPI)	An index by Statistics New Zealand which records changes to the prices of consumer items bought by New Zealand households, giving a measure of inflation. The CPI measures price changes for food, housing, personal and health care, recreation and education, transportation, tobacco and alcohol, credit services, household operation and apparel.
Debt	Debt can be displayed in two ways. External debt is money owed to outside parties while debt level requirement is money owed to external parties plus internal borrowings from Council reserves, cash funds etc.

Differential Category	Definition
Depreciation	The charge representing consumption or use of an asset, assessed by spreading the asset's value over its estimated economic life. Depreciation includes amortisation of intangible assets unless otherwise stated.
Development Contributions	A revenue contribution from property developers to cover the cost of servicing growth resulting from development activity. Further glossary terms on Development Contributions can be found within the Policy document located in Part Six of the Long Term Plan.
District Plan	A detailed plan of the way the District's environment will be managed to achieve the purpose and principles of the Resource Management Act 1991.
Dwelling Unit	Any building, part of a building or group of buildings used or intended to be used principally for residential purposes and occupied or intended to be occupied by not more than one household.
Equity	As a financial term, also known as net worth. The total value of assets less total liabilities.
Financial Strategy	A strategy covering the period of the Long Term Plan to assist the Council in its prudent financial management and to provide information on the overall effects of its funding and expenditure proposals.
Fixed Charge	A charge that is applied equally to all contributors i.e. all those who must pay are charged the same base amount.
Funding Impact Statement	A document that includes information that discloses revenue and financing mechanisms and indicates the level or amount of funds to be produced by each mechanism.
General rate	A rate assessed across all rating units in the District based on a land valuation system that is applied to fund services considered to provide benefits District-wide.
Groups of Activities	Goods or services provided by, or on behalf of, a Council including facilities and amenities, the performance of regulatory and other governmental functions.
Intergenerational Equity	A concept of achieving fairness between customers over time by ensuring that current ratepayers and future ratepayers each contribute to the cost of the assets they benefit from.
Internal Borrowing	The temporary use of Council funds for a different purpose from that for which they were received. The funds will be repaid at a later stage to enable them to be used for their original purpose.
Investment Policy	A document that states Council's policies in respect to investments.
Levels of Service	The service parameters or requirements for a particular activity. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental acceptability and cost.

Differential Category	Definition
Liability Management Policy	A document that states Council's policies concerning the management of both borrowing and other liabilities.
Local Authority	A regional, district or city council.
Local Government Act 2002 (LGA)	Refers to the Local Government Act 2002 that defines the powers and responsibilities of local authorities.
Local Government (Rating) Act 2002 (LGRA)	Defines how local authorities can set rates and apply their rating policy.
Local Government Cost Index (LGCI)	A measure of the rate at which the costs to local government of providing services have changed. This provides information about increases in local government costs like the Consumer Price Index provides information about increases in household costs.
Long Term Plan	A Long Term Plan adopted every three years under section 93 of the Local Government Act 2002. It describes Council's activities, why it participates in these activities and how the activities will be funded. It includes information that is regarded as the Annual Plan for the first year to which it relates; and is reported on through the Annual Report.
Mangawhai Community Wastewater Scheme (MCWWS)	The wastewater scheme for Mangawhai. Formerly known as EcoCare.
Drinking-Water Standards New Zealand (NZDWS)	Drinking water standards set by the Ministry of Health.
Operating Expenditure	A category of expenditure that a business incurs as a result of performing its normal operations.
Rates	A charge against the property to help fund services and assets that the Council provides.
Rates Remission	A reduction of rates required by the Council where provided under the Council's Rates Postponement and Remission Policy.
Rates Postponement	A postponement of the requirements to pay rates where provided under the Council's Rates Postponement and Remission Policy.
Rating Unit	One or more parcels or part-parcels of land that are rated as a discrete unit as defined by the Rating Valuations Act 1998.
Revenue and Financing Policy	A comprehensive policy stating how each activity of Council is to be funded – from rates, user charges, subsidies, other income or a combination of these. It also includes details of the various rating mechanisms used by Council.
Segmented Debt Policy	Under this policy Council separated debt associated with large water and wastewater scheme assets, such as the Mangawhai Community Wastewater Scheme, into a separate category that was exempt from its normal 'core' debt borrowing limits.
Significance	The degree of importance attached by Council to an issue, proposal, decision or other matter in terms of its likely impact on the well-being of the District.

Differential Category	Definition
Significant Decision	A Council decision that has a high degree of significant importance in terms of economic, social, environmental, or cultural well-being.
Separately Used or Inhabited Part (SUIP)	Separately Used or Inhabited Part of a rating unit includes any portion inhabited or used by a person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy, lease, license, or other agreement. For the purposes of this policy, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as 'used'.
Special Consultative Procedure	A process required by the Local Government Act 2002. This sets out a series of steps that a local authority must take when consulting on certain types of decisions.
Statutory Requirements	Requirements identified and defined in law.
Targeted Rates	A rate that is charged only to members of particular communities or groups of ratepayers that benefit from the activity being funded by the rate.
Taumata Arowai - Three Waters	Taumata Arowai is the water services regulator for Aotearoa New Zealand.
Uniform Annual General Charge (UAGC)	A fixed charge rate applied to every separately used part of a rating unit or inhabited rating unit in the District.
Units of Demand	Is a unit of measurement by which the relative demand for an activity, generated by different types of development (existing or proposed), can be assessed. A unit of demand may be expressed as a lot unit of demand or an activity unit demand.



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