



ANNUAL PLAN 2023-24





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HE REO MIHI

Ko tātou tēnei i raro i te pou maunga o Te Whare Tapu, ko Manaia ka tārehua, e mihi ana ki te whenua, e tangi ana ki ngā tāngata. Homai he hau, kia turu taku manu, he manu mātai i tētahi herehere mō te katoa puta noa i te rohe kaunihera o Whangārei.

Kia tīmata ake ki Kauri, ki Te Whara, ki Matariki, ki ngā maunga tūtei ki runga o ngā tai e kato ana ki ngā rekereke o Te Tokorima a Taranga, he tū whai ao, he tū whai pō! Ka whakarērea rā kia tauhi ki runga o ngā ngaru hukahuka o te Terenga Parāoa, kia tau atu anō ki te take o Pākauhōkio, korohihī ao, korohihī pō!

Kia turu arorangi taku manu, kia piki whakarunga, kia pakihere ai ki runga o te haupitonga o Tāwhirirangi, kia mātai iho ki runga o Rangiora. He whakahoro tautara ki ngā kapua hōkaia ki runga o Kūkūnui, ki runga anō o Te Hurihanga o Kāwharu.

Tēnā ki muri, hoatu rā kia hoki whakauta ki runga o te māra a Tāne, ko Mareretū! E koko rā, mā roto i ngā pou, ko Waikiekie, ko Huarua o Tangihua ki roto, ko Ngātoka, ko Ruarangi ki waho. Hoatu rā i Whatitiri maunga ki Mangakāhia wai, ki reira kōperea atu rā i Te Tārai o Rāhiri me Tarakiekie, o Mōtatau me Tiwakawaka.

Kia tau iho ai ki runga o Maunga Huruiki, tērā ko Parematā, ko Pukemoremore, ko Monoa, ko Te Ranga, ko Ngaio tonga e whakakurupae ana ki runga o te tai marangai, ka whatiwhati ngā tai mihitanga, ngā tai tangihanga.

Kia hoki mai taku manu, aurara rā ki tai, ki Te Rearea, ki Onekāinga, ki Matanui, ki Te Rehu o Tāne, ki Ohuatahi: aurara rā ki uta, ki Te Aratapu, ki Parikiore, ki Pukenui, ki Parihaka, kia hoki ai ki te pou o Te Whare Tapu, ki Manaia.

Me mihi ngā puke me ngā maunga whakamarumarū, me mihi ngā hapori, mōna, mō koutou, otirā mō tātou katoa ngā ratonga ki roto o te mahere ā tāu nei, he here i ngā tūmanako o ngā taura tangata o Whangārei ki uta, o Whangārei ki tai. Waiho i te toipoto, kei noho i te toiroa!

“Whatungarongaro te tangata, toitū te whenua.”

ACKNOWLEDGEMENTS

Acknowledgements to all within the Mt Manaia division of the Sacred House of the North, Manaia standing enshrouded, the respective permanence of both land and people are recognised. Grant my emissary flight, to observe a connection for all who reside across the Whangārei District.

Commencing across the sentinel mountains of Kauri, Te Whara and Matariki, that tower over the flowing tides in the east that sweep across to the Taranga islands, standing forever watchful! Taking flight onwards, over the foaming tides of the Whangārei harbour to land at the foot of Pākauhōkio, waters forever surging!

Skywards rises my envoy, climbing high, to capture the south-east wind of the skies, from where Rangiora can be surveyed. Mountain peaks traversed, reaching clouds that sour over Ruakākā forest, before ascending the peak of the Brynderwyn Hills.

Turning now to navigate back inland by way of the forestland of Mareretū. Soaring, carving a path onwards through the mountains of Waikiekie and Huarua of the Tangihua range to the west and Ngātoka and Ruarangi to the east. Bounding on from Mt Whatitiri and up the Mangakāhia River, turning eastward through the passageway to Huruiki from Te Tārai o Rāhiri and Kiekie, then Mōtatau and Tīwakawaka.

Landing upon Mt Huruiki to survey further the mountains of Parematā, Pukemoremore, Monoa, Te Ranga and Ngaiotonga that stretch along the upper coastline, where the tides break in song of both tribute and lament.

My envoy turns to the lower coastline, canvassing the areas marked by the hills and mountains of Te Rearea, Onekāinga, Matanui, Te Rehu o Tāne and Ohuatahi; before turning inland to take the path marked by the mountains of Hikurangi, Parikiore, Pukenui, Parihaka to return to Mt Manaia.

We acknowledge the hills and mountains, we acknowledge the fabric of communities, services and aspirations set out in this Annual Plan, woven across the expanse of the Whangārei District. Importance is given to keeping connected, of maintaining relationships and dialogue to continue progressing forward together.

“The respective permanence of both land and people are recognised.”



MAYOR'S MESSAGE

HE KUPU NĀ TE KOROMATUA

TĒNĀ KOUTOU KATOA, BENVENUTO AND WELCOME.

Our newly elected Council had not had their “feet under the tables” long when we turned our heads to this budget and work programme for the final year of our current Long Term Plan.

There have been some challenging forces at play throughout this process. Record levels of inflation in New Zealand meant the landscape was – and will continue to be – tough. Many in our community are affected by the increasing cost of living. Business and government are feeling the pinch too with the cost of delivering goods and services having risen exponentially.

It was against this backdrop that we were hit with a raft of severe weather events, which peaked with Cyclone Gabrielle in February 2023. Northland declared its first State of Emergency in decades, and our District was left with significant damage to our parks, coasts, and in particular, our roads.

It was already looking difficult to set an affordable budget for the year ahead. Cyclone Gabrielle then compounded this, and we became even more conscious of the growing need for resiliency – both for our community and infrastructure, but also from a financial perspective too.

Over April and May we sought input from our community on some of these challenges via our Annual Plan consultation. With COVID-19 restrictions now a thing of the past, we were able to meet face to face in public meetings, as well as through our online channels. The community’s desire for a plan that was balanced and affordable came through clearly.

Taking on board the mood of the community, Councillors voted for a 7.9% rates increase (as opposed to a proposed increase of 10.9%) in an attempt to balance our own rising costs with the same constraints that are being felt in our community. The first 2.5% of this rates increase will be allocated to roading – an area that is experiencing intense contract price escalations and has a large amount of cyclone repair work to fund in conjunction with Central Government.

To help with affordability, Council staff have gone through all budgets to identify cost savings, and we have gone through all our projects with a fine comb tooth too. This has resulted in several capital projects being deferred to future years.

This year's annual budget is one of compromise – we will make every effort to keep rates affordable for the public, while doing our best to cover our increasing costs. These are challenging times, but we are a resourceful and strong community. As an organisation, we will continue to advocate to Central Government for Northland and its needs, particularly around roads and infrastructure.

As we head towards building our next Long Term Plan early next year, we will continue to flex and adapt to our changing world and play to our strengths. I have every confidence that we'll continue growing together as a community, both economically and with purpose of place.

Ngā mihi, thank you, and grazie.

His Worship the Mayor

Vince Cocurullo





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HOW WE BUILT THIS PLAN

I PĒHEA MĀTOU TE HANGA O TĒNEI MAHERE



The Annual Plan 2023-24 is Year 3 of our Long Term Plan 2021-31, and is our financial forecast for the next 12 months. It identifies Council's activities, how they will be funded and where budget has been allocated from July 2023 to June 2024. You can read about Council's activities in pages 22 to 91 and the detailed financial information in pages 97-129.

Our strategic drivers

OUR VISION

An inclusive, resilient and sustainable District

OUR COMMUNITY OUTCOMES



Efficient and resilient core services

- it is easy and safe for everyone to travel around the District
- there are opportunities to walk and cycle
- the District is well prepared for growth and can adapt to change
- services are supplied in ways that benefit the environment.



Positive about the future

- the District has productive land, people and a thriving City Centre
- there is a fair urban/rural balance
- Council has clear, simple documents and rules
- the District embraces new technology and opportunities.



Caring for the environment

- communities work to keep the environment clean and healthy
- access to the coast is protected
- open spaces in parks and streets are places where nature thrives
- the District is positively adapting to climate change.



Proud to be local

- the District is neat, tidy and looks attractive
- public areas feel and are safe
- there is always something to do and see
- there are opportunities for people of all abilities, ages and life stages to be active
- all of our cultures are valued and celebrated.

Everything Council does is guided by our four Community Outcomes – these are based on what our community tells us is most important to them.

THE FOUR WELL-BEINGS

The four well-beings are outlined within the Local Government Act 2002. It sets out that as a council we play a broad role in promoting social, economic, environmental and cultural well-being of our communities. Each well-being is described below.



Social well-being

Involves individuals, their families, whānau, hapū, iwi, and a range of communities being able to set goals and achieve them, such as education, health, the strength of community networks, financial and personal security, equity of opportunity, and rights and freedoms.



Environmental well-being

Considers whether the natural environment can sustainably support the activities that constitute healthy community life, such as air quality, fresh water, uncontaminated land, and control of pollution.



Economic well-being

Looks at whether the economy can generate the employment and wealth necessary to provide many of the requirements that make for social well-being, such as health, financial security, and equity of opportunity.



Cultural well-being

Looks at the shared beliefs, values, customs, behaviours and identities reflected through language, stories, visual and performing arts, ceremonies and heritage that make up our communities.



Partnership with Māori

Whangārei District Council is working towards its vision of enabling Māori participation in decision making. In 2020 the Te Kārearea Strategic Partnership Forum Standing Committee was established after many years of work by hapū and Council. Council also voted to establish a Māori ward for the 2022 and 2025 triennial Local Government elections and our first two Māori ward councillors were elected in October 2022. Partnership with Māori helps us deliver all our collective aspirations for Whangārei – working closely together on decision making, early project planning and programme delivery.





WHERE WE ARE TODAY

ĀNEI MĀTOU I TĒNEI WĀ



It's been a challenging year for our District as we work through rapid inflation and the impacts of Cyclone Gabrielle.

Affordability challenges

TOUGHER ECONOMIC CONDITIONS

In the years since we built our current LTP 2021-31, we've all navigated the economic impacts of the pandemic, seen house prices rise and fall, lived through a number of severe weather events, and experienced the highest level of inflation in decades.

Halfway through 2023, we've felt the impact of rising interest rates, and a spiralling cost of living. Keeping things running is costing all of us more, with households, businesses, community groups and local government all feeling the pinch.

As a council, one of our main funding sources comes from our ratepayers. In tough times, it's difficult to get the balance right between meeting community needs and expectations and being realistic about our community's ability to pay for these services.

With inflation more than double what we had previously budgeted for, the cost of delivering our services has risen sharply. While we run a pretty tight ship, there are many areas where Council has little ability to influence or control costs.

ADDED PRESSURES FROM CYCLONE GABRIELLE

Inflationary pressures have been compounded by the damage caused by Cyclone Gabrielle in early 2023. Northland was left with significant damage to our roads, parks, walkways and other infrastructure.

The cyclone was a powerful reminder of the pressing need to build more resilient communities and infrastructure. The last few years have also shown us that we have limited headroom to cope with unexpected challenges (like rampant inflation), and an over-reliance on government subsidies. We need to make sure we have enough financial resilience to navigate the challenging economic times ahead.

RATES INCREASED TO 7.9%

After consultation with the community, Council increased the general rate by 7.9% for the 2023-24 financial year, with the first 2.5% of the increase allocated to roading. An increase of 7.9% is in line with what was set in the 2021-31 Long Term Plan – a 2% overall rates increase + 5.9% inflation – as measured by the averaged Local Government Cost Index (LGCI).

As highlighted in the consultation process, rapidly rising costs are impacting all Council budgets. With inflation and contract price escalations putting significant pressure on all activities and services, Council may need to catch-up with higher rates rises in future years to balance the books.

OTHER RATE INCREASES

Council also put in place a 5.9% increase for water and the flood protection rates in line with the LGCI (inflation), and 7.9% for wastewater targeted rates (LGCI + 2%). The increases for water and flood protection rates and wastewater targeted rates are in line with what we set as part of our LTP 2021-31.



Feedback sought through public consultation

Feedback was invited from the public on two rating increase options (10.9% and 7.9%) to help Council manage the impacts of inflation and Cyclone Gabrielle.

A full communications and engagement programme was run between 5 April and 5 May 2023. The campaign included public meetings, an online webinar, as well as online, print and social media content.

Also included in the Annual Plan consultation process were our proposed Fees and Charges for 2023-24. We received 762 submissions on the Annual Plan over the month-long consultation period. All submitters were also invited to speak to their submission at a hearing.

More than half of the 584 submissions on rates (305) supported the 7.9% increase, while only 49 submitters supported the other option, 10.9%. Others submitted on separate topics (44 on Fees and Charges, and 173 on cats).



Financial adjustments to our operating budget

The starting point for our budget is Year 3 of the 2021-31 LTP, although a lot has changed in the last two years.

With local government changes, significant weather events, central government funding opportunities, and high inflation we needed to make various adjustments to reflect the environment we now operate in.

Notable operating income and expenditure adjustments are outlined below.

- Although rates increases are in line with the Financial Strategy contained in the LTP (LGCI + 2% + growth) higher inflation than budgeted during the LTP has led to greater increases for our ratepayers.
- Delays in completing our capital works programme during the 2022-23 year has resulted in central government subsidies originally planned to be received in 2022-23 now being pushed out to 2023-24, which has increased our budgeted subsidies and grants revenue.
- Council has been successful in obtaining central government funding that was not budgeted for in the LTP, leading to a further increase to budgeted subsidies and grants revenue. Where this revenue funds operational expenditure we have increased our other expenditure budget too, as these initiatives (and associated costs) were not included in the LTP.
- Cyclone Gabrielle caused damage to Council assets and costs to repair this damage have been included in other expenditure. Associated subsidies have also been included in our revenue.
- Our depreciation budget has been increased to reflect the higher values from the June 2022 asset revaluation and the anticipated June 2023 roading revaluation.

After these changes, we still have a balanced budget (in accordance with the Financial Prudence Regulations) and remain within the financial parameters set in the LTP Financial Strategy 2021-31.



Adjustments we made to our projects budget

The LTP set an ambitious capital expenditure budget and we face an ongoing challenge to deliver our capital works programme, exacerbated by recent weather events.

The LTP projects budget for 2023-24 (Year 3) was set at \$119.9m.

However, this Annual Plan now has an increased programme of \$143.1m. This increase is mainly due to the following factors.

- A significant number of projects not completed during the 2022-23 financial year that will be carried forward and instead delivered in 2023-24 and beyond.
- Additional projects being added for the damage caused by Cyclone Gabrielle.
- Where Council has been approved Government funding for various projects and initiatives, the relevant projects have been included in the Annual Plan budget. These include both capital and operational expenses.
- Certain projects have been deferred to increase the deliverability of the programme and to reduce budget pressures where possible.



Central government funding

We have been successful in securing funding from the Climate Emergency Response Fund, Crown Infrastructure Partners Limited (Three Waters Reform – Better Off Package), Waka Kotahi NZTA (additional funding for Cyclone Gabrielle repairs) and Tourism Infrastructure Funding. This funding helps to stimulate our local economy.

Council continues to seek additional funding where available. If we're successful in securing additional funding, we may need to adjust the timing of projects to incorporate those where other funding is available (i.e. delivering some projects in future years). This would allow us to make the most of any external funding available to our District, while still meeting our commitments to our community.

Recognition of this revenue is contingent on applicable milestones being satisfied under the various funding agreements. Timing of the completion of the relevant projects may differ to the plan, so revenue may also vary from budget.



Everyday revenue versus everyday costs

While our budget shows an operating surplus, this should be interpreted with caution as it masks the way rapidly increasing levels of capital funding through subsidies and Central Government initiatives are distorting our true position.

While Council is achieving a balanced budget as defined under the Financial Prudence Benchmarks, the reality is that once funding for capital items is removed, the funding for everyday operating activities is lower than the cost of providing them. This is illustrated by the reconciliation included on page 27.

It is important to note that one of the major cost drivers that is included in this everyday deficit result is depreciation, which is a non-cash expense. If the everyday deficit is less than depreciation, operating cashflows remain positive. However, depreciation represents wear and tear on assets and is a calculation of the ideal amount that should be spent annually on the asset renewal programme. So, depreciation should be funded through everyday operating revenue.

Council will continue to consider how our everyday costs are funded as part of the development of the next Long Term Plan.



Local government reforms

There are currently three reform processes underway including Affordable Water, Resource Management and Future for Local Government review. These reforms will change the functions and services currently delivered by our Council.

As these reforms progress, Council will gain more clarity about what the future will look like. This will require a complete review of our existing Financial Strategy and the way we operate.



OUR PLAN AT A GLANCE

HE WHAKAATURANGA POTO



Our major projects

ROADS AND OTHER WAYS OF GETTING AROUND



SEALING GRAVEL ROADS

We're continuing on with sealing prioritised gravel roads where we have agreements in place with residents.



PORT ROAD/KIOREROA ROAD TWO-LANE ROUNDABOUT

We're putting in a two-lane roundabout at the intersection of Port Road and Kioreroa Road. This will allow for more traffic-flow and easier turning for vehicles and will be constructed over 2023-24.



IMPROVING OUR CYCLEWAY AND SHARED PATH NETWORK

The final stages of the Raumanga Shared Path are currently being designed and constructed. The final stage of the Kamo Shared Path is planned, which will take the path right through to Kamo Village. We also have plans for new cycleways in Bream Bay (Waipu to Waipu Cove) and connections through the City Centre. We're also planning a new Tikipunga Shared Path to connect Tikipunga, Otangarei, Kensington, and the AH Reed Memorial Park with the central city.



RESILIENCE IMPROVEMENTS TO ROAD ACCESS

Resilience improvements are planned to address slips that have the potential to restrict road access. Locations include Riverside Drive, Pātāua North Road, Paparoa Road, Russell Road (Helena Bay), Opouteke Road, Tutukākā Block Road and Cove Road.



ROAD SAFETY AND TRAFFIC CALMING

We're investing in traffic calming, footpath and crossing improvements in several areas to lower vehicle speeds and make getting around safer for pedestrians. Traffic calming work will be completed at Raurimu Avenue in Onerahi, and Murdoch Crescent in Raumanga. We'll be installing new raised pedestrian crossings at Dave Culham Drive in Riverside and in Waipu Village and Waipu Cove. New footpaths will be completed at High Street in Morningside, The Centre in Waipu, and Russell Road in Kensington. Culvert and pavement reconstruction will also be made to Nova Scotia Road in Waipu.



CITY CENTRE IMPROVEMENTS AND THE BLUE/GREEN NETWORK

We are continuing with investigation and design work to connect the Town Basin and city centre through shared spaces, cycle connectivity, more pedestrian spaces, seating, lighting, native planting and water quality treatment as part of upgrades to John Street and surrounds. Alongside this, investigation, design, access, engagement, and consenting work will continue on connecting the Pocket Park along Waiaerohia River, across Reyburn bridge, and back down the river to Hīhīāua Cultural Centre and the Hātea Loop, while also improving stormwater quality outcomes.

PREPARING FOR GROWTH



UNLOCKING TIKIPUNGA AS A GROWTH NODE

Funding through the Government's Infrastructure Acceleration Fund (IAF) has recently been announced for a package of work that could include a bridge at Gillingham Road, a link road, a roundabout at Springs Flat and cycleway connections. This is part of a significant programme that's required to unlock Tikipunga as a key growth node. The improvements funded through the IAF are the most likely initial steps – however, Council needs to engage with tangata whenua, community and infrastructure providers to understand the bigger picture.



FUTURE AIRPORT PROTECTION

Investigation work will continue into the suitability of a site at Ruatangata.

WASTEWATER



WASTEWATER UPGRADE PROJECTS

To provide additional capacity in our pipe system for new connections and high rainfall events, we are upgrading in the One Tree Point/Ruakākā, Kamo and Whangārei Heads areas. We are also upgrading the technology we use to monitor and remotely control our pump stations to avoid overflows and help keep our harbour clean.



WHANGĀREI WASTEWATER TREATMENT PLANT AUGMENTATION WORKS

To maintain our critical infrastructure and to comply with Resource Consent requirements, we are planning the upgrade of the Whangārei Wastewater Treatment Plant.

COMMUNITY FACILITIES AND SERVICES



ANIMAL SHELTER

Council will complete construction of a new animal shelter facility (dog pound), which will meet all regulatory requirements, provide a secure, safe and friendly environment and meet increasing demand as the population grows.



FUNDING FOR COMMUNITY

We are continuing our investment in community funding. We're also maintaining our Community Led Project budgets in Tikipunga, Maungatapere, Raumaunga, Waipu and Onerahi.



PENSIONER HOUSING

Planning is underway to deliver new pensioner housing following a \$2m allocation in our current LTP.



ŌAKURA WETLAND DEVELOPMENT AND FACILITIES

Design, consenting and construction activities for the Ōakura wetland development, carpark, hardcourt, playground, and field realignment will move forward faster with the addition of \$0.85 million of Government Better Off funding.

COASTAL



NGUNGURU AND TROPICANA SEAWALL REPLACEMENT

We are investing in climate resilience and replacing the Ngunguru seawall, which is designed to be modified in response to rising sea levels. A new seawall is also planned for Waikaraka at the Tropicana beach front.

PARKS, SKATEPARKS AND PLAYGROUNDS



POHE ISLAND DEVELOPMENT

We're adding planting and new toilets around the new destination playground. Bike Northland have also finalised the last elements of the Bike Park hub, including learn to ride and bike skills areas, as well as a revamped bike building, more toilets and bike storage.



HIKURANGI AND PARUA BAY SKATEPARKS AND RAUMANGA PLAYGROUND

We're working through feedback from the community on what they'd like to see in the upcoming refresh of the Hikurangi skatepark, a new skatepark at Parua Bay and have plans confirmed for a new playground at Raumanga Valley Road.



SPORTSFIELDS

We are working with the Ministry of Education to put the finishing touches on a new community sportsfield at Parua Bay School. We are also developing two new fields at Ruakākā and providing further support to the Tikipunga Football Hub.

How we plan to spend each dollar^{*}



33c

on roads, cycleways, footpaths, streetlighting, parking and more



2c

on learning, reading and leisure at our libraries



10c

on treatment and supply of water



12c

on parks, reserves, sportsfields, playgrounds and more



4c

on dealing with rubbish and recycling



1c

on venue management and producing events



4c

on disposal and treatment of wastewater



5c

on our strategic and democratic functions



2c

on drainage systems and flood minimisation



7c

on planning, monitoring and enforcement activities



1c

on sustainable flood protection in Hikurangi Swamp



10c

on keeping Council running



9c

on enhancing and strengthening our communities



Figures are calculated using the activity Funding Impact Statements and are a combination of operational and capital expenditure.

Our finances

WHAT WE SAID IN THE LTP



**\$119.9
million**

Capital works programme
(note this includes some opex)



72%

of capex focused on core
infrastructure



**\$197.7
million**

Operational revenues



**\$178.2
million**

Operational spending



**\$244.6
million**

External net debt



**2%
+LGCI**

General rates rise

WHAT WE PLAN NOW



**\$143.1
million**

Capital works programme*
(note this includes some opex)



68%

of capex focused on core
infrastructure



**\$230.7
million**

Operational revenues



**\$204.8
million**

Operational spending



**\$229.0
million**

External net debt



**2%
+LGCI**

General rates rise

**Our increased capital works programme includes projects that were carried forward from the 2022-23 financial year.*



COUNCIL

ACTIVITIES

NGĀ MAHI O TE KAUNIHERA

Introduction

WHAT DOES THIS SECTION INCLUDE?

The information provided about each of the activities includes:

- purpose and strategic fit across the organisation
- how the activity contributes to our Community Outcomes
- how the activity aligns with social, economic, environmental and cultural well-beings
- Levels of Service (what Council will provide and to what extent)
- performance measures and targets (these will be used to report Council's achievements back to the community each year in the Annual Report – they're how you will be able to tell whether we have done what we said we would do)
- the money we have budgeted for the activity
- the capital projects associated with the activity.



OUR ACTIVITIES

The work that Council does has been grouped into 10 key activities.

Activity	What it covers
 1. Transportation	Integrated transport system, public transport infrastructure, walking and cycling, carparking
 2. Water	Water quality and safety and resilience of supply
 3. Solid Waste	Waste minimisation, collection and disposal
 4. Wastewater	Wastewater network and treatment
 5. Stormwater	Stormwater management and freshwater quality and catchment planning
 6. Flood Protection	Hikurangi Flood Protection Scheme
 7. Community Facilities and Service	
 Parks and Recreation	Sports and active recreation, playgrounds, walking tracks, natural areas, cemeteries and public toilet facilities
 Libraries	Public libraries
 Community Property	Pensioner housing and community halls
 Community Development	Community-led development, grants and community funding, community safety and advisory groups
 Venues and Events	Council-owned venues and events
 Customer Services	Contact centres and visitor information centre
 Civil Defence	Civil defence response

Activity	What it covers	
	8. Planning and Regulatory Services	
	District Planning	District Plan
	Resource Consents	Resource consents and consent monitoring
	Building Control	Building control, Project Information Memorandums and Land Information Memorandums
	Health and Bylaws	Environmental health and bylaw enforcement
	9. Governance and Strategy	
	Democracy and Assurance	Democracy, legal support and assurance and risk
	Strategy	Strategy development, place-based planning, statutory policies and bylaws and corporate planning
	Māori Relationships	Relationships with hapū and iwi
	District Development	Economic development, destination marketing and commercial property
	10. Support Services	
	Finance services, rates and revenue, people and capability, information and communications technology (ICT), communications and business support	

Prospective Summary Funding Impact Statement

\$000		\$000	
Annual Plan 2022-23		Annual Plan 2023-24	LTP Year 3 2023-24
Sources of Operating Funding			
78,124	General rates, uniform annual general charges, rates penalties	85,451	81,367
40,019	Targeted rates	42,998	41,586
8,400	Subsidies and grants for operating purposes	17,093	8,656
17,027	Fees and charges	18,085	17,169
2,283	Interest and dividends from investments	3,330	1,643
9,123	Local authorities fuel tax, fines, infringement fees and other receipts	9,780	9,701
154,976	Total Operating Funding	176,737	160,122
Applications of Operating Funding			
117,987	Payments to staff and suppliers	133,779	116,225
8,992	Finance Costs	10,631	8,440
-	Other operating funding applications	-	-
126,979	Total Applications of Operating Funding	144,410	124,665
27,997	Surplus / (Deficit) of Operating Funding	32,327	35,457
Sources of Capital Funding			
31,541	Subsidies and grants for capital expenditure	38,435	21,889
7,078	Development and financial contributions	7,078	7,078
42,000	Increase / (decrease) in debt	29,000	32,611
-	Gross proceeds from sale of assets	-	-
-	Other dedicated capital funding	-	-
-	Lump sum contributions	-	-
80,619	Total Sources of Capital Funding	74,513	61,578

\$000		\$000	
Annual Plan 2022-23		Annual Plan 2023-24	LTP Year 3 2023-24
Applications of Capital Funding			
Capital expenditure			
23,822	to meet additional demand	10,848	27,762
74,614	to improve levels of service	68,246	44,321
44,332	to replace existing assets	56,618	45,354
(34,152)	Increase / (decrease) in reserves	(28,872)	(20,402)
-	Increase / (decrease) of investments	-	-
108,616	Total Applications of Capital Funding	106,840	97,035
(27,997)	Surplus / (Deficit) of Capital Funding	(32,327)	(35,457)
-	Funding Balance	-	-

Reconciliation between Prospective Statement of Comprehensive Revenue and Expenditure and Prospective Summary Funding Impact Statement

\$'000		\$'000	
Annual Plan 2022-23		Annual Plan 2023-24	LTP Year 3 2023-24
21,542	Surplus / (deficit) after taxation per Prospective Statement of Comprehensive Revenue and Expenditure	25,100	19,485
Items recognised as revenue in the Prospective Statement of Comprehensive Revenue and Expenditure and as capital expenditure funding sources in the Prospective Summary Funding Impact Statement:			
(31,541)	Subsidies and grants for capital expenditure	(38,435)	(21,889)
(7,078)	Development and financial contributions	(7,078)	(7,078)
Non-cash items recognised in the Prospective Statement of Comprehensive Revenue and Expenditure and not included in the Prospective Summary Funding Impact Statement:			
53,479	Depreciation and amortisation	60,437	53,553
(8,405)	Vested asset revenue	(8,403)	(8,614)
Other reconciling items:			
-	Income tax recognised in the Prospective Statement of Comprehensive Revenue and Expenditure and not included in the Prospective Summary Funding Impact Statement	706	-
27,997	Surplus / (Deficit) of Operating Funding per Council Prospective Summary Funding Impact Statement	32,327	35,457



1. Transportation

PURPOSE AND STRATEGIC FIT

The ease of movement of people and goods is of critical importance to our District. The way we move 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 and has been identified by our Council as one of the key strategic drivers for this Long Term Plan.

Strategically, as a core service it is important that our transport network is efficient and provides choice. As our District continues to grow, walking, cycling and public transport infrastructure will become more important.

An integrated, safe, responsive, and sustainable land transport system is a fundamental requirement of every district council under the Local Government Act 2002. 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) in a financially responsible manner.

POTENTIAL NEGATIVE EFFECTS

Transportation activities contribute to various negative environmental effects including water quality, air quality, noise and safety-related issues. However, all activities are undertaken in accordance with environmental standards. We invest in walking and cycling across the District to help reduce some of these impacts.

CONTRIBUTION TO THE FOUR WELL-BEINGS

A well-functioning, safe and integrated transport system makes an important contribution across all four well beings:

Key Transportation functions	Contribution to social, economic, environmental, and cultural well-being
INFRASTRUCTURE FOR PUBLIC TRANSPORT, WALKING AND CYCLING   	Active transport improves health (physical and mental) which supports social wellbeing. Reduction in pollution and Greenhouse Gas emissions contributes to our environmental wellbeing. More travel options for people to get to work, education and services supports both social and economic wellbeing.



Key Transportation functions

Contribution to social, economic, environmental, and cultural well-being

INTEGRATED TRANSPORT SYSTEM



Transportation is aligned with and supports growth and development. Provides access to places of work and education. Access to community assets and places of cultural importance including marae.

FREIGHT NETWORK AND THE MOVEMENT OF GOODS



Ease and efficient movement of goods support economic activity. This also support existing local businesses and helps attract new businesses to our District.

SAFE TRANSPORT OPTIONS



Reduced accidents and death which supports all four well-beings.

A safer transport system will encourage more people to walk and cycle which support social, environmental and economic well being.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution



EFFICIENT AND RESILIENT CORE SERVICES

Provide a transportation network that enables a range of transport options to facilitate easy and safe travel around our District.

Transport networks are managed and planned in a way that ensures it aligns with our District's growth and is supplied in an efficient way.

Medium contribution



CARING FOR THE ENVIRONMENT

Future transport infrastructure will recognise the need to adapt to effects of climate change.

Walking and cycling can help to protect our environment.

High contribution

Medium contribution



POSITIVE ABOUT THE FUTURE

Our transport network is of strategic importance to our future prosperity. Our transport networks are used by residents to and from work, by business to transport goods and by visitors to travel around our District.



PROUD TO BE LOCAL

Maintenance of our local streets helps our District look neat and tidy. The quality design of our streets can make our District safe and more attractive.

LEVELS OF SERVICE

Mandatory performance measures

1.1 Our District's roading network will be maintained in a satisfactory condition and in accordance with national safety and engineering standards.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
1.1.1 The change from the previous financial year in the number of fatalities and serious injury crashes on local road network, expressed as a number.*	≤0	≤0	≤0	≤0
1.1.2 The average quality of a ride on a sealed local road network, measured by smooth travel exposure.	≥85%	≥85%	≥85%	≥85%
1.1.3 The percentage of the sealed local road network that is resurfaced.	≥9%	≥9%	≥8%	≥8%



Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
1.1.4 The maintenance of the roads meet Council's level of service targets as specified in our road maintenance contracts.	≥85%	≥85%	≥85%	≥85%
1.1.5 The percentage of the sealed local road network that is rehabilitated.	≥0.4%	≥0.4%	≥0.5%	≥0.5%
1.1.6 The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds ¹ within the time frame specified in the LTP. ²	≥95%	≥95%	≥95%	≥95%

1.2 We will support alternative transport methods.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
1.2.1 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 document (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	≥ 90% in fair or better condition

¹ A response constitutes either:

- the physical work requested has been inspected and carried out to completion, or
- the physical work has been inspected and put on a programme to be completed at a later specified date, or
- the request has been reviewed, a decision that no further work is required, and the customer informed.

² The time periods used are the response periods required of Council's maintenance contractors specified in their contracts:

- two working days for the contractor to acknowledge the customer request
- 15 working days for the contractor to investigate, action and close off the request.

This is the requirement for the measure in the LTP.



2. Water

PURPOSE AND STRATEGIC FIT

We provide fresh, clean, healthy water to our District. This core service is essential for the wellbeing of our District. Our water supply provides water for households to drink and use and it plays an important role in many industrial, commercial and some agricultural businesses. Water is also provided to fight fires within the spread of our network. The water is delivered via a network of treatment plants, reservoirs, pump stations and pipelines.

Strategically, the focus for the future is on the quality and resilience of this service. We provide water that meets the necessary Ministry of Health standards. We also ensure our water supply is resilient to change through water efficiency programmes and infrastructure upgrades.

Increased periods of drought in the future have a potential impact on Whangārei's water supply at the same time our population and demand for water is likely to continue to grow. Climate change risk assessments will inform adaptive planning and designs in our asset's development and upgrades.








POTENTIAL NEGATIVE EFFECTS

Provision of water can contribute to various negative environmental effects through the abstraction of water from bores and dams. However, all activities are undertaken in accordance with environmental standards. We invest in new technology and methods to assist in reducing some of these environmental impacts.






CONTRIBUTION TO THE FOUR WELL-BEINGS

Water quality and resilient makes an important contribution across all four well beings:

Key Water functions	Contribution to social, economic, environmental, and cultural well-being
WATER QUALITY AND SAFETY   	<p>Safe drinking water is essential for community health across the District.</p> <p>Environmental standards help protect environmental and cultural well-being.</p>
RESILIENCE OF SUPPLY    	<p>A resilient supply helps support community health and wellbeing, particularly in periods of drought. Resilience is also necessary to support economic activity including industry and agriculture.</p> <p>Water efficiency and limiting water takes can support cultural, environmental and economic well-being.</p>

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	
	EFFICIENT AND RESILIENT CORE SERVICES <p>The provision of water is a core service. It supports our communities and our commercial, industrial and agricultural activities.</p> <p>Water is supplied in a planned, managed and efficient way to ensure it aligns with our District's growth.</p>
	CARING FOR THE ENVIRONMENT <p>The management of our water supply can support a clean and healthy environment through initiatives such as water conservation.</p>
	POSITIVE ABOUT THE FUTURE <p>New technology will be used to monitor to the quality of our drinking water.</p> <p>The provision of water to appropriate locations across urban and rural areas of our District enables productivity,</p>



LEVELS OF SERVICE

Mandatory performance measures

2.1 We provide safe, high-quality drinking water to all our customers

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
2.1.1 Whangārei District's four water supply areas have approved Water Safety Plans as determined by a Ministry of Health drinking water assessor.	4	4	4	4
2.1.2 Compliance with the 2005 New Zealand Drinking Water Standards' requirements for bacterial monitoring.	100%	100%	100%	100%
2.1.3 Residents satisfaction with the water quality provided by Council (Recorded through the Residents Survey).	≥90%	≥90%	≥90%	≥90%
2.1.4 The extent to which the local authority's drinking water supply complies with: (a) part 4 of the drinking-water standards (bacteria compliance criteria), and (b) part 5 of the drinking-water standards (protozoal compliance criteria).	Fully complies	Fully complies	Fully complies	Fully complies
2.1.5 The total number of complaints received by the local authority about any of the following: (a) drinking water clarity (b) drinking water taste (c) drinking water odour (d) drinking water pressure or flow (e) continuity of supply; and (f) the LA's response to any of these issues expressed per 1000 connections to the LA's networked reticulation system.	≤17	≤17	≤17	≤17



Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
2.1.6 Where the local authority (LA) attends a callout in response to a fault or unplanned interruption to its networked reticulation system, the following median response times measured:				
(a) attendance for urgent callouts: from the time the LA received notification to the time service personnel reach the site	≤ less than 1hr	≤ less than 1hr	≤ less than 1hr	≤ less than 1hr
(b) resolution of urgent callouts: from the time the LA received notification to the time that service personnel confirm resolution of the fault or interruption	≤ less than 4hrs	≤ less than 4hrs	≤ less than 4hrs	≤ less than 4hrs
c) attendance for non-urgent callouts: from the time that the LA receives notification to the time that the LA receives notification to the time that service personnel reach the site; and	≤ less than 12hrs	≤ less than 12hrs	≤ less than 12hrs	≤ less than 12hrs
(d) resolution of non-urgent callouts: from the time that the LA receives notification to the time that service personnel confirm resolution of the fault or interruption.	≤ less than 24 hrs	≤ less than 24 hrs	≤ less than 24 hrs	≤ less than 24 hrs

2.2 The water supplied is continuous and is adequate for customers' use.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
2.2.1 Residents satisfaction with the water flow and pressure provided by Council. (Recorded through the Residents Survey).	≥90%	≥90%	≥90%	≥90%

2.3 In times of emergency there is adequate water supply available.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
2.3.1 Whangārei City Water Supply Area can meet a one in 50-year drought (based on 2009-10 event data adjusted for growth and losses).	≥81%	≥81%	≥79%	≥79%
2.3.2 Water restrictions imposed due to drought (less than one in 50 years).	0	0	0	0

2.4 We manage the water supply system in a sustainable way that also caters for growth.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
2.4.1 Residents in our District annually adopt water conservation techniques in their homes and/or businesses (Recorded through the Residents Survey).	≥65%	≥65%	≥65%	≥65%
2.4.2 The percentage of real water loss from the local authority's networked reticulation system (including a description of the methodology used to calculate this). WaterNZ Benchloss	≤ Less than 25%	≤ Less than 25%	≤ Less than 25%	≤ Less than 25%
2.4.3 The average consumption of drinking water per day per resident within the territorial authority district.	≤ Less than 500 litres	≤ Less than 500 litres	≤ Less than 500 litres	≤ Less than 500 litres

Note: The performance measures included in this Annual Plan are those adopted as part of the 2021-31 Long Term Plan. Council will also report the measures required to Taumata Arowai and align the two in the 2024-34 Long Term Plan.



3. Solid waste

PURPOSE AND STRATEGIC FIT

We collect, process, dispose of and recycle solid waste in our District. Whangarei District Council is bound by legislation to ensure that our solid waste is managed in an effective and efficient manner reducing any potential environmental impact and protecting the public health.

Council's responsibilities for solid waste management come from the Waste Minimisation Act 2008. The District's Waste Management and Minimisation Plan was adopted by Council in 2017. The vision statement in the Plan is: "To deliver community benefits and work towards zero waste to landfill. Whangārei businesses and households will be provided with efficient and effective waste minimisation and management services that recognise waste as a resource."

Waste management and minimisation play an important role for the ongoing sustainability of our District. Waste minimisation, as part of broader sustainability outcomes, was identified as key priority for this Long Term Plan. Our aim is to provide Whangārei District with efficient, effective and safe solid waste services which reduce the quantity of waste generated and discarded, protect public health and protect the environment.

As individuals, communities, companies and governments develop new approaches to managing waste and resources, Council will need to continue to support and influence these developments and react to the changes in the market or in legislation.










POTENTIAL NEGATIVE EFFECTS

Waste can have negative effects on air, land and water. To mitigate these effects, we comply with consents relating to the operation of our transfer station network. The volumes of rubbish disposed of are minimised through effective recycling.

If not appropriately collected and disposed of, solid waste can have significant negative effects on public health. To mitigate negative effects, Council has a reliable collection service and transfer station network available across our District.

CONTRIBUTION TO THE FOUR WELL-BEINGS

The management of solid waste plays an important contribution across all four well beings:

Key Solid Waste functions	Contribution to social, economic, environmental, and cultural well-being
WASTE MINIMISATION    	Waste minimisation and recycling help reduce the potential adverse effects of waste on our environment. Waste minimisation and circular economy principles can have positive economic, social and cultural outcomes.
WASTE COLLECTION AND DISPOSAL   	Safe collection and disposal of waste supports community health and environmental outcomes. The management of waste is an important service for local businesses and industry contributing to economic well-being.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	Medium contribution
 CARING FOR THE ENVIRONMENT Waste minimisation, recycling and waste collection limits potential adverse effects on our environment.	 EFFICIENT AND RESILIENT CORE SERVICES Council and its partners provide waste management infrastructure and services for the District including providing a network of rubbish and recycling transfer stations, landfill.
 PROUD TO BE LOCAL A clean environment across our District is vital to our wellbeing as well as our attractiveness to visitors and investors.	

LEVELS OF SERVICE

Mandatory performance measures

3.1 Council will provide kerbside waste and recycling collection services and transfer stations will be operated throughout our District.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
3.1.1 Residents satisfaction with solid waste collection and recycling services and transfer stations (Recorded through the Residents Survey).	≥85%	≥85%	≥85%	≥85%



3.2 Council will foster waste minimisation by supporting recycling and waste reduction practices.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
3.2.1 To reduce waste disposed of to landfill to below 500 kg per person.	<500	<500	<500	<500
3.2.2 To recycle at least 35% of waste collected at the roadside from households.	≥35%	≥35%	≥35%	≥35%
3.2.3 Council will recycle, compost or reuse at least 50% of materials at transfer stations.	≥50%	≥50%	≥50%	≥50%

3.3 Council will provide and empty public litter bins and undertake litter control throughout public places in our District.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
3.3.1 Residents satisfaction with litter control. (Recorded through the Residents Survey).	≥75%	≥75%	≥75%	≥75%



4. Wastewater

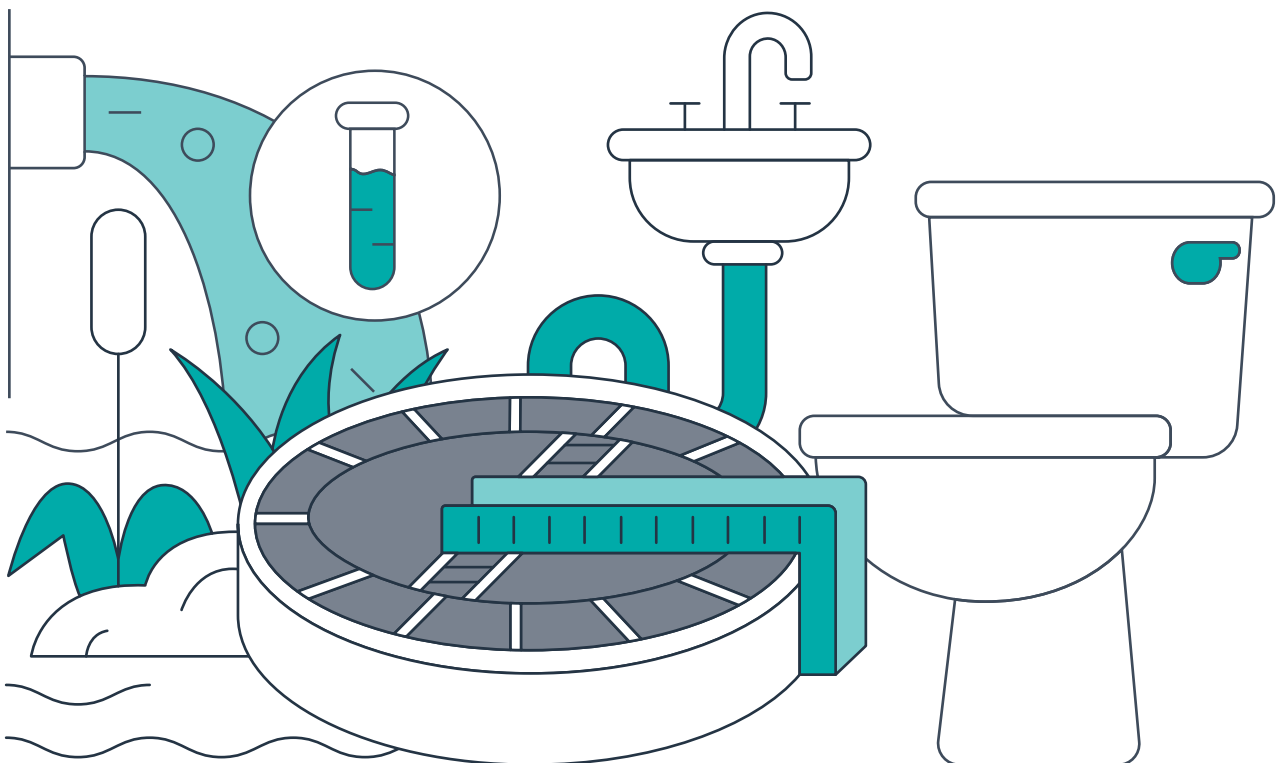
PURPOSE AND STRATEGIC FIT

Wastewater management is a core service that keeps our communities safe, healthy and clean. Strategically, this is an essential service for the overall well-being of our community.

Collectively, our population produces a large amount of wastewater every year. Our job is to maintain and manage the systems to collect this wastewater, and treat and dispose of it in a way that meets a range of legal standards. This protects the health and wellbeing of our communities and of the environment.

Our wastewater network comprises wastewater systems and treatment plants and processes wastewater from over 23,000 connections across our District. We also provide a network of public toilets that contribute to the wellbeing of visitors as well as the local community.

Increasing average temperatures and changes to rainfall patterns will increase pressure on the wastewater network and treatment infrastructure. Coastal hazards will also impact Council's low-lying assets in the wastewater network. We also understand we have a responsibility to manage these risks and protect natural environment and communities. Our climate change risk assessment will inform adaptation opportunities in our wastewater activities.







POTENTIAL NEGATIVE EFFECTS

Sewage discharges to air, land and water affect the receiving environment and public health. Council has invested in targeted programmes to prevent and mitigate the effects of treated and untreated sewage discharges. Compliance with resource consent conditions ensures adverse effects to the environment are avoided, mitigated or remedied.




CONTRIBUTION TO THE FOUR WELL-BEINGS

The management of wastewater plays an important contribution across all four well beings:

Key Wastewater functions	Contribution to social, economic, environmental, and cultural well-being
WASTEWATER NETWORK  	The collection of wastewater is essential for the health of our communities as well as supporting economic activity.
WASTEWATER TREATMENT  	Safe treatment of wastewater that meets environmental, public health and Resource Management Act requirements is essential for both cultural and environmental outcomes.



CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	Medium contribution
 EFFICIENT AND RESILIENT CORE SERVICES The management of wastewater is a core service. It supports our communities, our commercial, industrial and agricultural activities and aligns with our District’s growth. Wastewater is managed and planned in a way that is efficient and is able to withstand large rainfall events.	 POSITIVE ABOUT THE FUTURE New technology will be used at our wastewater treatment plants, including waste-to-energy processes. The management of wastewater in appropriate locations across urban and rural areas of our District enables productivity.
 CARING FOR THE ENVIRONMENT Managing wastewater to agreed standards, with discharges from wastewater treatment plants having no detrimental environmental impact.	

LEVELS OF SERVICE

Mandatory performance measures

4.1 In defined areas, Council will collect, treat and dispose of wastewater through a reliable wastewater network which is managed to ensure blockages, breaks or spillages are kept to a minimum.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
4.1.1 Compliance with Territorial Authority (TA) resource consents for discharge from its sewerage system measured by the number of: (a) abatement notices (b) infringement notices (c) enforcement orders, and (d) convictions received by the territorial authority in relation those resource consents.	0	0	0	0
4.1.2 The number of dry weather sewerage overflows from the TA's sewerage system, expressed per 1000 sewerage connections to that sewerage system.	≤1.35	≤1.35	≤1.35	≤1.35
4.1.3 Residents' satisfaction with the wastewater network and treatment (Recorded through the Residents Survey).	≥70%	≥70%	≥70%	≥70%
4.1.4 The total number of complaints received by the TA about any of the following: (a) sewage odour (b) sewerage system faults (c) sewerage system blockages; and (d) the TA's response to issues with its sewerage system expressed per 1000 connections to the TA's sewerage system.	≤20	≤20	≤20	≤20

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
4.1.5 Where the TA attends to sewerage overflows resulting from a blockage or other fault in the TA's sewerage system, the following median response times measured:				
(a) attendance time: from the time that the TA receives notification to the time that service personnel reach the site; and	≤1 hr	≤1 hr	≤1 hr	≤1 hr
(b) resolution time: from the time that the TA receives notification to the time that service personnel confirm resolution of the blockage or other fault.	≤7 hr	≤7 hr	≤7 hr	≤7 hr





5. Stormwater

PURPOSE AND STRATEGIC FIT

Our stormwater network prevents flooding. Stormwater management is a core service and needs to align with the following legislative requirements:

- assess, from a public health perspective, the adequacy of stormwater services available to communities – this includes the actual or potential consequences of discharges
- preparing catchment management plans in accordance with the Northland Regional Plan
- adhering to the freshwater quality objectives of the Northland Regional Plan.

The appropriate management of stormwater is important to ensure the resilience of our communities and the success of our economy.

A changing climate will result in an increase in the number and severity of storms and rainfall events. These will put pressure on our stormwater networks. Our climate change risk assessment will help inform our investment in stormwater infrastructure.





POTENTIAL NEGATIVE EFFECTS


Inadequate stormwater services have the potential to increase flood damage to property, incurring costs and elevated insurance premiums. This can be mitigated through identification of flood-susceptible land through catchment management and District Plans.

Insufficient treatment of stormwater has the potential to adversely affect our environment. This can be addressed through resource consents for stormwater discharges being monitored for compliance against consent conditions. Catchment management plans and environmental engineering standards identify issues and specify treatment, respectively, in relation to the stormwater activities.




CONTRIBUTION TO THE FOUR WELL-BEINGS

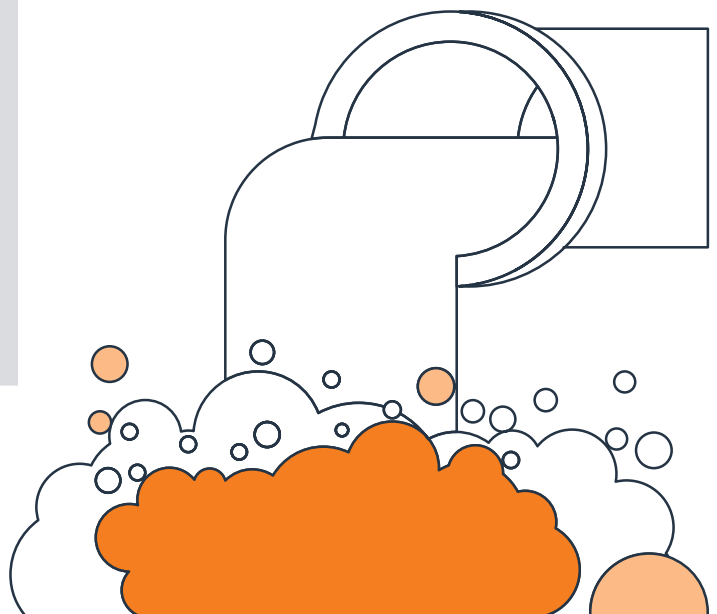
The management of stormwater makes an important contribution across all four well beings:

Key Stormwater functions	Contribution social, economic, environmental, and cultural well-being
STORMWATER MANAGEMENT    	The management of stormwater is essential to protect against flood damage. Flooding can cause loss of life and property. Therefore, this activity is essential in relation to all four well-beings.

Key Stormwater functions	Contribution social, economic, environmental, and cultural well-being
FRESHWATER QUALITY AND CATCHMENT PLANNING 	<p>Catchment planning supports our biodiversity and water quality and therefore our environmental and cultural wellbeing.</p> <p>A healthy water and marine environment also supports economic and social well-being, through tourism and water based activities.</p>

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	Medium contribution
 EFFICIENT AND RESILIENT CORE SERVICES <p>The management of stormwater is a core service. It supports our communities, our commercial, industrial and agricultural activities and aligns with our District's growth.</p> <p>Stormwater is managed in a way that is efficient and climate change rainfall events and sea level rise is planned for.</p>	 POSITIVE ABOUT THE FUTURE <p>The management of stormwater in appropriate locations across urban and rural areas of our District enables productivity.</p>
 CARING FOR THE ENVIRONMENT <p>Investment into infrastructure and natural systems seeks to minimise environmental effects of stormwater run-off into our waterways.</p> <p>Stormwater water management through catchment management plans, resource consents and engineering standards mitigate and manage potential adverse environmental effects.</p>	



LEVELS OF SERVICE

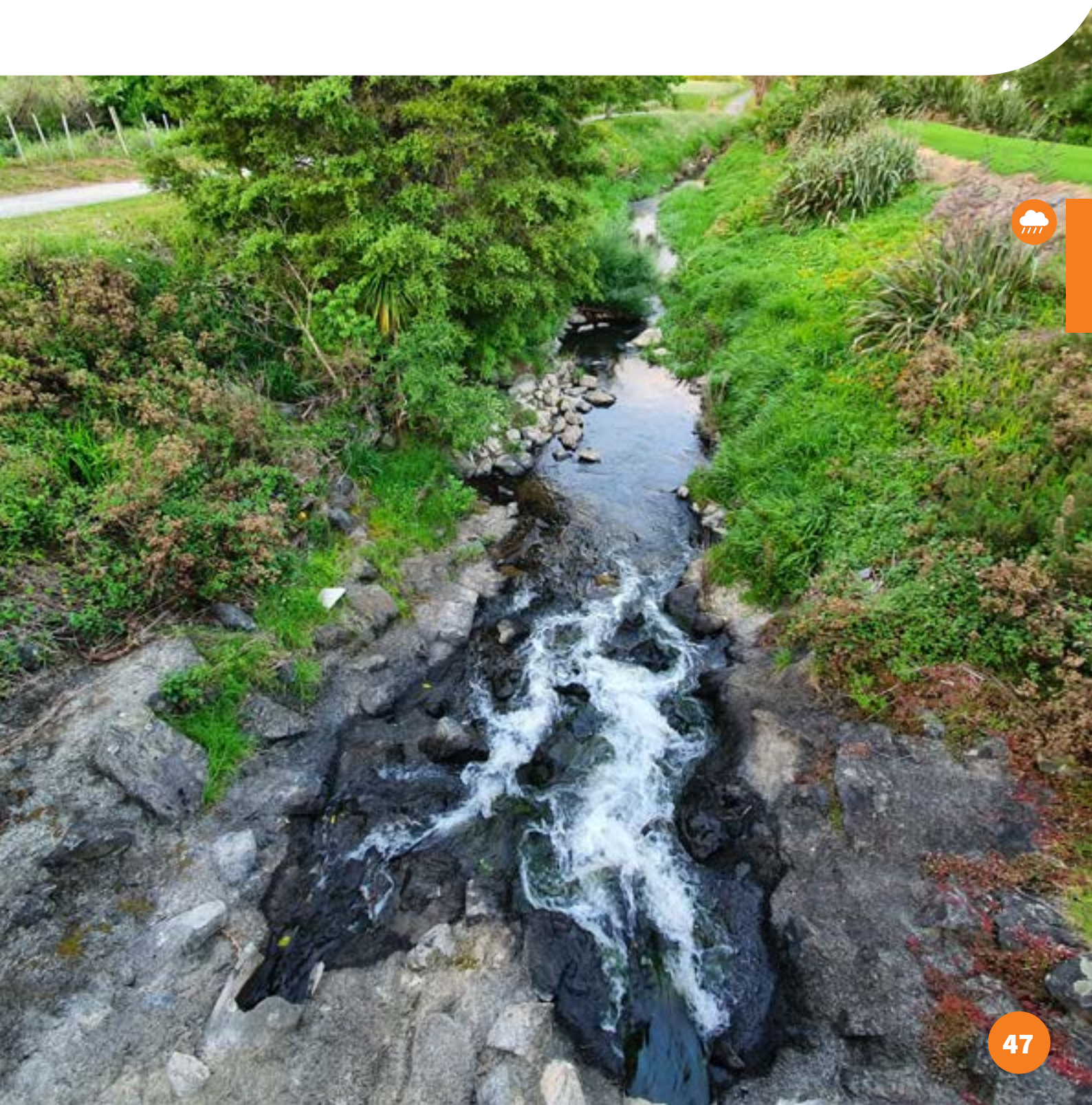
Mandatory performance measures

5.1 Council will manage the stormwater network to minimise flood risks within defined service areas.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
5.1.1 Compliance with the territorial authority's (TA) resource consents for discharge from its stormwater system, measured by the number of: (a) abatement notices (b) infringement notices (c) enforcement orders; and (d) convictions received by the TA in relation to those resource consents.	0	0	0	0
5.1.2 Residents' satisfaction with stormwater drainage service (Recorded through the Residents Survey).	≥70%	≥70%	≥70%	≥70%
5.1.3 The number of complaints received by a TA about the performance of its stormwater system, expressed per 1000 properties connected to the TA's stormwater system. ^c	≤16	≤16	≤16	≤16
(a) The number of flooding events ^a that occur in a TA district; and (b) for each flooding event ^a the number of habitable floors affected ^b expressed per 1000 properties connected to the TA's stormwater system.	0	0	0	0
5.1.4 The median response time to attend a flooding event, measured from the time that the TA receives notification to the time service personnel reach the site. ^a	≤1 hr	≤1 hr	≤1 hr	≤1 hr

Notes

- a A flooding event means an overflow of stormwater from a territorial authority's stormwater system that enters a habitable floor (Department of Internal Affairs, 2013). It does not therefore apply outside declared stormwater service areas, or to non-habitable structures such as garages and sheds, or to flooding of yards.
- b While all flooding events will be recorded as per DIA requirements, the target is immunity from storm events with an annual exceedance probability (AEP) of more than 2% (one in 50 year ARI). This is consistent with District Plan rules for minimum floor level.
- c This target is expressed per 1000 properties connected to the TA's stormwater system, rather than a total. To better define the number of properties connected, we use the definition in the Three Waters Management section of the District Plan which defines the following "means any site within 200m of an existing public primary reticulated stormwater system that can accept gravity flow from the site".





6. Flood Protection

PURPOSE AND STRATEGIC FIT

The Hikurangi Flood Protection Scheme helps to minimise flooding across the 5,600 hectares of farmland within the Hikurangi Swamp area.

The aim of the scheme is to protect the farming productivity of land within the swamp area. This is highly productive agricultural land that generates considerable economic benefit to the region.

We are responsible for managing, operating and maintaining the Hikurangi Scheme to ensure the required environmental, cultural and economic results are achieved. The scheme is funded by targeted rates from properties within the scheme area.

Increasing intensity of rainfall events and frequency of flooding will impact Council's flood protection and make farming increasingly unaffordable.

Funding of costly capital improvements or asset renewals e.g. the replacement of pumps with fish 'friendlier' pumps remains a contentious issue. Pumps and pump stations are approximately 50 years old and a renewals strategy needs to be determined and agreed upon. It is estimated that these renewals/upgrades will cost upwards of \$40m which makes funding through targeted rates problematic. It is considered important that the entire funding and ownership model for the scheme is reviewed over the first couple of years of the LTP.





POTENTIAL SIGNIFICANT NEGATIVE EFFECTS

The scheme impacts on the native fish population, specifically tuna (eels), by presenting barriers to upstream and downstream migration and causing fish fatalities via the pumps. Tuna are of important cultural significance for Māori. To address this, Council is implementing an interim pump operation protocol in which pumps will not be switched on for a period prior to an event in order to allow hapū to manually relocate tuna.

Council has obtained funding from the Better Off Funding package (first Tranche) to facilitate a business case looking at the future of the Hikurangi Flood Scheme, including its effects on landowners and the environment. Council will be working with stakeholders including hapū, farmers, Department of Conservation and Fonterra to develop the business case which is expected to be completed this financial year.

CONTRIBUTION TO THE FOUR WELL-BEINGS

Flood protection makes an important contribution across all four well beings:


Key Flood Protection functions	Contribution to social, economic, environmental, and cultural well-being
FLOOD PROTECTION IN HIKURANGI SWAMP    	<p>The management of floodwater maintain the economic activity associated with agriculture, which contributes to the wider economic wellbeing of the District.</p> <p>Working alongside hapū, farmers, DoC and Fonterra to update Fishery Management Plans and practices will protect native biodiversity and support cultural and environmental well-being outcomes.</p>

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	
	EFFICIENT AND RESILIENT CORE SERVICES <p>Flood protection provides resilience for agricultural land in Hikurangi.</p>
	CARING FOR THE ENVIRONMENT <p>Investment in flood protection assists in the improvements in water quality within the Kaipara Moana catchment.</p>

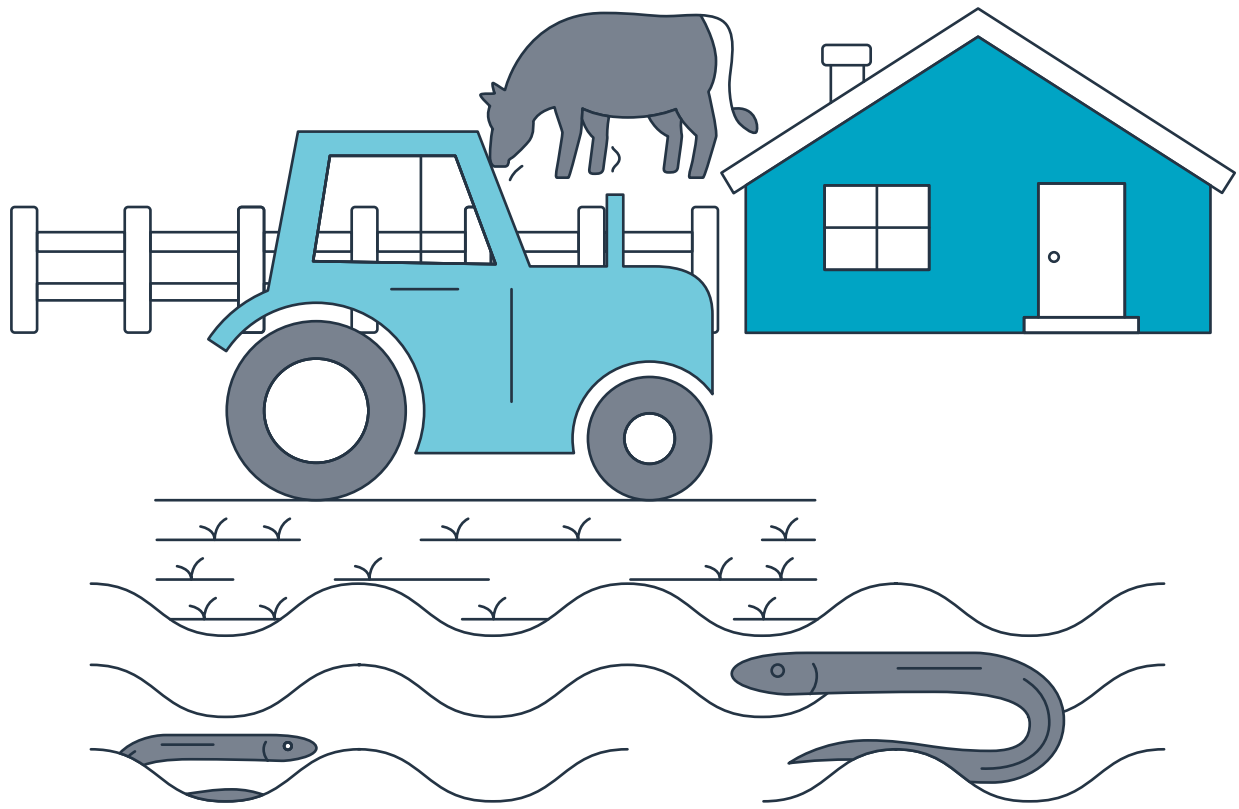


LEVELS OF SERVICE

 Mandatory performance measures

6.1 Council will provide a reliable and sustainable flood protection scheme, which is managed to mitigate flooding within the Hikurangi Swamp Scheme area to an acceptable level.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
6.1.1 The major flood protection and control works that are maintained, repaired and renewed to the key standards defined in the local authority’s relevant planning documents (such as its Activity Management Plan, Asset Management Plan, annual works programme or Long Term Plan).	Yes	Yes	Yes	Yes
6.1.2 The number of infringement or abatement notices issued by Northland Regional Council in relation to the scheme consent.	0	0	0	0





7. Community facilities and services

Community facilities and services are a key contributor our District's social, economic, environmental and cultural wellbeing. These facilities and services are also highly valued by our community and contribute to our vision of inclusive, resilient and sustainable District.

This activity includes our:



Parks and Recreation



Libraries



Community Property



Community Development



Venues and Events



Customer Services



Civil Defence





Parks and Recreation

PURPOSE AND STRATEGIC FIT

Council provides parks and reserves for sport and recreation, landscapes and green places. We administer over 2,000 hectares of land as open space, with an asset value of \$57.7m. This includes:

- sportsfields, playgrounds and skateparks
- natural areas such as native bush, river and coastal margins and regenerating bushlands
- city parks, gardens, street trees and public art
- cemeteries
- public toilets

Strategically, our objective is to create, operate, maintain, renew and dispose of assets to provide for existing and future customers in the most cost-effective manner. Our Active Recreation and Sports Strategy sets out a pathway to ensure our community has access to and can participate in sports and recreation across our District.

The quality of our spaces and the activities that take place on them contribute to the attractiveness and vibrancy of our District. Our parks and associated facilities are significant assets which are used and appreciated by residents and visitors.

POTENTIAL NEGATIVE EFFECTS










The undersupply of public space could be detrimental to the wider community, particularly in urban areas. To address this, Council will regularly review our open space requirements to help guide the provision of public space.

CONTRIBUTION TO THE FOUR WELL-BEINGS



The provision of Parks and Recreation makes an important contribution across all four well-beings:

Key Parks and Recreation functions	Contribution to social, economic, environmental, and cultural well-being
SPORTS AND ACTIVE RECREATION	The provision of sports and active recreation facilities supports a healthy community. Sports hubs can also act as important community focal points.



Key Parks and Recreation functions	Contribution to social, economic, environmental, and cultural well-being
WALKING TRACKS   	Walking tracks provide access to our natural environment and places of cultural importance. They also promote and support activity which benefits health and well-being.
NATURAL AREAS    	The management of natural areas plays an important role to maintain biodiversity, manage pests and ultimately be of benefit to our cultural and environmental wellbeing. Access to our natural areas can also have both economic and social well-being outcomes.
CEMETERIES  	The provision of cemeteries is an essential service and has important social and cultural outcomes.
PUBLIC TOILET FACILITIES  	The provision of public toilets facilities are used by our community and visitors. They play an important role in our social and economic wellbeing.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	Medium contribution
 CARING FOR THE ENVIRONMENT <p>Our Parks team supports community initiatives to improve biodiversity such as community planting days, as well as managing weeds and pests.</p> <p>Design and landscaping in our public spaces and streets enables nature to thrive.</p>	 EFFICIENT AND RESILIENT CORE SERVICES <p>The adequate provision of open space is needed to support the development of an attractive, vibrant and thriving community.</p> <p>Opportunities for walking and cycling are provided through public spaces.</p>



High contribution



PROUD TO BE LOCAL

Maintenance of our parks and public spaces ensures our District looks neat and tidy. Our public spaces and parks are the venue for many community and cultural events and activities.

Our parks and sports grounds and walking tracks provide opportunities for people to be active and healthy.

Medium contribution



POSITIVE ABOUT THE FUTURE

Open space is distributed across our District, therefore contributing to a fair urban and rural balance.

Population growth is supported through the provision of neighbourhood parks and reserves as part of new developments.

LEVELS OF SERVICE

7.1 Council will provide and maintain recreational facilities to support and promote active recreation of the community through participation in both organised and informal recreational activities aligned with Active Recreation and Sports Strategy.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
7.1.1 Sportsparks will be provided to meet the community's needs by providing minimum hours available at a sportspark per 10,000 people during the winter season.	≥180hrs	≥180hrs	≥180hrs	≥180hrs
7.1.2 Percentage annual increase in community participation in active recreation and sports activities (Recorded through the Residents Survey)	≥1%	≥1%	≥1%	≥1%



7.2 Council will provide and maintain a range of parks, reserves and playgrounds to meet the needs of the community as well as protecting and enhancing the natural environment.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
7.2.1 Residents' satisfaction with the range and quality of public spaces, including parks, playgrounds and reserves. (Recorded through the Residents Survey).	≥90%	≥90%	≥90%	≥90%
7.2.2 Residents have adequate access to a local recreational opportunities.	0.9Ha/ 1000 people	0.9Ha/ 1000 people	0.9Ha/ 1000 people	0.9Ha/ 1000 people

7.3 Council will provide and maintain cemeteries and a crematorium in a satisfactory manner.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
7.3.1 Residents' satisfaction with cemeteries. (Recorded through the Residents Survey).	≥90%	≥90%	≥90%	≥90%

7.4 Council will provide well maintained and accessible public toilets in high use areas.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
7.4.1 Residents' satisfaction with public toilets (Recorded through the Residents Survey).	≥75%	≥75%	≥75%	≥75%





Libraries

PURPOSE AND STRATEGIC FIT

Libraries provide the people in our community with opportunities for life-long learning, access to information, leisure and reading. This all contributes to a vibrant and thriving District.

Public libraries provide free and open access to knowledge and services. They are a neutral, respected gateway to information and a safe place that offers equal access for all community members.

The Local Government Act 2002 requires that, where such a service is provided, residents can join the library free of charge.

POTENTIAL NEGATIVE EFFECTS

No potential negative effects have been identified for libraries.

CONTRIBUTION TO THE FOUR WELL-BEINGS

The provision of and access to libraries makes an important contribution across all four well beings:

Key Libraries functions

Contribution to social, economic, environmental, and cultural well-being

PUBLIC LIBRARIES



The access to libraries and available resources provides the community with free access to knowledge and services. This is a key contributor to social and cultural wellbeing. Learning and knowledge gain through the library can also contribute to economic and environmental outcomes.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution



PROUD TO BE LOCAL

Our libraries are key community facilities providing equitable access to life-long learning as well as fulfilling leisure and recreational needs.

Access to information about our culture and heritage through the library can help promote positive cultural outcomes.

Medium contribution



POSITIVE ABOUT THE FUTURE

Our libraries embrace technology to improve the customer's access to information through initiatives such as providing internet access, e-books and self-service checkouts.

LEVELS OF SERVICE

7.5 Council will provide library services to our District via the central library, the mobile and branch libraries.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
7.5.1 Percentage of population who have used a library in the past year.	≥60%	≥60%	≥60%	≥60%
7.5.2 Residents' satisfaction with the resources (books, magazines etc.) the library service provides. (Recorded through the Residents Survey).	≥95%	≥95%	≥95%	≥95%





Community property

PURPOSE AND STRATEGIC FIT

Council is committed to providing appropriate pensioner housing and community buildings for our District to use. Our property service will help to build thriving and vibrant communities.



Where community halls are not Council-owned, operational grants may be provided to assist in the maintenance of these important community facilities.

POTENTIAL NEGATIVE EFFECTS



Poor quality of housing for elderly people can have negative effects on the health and well-being of the occupants. This is mitigated through funding for maintenance of Council's housing portfolio.

CONTRIBUTION TO THE FOUR WELL-BEINGS

Community property makes an important contribution to the social wellbeing of our community:

Key Community Property functions	Contribution social, economic, environmental, and cultural well-being
PENSIONER HOUSING 	The provision of rental housing for elderly people in our community contributes significantly to their health and well-being and this in turn has broad social well-being benefits for our District.
COMMUNITY HALLS 	Community halls are a social and cultural hub of communities across the District, particularly in rural and coastal areas.

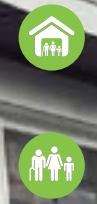
CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	Medium contribution
 PROUD TO BE LOCAL Our community facilities ensure activities and facilities are available across our District for people of all abilities ages and lifestyles.	 POSITIVE ABOUT THE FUTURE Our community facilities are located across our District to ensure there is a fair urban and rural balance.

LEVELS OF SERVICE

7.6 Council will provide rental accommodation that meets the specific needs of eligible elderly members of the community.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
7.6.1 Percentage occupancy rate of housing for elderly people.	≥90%	≥90%	≥90%	≥90%
7.6.2 Residents' satisfaction with the standard of housing for elderly people.	≥80%	≥80%	≥80%	≥80%





Community development

PURPOSE AND STRATEGIC FIT

Council is committed to a community development framework that aims to work with our communities to ensure they are vibrant and thriving as well as cohesive and sustainable. This is achieved through various initiatives including:

- community-led development programmes
- grants and community funding
- crime reduction and community safety programmes such as City Safe
- support for our positive aging, disability and youth advisory groups.





It seeks to help strengthen and enhance our District by ensuring that people feel safe, able to access and participate in activities and are supported in becoming more vibrant and resilient.

POTENTIAL NEGATIVE EFFECTS

No potential negative effects have been identified for community development.

CONTRIBUTION TO THE FOUR WELL-BEINGS

Community development makes an important contribution to the social wellbeing of our community:

Key Community Development functions	Contribution to social, economic, environmental, and cultural well-being
COMMUNITY LED DEVELOPMENT 	This programme provides opportunity for the community to lead projects and programmes in their own community. The process and outcomes can make a significant contribution to a community's social well-being.
GRANTS AND COMMUNITY FUNDING   	Grants and funding enable the community to deliver projects which can have wide ranging social, cultural and economic benefits.

Key Community Development functions

Contribution to social, economic, environmental, and cultural well-being

COMMUNITY SAFETY



Community safety is largely focused on our City Centre. A safer City Centre can lead to lower crime rates, but also support economic activity and well-being.

ADVISORY GROUPS



Advisory groups provide the key sectors of the community to engage directly with Council and inform decision making.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution



POSITIVE ABOUT THE FUTURE

Through the Community Development Framework our communities will be involved across both rural and urban parts of our District.



PROUD TO BE LOCAL

Community development enhances and strengthens our communities to ensure people feel safe and can participate in a range of events and opportunities.



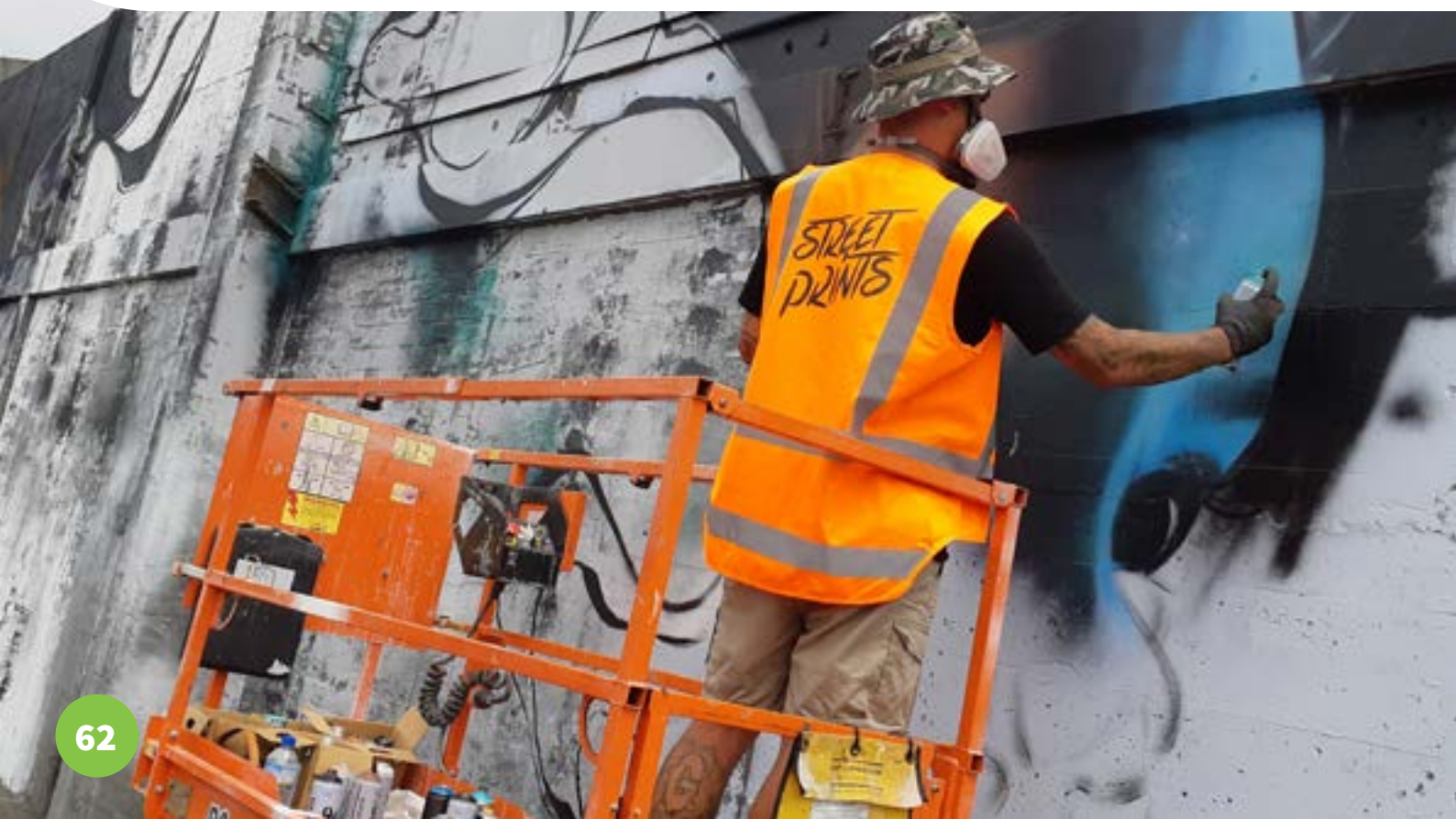
LEVELS OF SERVICE

7.7 Council will support our District's social and cultural wellbeing through its involvement in activities and programmes which support and develop the community.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
7.7.1 Percentage of grant applicants who understand and are satisfied with the grants' application process.	≥80%	≥80%	≥80%	≥80%

7.8 Council is actively involved in youth, positive ageing, accessibility and other groups of interest issues.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
7.8.1 Effectiveness of Advisory Group engagement with Council to inform projects, programmes and District developments. (Measured through the survey of participants in Advisory Group engagement projects.)	≥80%	≥80%	≥80%	≥80%





Venues and Events

PURPOSE AND STRATEGIC FIT

We provide venues for events in Whangārei. We also manage and produce events that contribute to the cultural and social fabric of our community. These venues and events form a prominent contribution to our District's attractiveness and vibrancy. This helps to create opportunities for residents and visitors who contribute to our District's economy.



Experience Local: Whangārei Events Strategy 2019-24 provides the strategic direction for events in our District based on the principles of experience, manaaki, outlook and know-how.

POTENTIAL NEGATIVE EFFECTS

No potential negative effects have been identified for Venues and Events.



CONTRIBUTION TO THE FOUR WELL-BEINGS

Our venues and events make an important contribution to the social, cultural and economic wellbeing of our community:

Key Venues and Events functions	Contribution to social, economic, environmental, and cultural well-being
VENUES 	Quality and appropriate venues are important to enable events to take place in our District and therefore contribute to our cultural and economic well-being.
EVENTS 	The wide range of events play an important role in promoting and celebrating our culture. Events also provide an opportunity for our communities to come together to enjoy a range of performances and art which supports social well-being.



CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	Medium contribution
 POSITIVE ABOUT THE FUTURE Venues and Events have a District focus, ensuring there is a fair balance between rural and urban areas.	 PROUD TO BE LOCAL Venues and Events provide a wide variety of activities ensure there always something to see and do for both residents and visitors. Events can promote and celebrate our culture.

LEVELS OF SERVICE

7.9 Our venues and events will deliver the outcomes of the Experience Local: Whangārei Events Strategy and will provide for customer satisfaction.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
7.9.1 Percentage of Council delivered events that include two or more of the local experience categories (as per the Experience Local Whangārei Events Strategy 2019-24).	≥70%	≥70%	≥70%	≥70%
7.9.2 Customer satisfaction with the quality of Council venues. (Recorded through the Residents Survey of people who attended an event at a Council run venue.)	≥80%	≥80%	≥80%	≥80%





Customer Services

PURPOSE AND STRATEGIC FIT

Customer Services is our interface with our communities and with our visitors. This is where questions are received and where transactions take place. Customer Services is delivered through our contact centres, our various customer service centres across our District, our visitor information centre isite and the Claphams Clock Museum located at the Whangārei Town Basin.






A satisfactory customer experience and access to the right information is essential for our District to be inclusive, resilient and sustainable.

POTENTIAL NEGATIVE EFFECTS

No potential negative effects have been identified for Customer Services.

CONTRIBUTION TO THE FOUR WELL-BEINGS

Customer services makes an important contribution to the four wellbeings of our District:

Key customer service functions	Contribution to social, economic, environmental, and cultural well-being
CUSTOMER SERVICE (CONTACT CENTRE)    	Customer service requests are an important mechanism for the community to let Council know of problems in the District, this can support all four well-beings.
CUSTOMER SERVICE (VISITOR INFORMATION CENTRE) 	Providing information and guidance to the visitors of our District is important to promote and support our tourism sector, this in turn supports the economic wellbeing of the District.



CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution



PROUD TO BE LOCAL

Our Customer Services are a key point of contact with our community. This interface enables us to work with the community to ensure our District is inclusive, resilient and sustainable.

Medium contribution



POSITIVE ABOUT THE FUTURE

Customer Services assists the community to do business and understand our documents, rules and processes.

LEVELS OF SERVICE

7.10 The community has access to Council's activities through our service centres and contact centre, which provide a 'first point of contact' service.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
7.10.1 Contact centre service calls answered in under 20 seconds.	≥85%	≥85%	≥85%	≥85%
7.10.2 Wait time for walk-in customers.	No more than six mins	No more than six mins	No more than six mins	No more than six mins

7.11 Council will provide, through the Whangārei visitor centres, an accurate booking and information service which influences more visitors to stay longer and spend more.

Performance measure	2022-23 target	2022-23 target	2023-24 target	2024-31 target
7.11.1 Visitors' satisfaction with the service provided by the information consultants at our information centre.	≥80%	≥80%	≥80%	≥80%



Civil Defence

PURPOSE AND STRATEGIC FIT

The Civil Defence Emergency Management Act sets out how civil defence should be managed around New Zealand. Whangarei District Council is part of the Northland Civil Defence Emergency Management (CDEM) Group that manages Civil Defence activities.

All Northland Councils and agencies such as the NZ Police and Fire and Emergency New Zealand (FENZ) are members of this group.

The CDEM Group works together to:

- reduce the potential effects of hazards;
- promote community and Council readiness (preparedness) to respond to emergencies; and
- help the community to recover after an event.

The higher risk emergency events for our community include:

- Flooding: River flooding caused by localised heavy rain/thunderstorms. A changing climate is likely to make such events more frequent as well as more severe.
- Tsunami: A locally generated tsunami resulting in 10-15m inundation above sea level has the potential to cause significant damage, though the probability is very low.
- Electricity failure: The network has single points of vulnerability with the potential to cause widespread loss of service.
- Human pandemic; We have experience the impact of COVID-19 and this risk of future pandemics is acknowledged as key risk.





POTENTIAL NEGATIVE EFFECTS

Negatives effects could be associated with failure to implement the Northland Civil Defence Emergency Management Plan. This could result in negative impacts to our community during and following an emergency.




CONTRIBUTION TO THE FOUR WELL-BEINGS

Civil Defence makes an important contribution to all four wellbeing:

Key Civil Defence functions	Promotion of social, economic, environmental, and cultural well-being
<p>CIVIL DEFENCE RESPONSE</p> <div></div>	<p>Civil Defence response to an emergency can save lives and enable a quicker recovery, which is important to overall wellbeing of communities impacted by an event.</p> <p>Our ability to recover and support our communities is crucial for our economy.</p>

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution

 **PROUD TO BE LOCAL**

A co-ordinated emergency response and recovery is key to our community and economy and can support greater resilience.





8. Planning and Regulatory Services

We are required to undertake planning, monitoring and enforcement activities that meet the requirements of a wide range of legislation, such as the Resource Management Act (RMA), Health Act and Food Act. This includes:



Maintenance and review of the District Plan.



Issuing resource consents and ensuring they meet required conditions.



Issuing building consents and Project Information Memorandums and Land Information Memorandums



Providing health and alcohol licences and monitoring and enforcing bylaws such as animal and noise control, health, liquor and parking.

The functions within this activity are covered by four separate departments: District Planning, Resource Consents, Building Control and Health and Bylaws.

The outcomes of these functions are important in ensuring our District is inclusive, resilient and sustainable.





District Planning

PURPOSE AND STRATEGIC FIT

As Whangārei continues to grow it is important that we appropriately manages the District's resources. Council's District planning function delivers planning outcomes and environmental regulation through the RMA.

Our District Plan manages how and where our District develops. It is therefore essential to ensuring our District is inclusive, resilient and sustainable through good design and protecting our valuable natural environment.

POTENTIAL NEGATIVE EFFECTS

Lack of appropriate planning controls can lead to adverse environmental effects. This is mitigated through adherence to the RMA and an ongoing review of our District Plan.

CONTRIBUTION TO THE FOUR WELL-BEINGS

District Planning makes an important contribution across all four well beings:

Key District Planning functions

Contribution to social, economic, environmental, and cultural well-being

DISTRICT PLAN



The District Plan is an RMA document that addresses a number of matters relating the environment (such as biodiversity), land use and development, cultural heritage and community. It therefore promotes all four well-beings.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution

Medium contribution



CARING FOR THE ENVIRONMENT

The District Plan is a key regulatory tool to manage the effects on our environment.

Provisions in our District Plan ensure existing public access to coastal areas are maintained and new opportunities are provided, where appropriate.



EFFICIENT AND RESILIENT CORE SERVICES

The District Plan aligns with core infrastructure provision to enable planned and integrated growth in appropriate locations.

High contribution



POSITIVE ABOUT THE FUTURE

This District Plan can support urban design outcomes which promote activity, safety and attractive built forms and public spaces. The District Plan manages the effects on sites of cultural significance.

Medium contribution



PROUD TO BE LOCAL

The District Plan enables productive land uses and activities across our District.

LEVELS OF SERVICE

8.1 Develop, implement and maintain a District Plan in accordance with the RMA whilst reflecting the desires of the community and issues of sustainability.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
8.1.1 Plan changes are researched, proposed, consulted and reported on as required by Council in accordance with the relevant statutory requirements.	100%	100%	100%	100%





Resource Consents

PURPOSE AND STRATEGIC FIT

The outcomes of resource consents are directed by the RMA and key documents such as our District Plan. Resource consents can cover a range activities and development. The appropriate consenting of these activities will:









- promote the sustainable management of natural and physical resources in our District
- ensure the District is resilient, inclusive and sustainable.

POTENTIAL NEGATIVE EFFECTS




Negative environmental effects can result from poor decision making on resource consent applications. This is mitigated by the approval of applications being delegated to senior staff members. Negative economic results can occur if consents are not processed in a timely manner and there are delays the start of activities. External resources are used to ensure that statutory timeframes are met during times of high volume.

CONTRIBUTION TO THE FOUR WELL-BEINGS

Resource consents make an important contribution across all four well beings:

Key Resource Consents functions	Contribution to social, economic, environmental, and cultural well-being
RESOURCE CONSENTS    	The processing of resource consent in a timely manner helps support our economic wellbeing. The decision making process in line with the RMA and the outcomes specified in our District Plan helps ensure our environmental, social and cultural wellbeing.
CONSENT MONITORING    	The monitoring of consents ensure that the conditions of a consent are being followed. This helps to ensure the environment, social, economic and cultural wellbeing of our District.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	Medium contribution
 CARING FOR THE ENVIRONMENT <p>Resource consents enact the District Plan and RMA to ensure the long-term maintenance and protection of significant stands of bush, outstanding landscapes and other natural features that contribute to a valued environment.</p>	 POSITIVE ABOUT THE FUTURE <p>The resource consent processes are clear and simple, guided by the District Plan and RMA.</p>
 PROUD TO BE LOCAL <p>Ensuring compliance with District Plan rules and conditions of resource consents contributes to the appearance of the District and a community's enjoyment of places and spaces.</p> <p>The consent process can help identify and protect places of cultural and heritage value for our District.</p>	

LEVELS OF SERVICE

8.2 Council will process resource consent and associated applications within statutory timeframes.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
8.2.1 Percentage of non-notified resource consent applications processed within statutory timeframes.	≥95%	≥95%	≥95%	≥95%
8.2.2 Percentage of Section 223 and Section 224 applications for subdivision consents under the RMA within statutory timeframes.	≥95%	≥95%	≥95%	≥95%



8.3 Council will ensure compliance with land-use consents by monitoring consents issued.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
8.3.1 Percentage of land-use consent conditions monitored	100%	100%	100%	100%
Note: time frames will be dependent on priorities based on potential environmental risk associated with non-compliance.				





Building Control

PURPOSE AND STRATEGIC FIT

Building Control ensures that buildings in our District are designed and constructed to the agreed standards and quality. These standards are set by central government through the Building Act.

The Building Control processes are important to promote the safe and sanitary use of living and public facilities, as well as access for people with disabilities. We will act against owners of buildings that pose a risk to the general safety and well-being of the public.

POTENTIAL NEGATIVE EFFECTS

Negative effects from not administering the related statutes can range from dangerous and insanitary and residential buildings to non-compliant housing stock. Not issuing building consents and failing to meet the requirements of accreditation may result in a loss of confidence and accreditation to perform these functions as a building consent authority.

CONTRIBUTION TO THE FOUR WELL-BEINGS

Building Control makes an important contribution across all four well beings:

Key Building Control functions

BUILDING CONTROL



Contribution to social, economic, environmental, and cultural well-being

The processing of building consents in a timely manner helps support our economic wellbeing. Ensuring that buildings are safe and constructed to the appropriate standard promotes the health and social wellbeing of our community.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution



POSITIVE ABOUT THE FUTURE

Building control processes are clear and simple and enable economic activity whilst appropriately protecting our communities from unsafe and poor quality building practices.



Medium contribution



CARING FOR THE ENVIRONMENT

The building control measures around construction methods ensures our environment is protected.



PROUD TO BE LOCAL

Building compliance ensures that built structures are safe and durable.

LEVELS OF SERVICE

8.4 Council will responsively and accurately manage the building consents and compliance process.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
8.4.1 Percentage of building consents applications processed within statutory timeframes.	≥96%	≥96%	≥96%	≥96%
8.4.2 Percentage of inspections completed within two days.	≥95%	≥95%	≥95%	≥95%



Health and Bylaws

PURPOSE AND STRATEGIC FIT

This department undertakes monitoring and enforcement functions under a wide cross-section of statutes focusing on the protection of community health, safety and amenity. They have two teams:





- Environmental Health is responsible for registering, monitoring, verifying, inspecting, enforcing and ensuring general compliance in the food, health and alcohol licensing work areas
- Bylaws – Armourguard Security is contracted to provide services relating to animal management, dog and stock control, parking enforcement, excessive noise control, freedom camping and general bylaw enforcement.

POTENTIAL NEGATIVE EFFECTS

Local authorities are required to monitor and enforce central government legislation. Failure to effectively enforce and monitor legislation can lead to significant adverse environmental, health and nuisance concerns across our District. This is mitigated through an appropriate enforcement and monitoring regime.




CONTRIBUTION TO THE FOUR WELL-BEINGS

Health and Bylaws make an important contribution across all four well beings:

Key Health and Bylaws functions	Contribution to social, economic, environmental, and cultural well-being
ENVIRONMENTAL HEALTH  	Ensuring compliance with food, health and alcohol licensing is an important function that promotes the health and well-being of our District. The timely processing of licensing helps ensure our economic wellbeing is maintained.
BYLAW ENFORCEMENT    	Bylaw enforcement and the control of dogs, stock and noise helps to ensure the environment, social, economic and cultural wellbeing of our District.



CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	Medium contribution
 CARING FOR THE ENVIRONMENT <p>The enforcement of bylaws and the provision and implementation of the Health Act 1956 through the Environmental Health team ensures our environment is protected.</p>	 POSITIVE ABOUT THE FUTURE <p>Regulatory processes are clear and simple and enable economic activity whilst appropriately protecting our communities from nuisance activities.</p>
 PROUD TO BE LOCAL <p>Ensuring compliance with our bylaws and the Health Act 1956 contributes to the appearance of our District and the community's enjoyment of places and spaces.</p>	

LEVELS OF SERVICE

8.5 Council will ensure responses to complaints relating to parking, excessive noise, dogs, stock and bylaws are carried out within contracted timeframes.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
8.5.1 Percentage of complaints responded to within contracted timeframes.	≥85%	≥85%	≥85%	≥85%

8.6 Council will protect and promote public health by monitoring those premises, which under the Health Act 1956 require annual registration and inspection.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
8.6.1 Percentage of Health Act registered premises inspected annually.	100%	100%	100%	100%

8.7 Council will promote food safety by registering and verifying those food businesses which the Food Act 2014 specifies that local authorities can register and verify.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
8.7.1 Percentage of food businesses verified within timeframes as specified by the Food Act 2014.	100%	100%	100%	100%

8.8 Council will aim to reduce alcohol-related harm by annually inspecting alcohol licensed premises to ensure compliance with the Sale and Supply of Alcohol Act 2012 and licensing conditions in general.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
8.8.1 Percentage of alcohol licensed premises inspected annually.	100%	100%	100%	100%





9. Governance and Strategy

Governance and Strategy activity includes a number of important functions that support our District being inclusive, resilient and sustainable. This activity includes:



Democracy and Assurance which runs our governance functions and manages our risks.



Strategy department focuses on the key issues such as climate change. This department also looks after our policies and bylaws, spatial planning projects and our corporate plans such as the LTP.



Māori Relationships which supports our partnership with hapū and the Te Kārearea Strategic Standing Committee.



District Development and Commercial Property, which support economic activity in the District and manages our commercial property portfolio.

Combined the functions of this activity also promote the social, economic, environmental and cultural well-being of the District.





Democracy and Assurance

PURPOSE AND STRATEGIC FIT

This activity includes the democratic and assurance functions of our organisation, which drive robust and transparent decision-making. Governance functions include supporting all Council meetings, briefings and workshops, alcohol licensing hearings, provision of consultation advisory services and support for community engagement.









The activity also covers Council's risk and assurance processes, including working across the business to identify and categorise risks, provision of the internal legal function, and support for Council Organisations. Executive support for the Mayor's office is also provided through the democracy and assurance function.

POTENTIAL NEGATIVE EFFECTS

No potential negative effects have been identified for the Democracy and Assurance activity.

CONTRIBUTION TO THE FOUR WELL-BEINGS

Democracy and Assurance make an important contribution across all four well beings:

Key Democracy and Assurance functions	Contribution to social, economic, environmental, and cultural well-being
DEMOCRACY    	Participation in the democratic process is a crucial component of social wellbeing. The democracy function also ensures that decision making happens appropriately and is transparent.
ASSURANCE AND RISK    	Identification and management of risk is crucial to Council and the wider District. Risks can relate to social, economic, environmental and cultural outcomes and therefore this function helps to promote all four wellbeings.



CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution



POSITIVE ABOUT THE FUTURE

Democracy functions ensure transparent and robust decision-making.



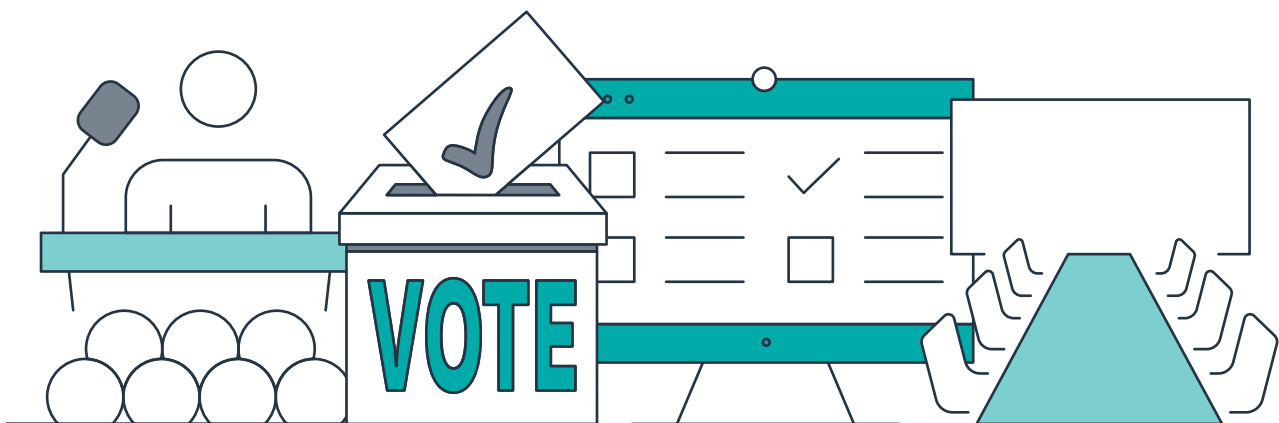
PROUD TO BE LOCAL

The democracy function enables community participation in local governance.

LEVELS OF SERVICE

9.1 Our democratic functions are transparent and meet the legislative requirements.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
9.1.1 Responses to requests for information made under the Local Government Official Information Act 1987 and the Privacy Act 2020 are provided within relevant statutory timeframes.	95%	95%	95%	95%
9.1.2 Percentage of Council, committee and hearing agendas that meet relevant legislative timeframes.	100%	100%	100%	100%





Strategy

PURPOSE AND STRATEGIC FIT

This activity addresses the key strategic issues facing the District and ensures that Council responds in an integrated way. This activity includes:

- strategy development for key issues such as District growth and climate change
- place-based planning across the District
- statutory policies and bylaws
- corporate planning, including our Long Term Plan
- monitoring and reporting on key trends and data.

New government policy such as the National Policy Statement on Urban Development is placing greater emphasis on the need for strategic planning in areas with high rates of growth and development. Future reforms of the RMA are likely to place more emphasis on strategic and place-based planning.

Climate change is a key focus across our policy and strategy framework. The initial focus will be working across Council in delivery of climate change risk assessments which will inform future investment and planning decisions. We will also support sustainability outcomes and green house gas emissions reduction through our Sustainability Strategy.

POTENTIAL NEGATIVE EFFECTS


Ineffective strategies or the absence of strategic direction could lead to adverse environmental effects. This is mitigated through a review of our Growth Strategy to ensure it is relevant and based on current information.

CONTRIBUTION TO THE FOUR WELL-BEINGS

Strategy make an important contribution across all four well beings:

Key Strategy functions	Contribution to social, economic, environmental, and cultural well-being
STRATEGY AND MONITORING    	Strategy development covers issues which can support all four well-beings, including climate change mitigation and adaptation, economic development, biodiversity and housing.



Key Strategy functions	Contribution to social, economic, environmental, and cultural well-being
PLACE-BASED PLANNING    	Place-based planning, such as our placemaking programme, enables communities to directly engage with the future of their communities. This support all four well-beings for that place.
STATUTORY POLICIES AND BYLAWS  	Bylaws and statutory policies help protect the environment and amenity of our District as well as the safety of our communities.
CORPORATE PLANNING    	Our Long Term Plan and Annual Plan sets out what Council will do how we pay for it. These can contribute to all four well-beings.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution	
	EFFICIENT AND RESILIENT CORE SERVICES Our strategic planning ensures that core infrastructure is provided to meet the demands of growth in a managed and coordinated way.
	CARING FOR THE ENVIRONMENT Strategic planning ensures our environment is cared for and that we plan for future climate related risks.
	POSITIVE ABOUT THE FUTURE Strategic planning and implementation of key projects allows our City Centre to thrive.



PROUD TO BE LOCAL

Placemaking allows the community to plan for the future of their community.

LEVELS OF SERVICE

9.2 Our policies and strategies remain up to date and relevant to the community.

Performance measure	2021-22 target	2022-23 target	2023-24 target	2024-31 target
9.2.1 Percentage of policies, bylaws and strategies that are reviewed with the relevant statutory timeframes.	100%	100%	100%	100%





Māori Relationships

PURPOSE AND STRATEGIC FIT

Fostering meaningful and sustainable relationships with hapū, iwi and mātāwaka (a term that applies for all Māori who live in our District but who generally whakapapa to an area outside of it) organisations across our District is a crucial function of this activity.

Partnership enables us to work towards more robust decision-making and direction setting. Te Kārearea Strategic Standing Committee is a key decision making forum for our partnership with hapū.





Relationships also exist through operational programmes of work, as well as through key projects and initiatives.

POTENTIAL NEGATIVE EFFECTS

Failure to engage with our Māori partners will lead negative impacts across our environment and communities. To mitigate this we have operational processes and relationships for engagement with Māori, and have further strengthened our partnership with hapū through establishing Te Kārearea as a Standing Committee of Council.

CONTRIBUTION TO THE FOUR WELL-BEINGS

Māori Relationships make an important contribution to our cultural wellbeing:

Key Māori relationship functions	Promotion of social, economic, environmental, and cultural well-being
MĀORI RELATIONSHIPS    	Partnership with hapū is essential to ensure our decision making promotes the cultural wellbeing of our District. This approach has wider benefits to the environmental, social and economic well being of our Māori communities.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution



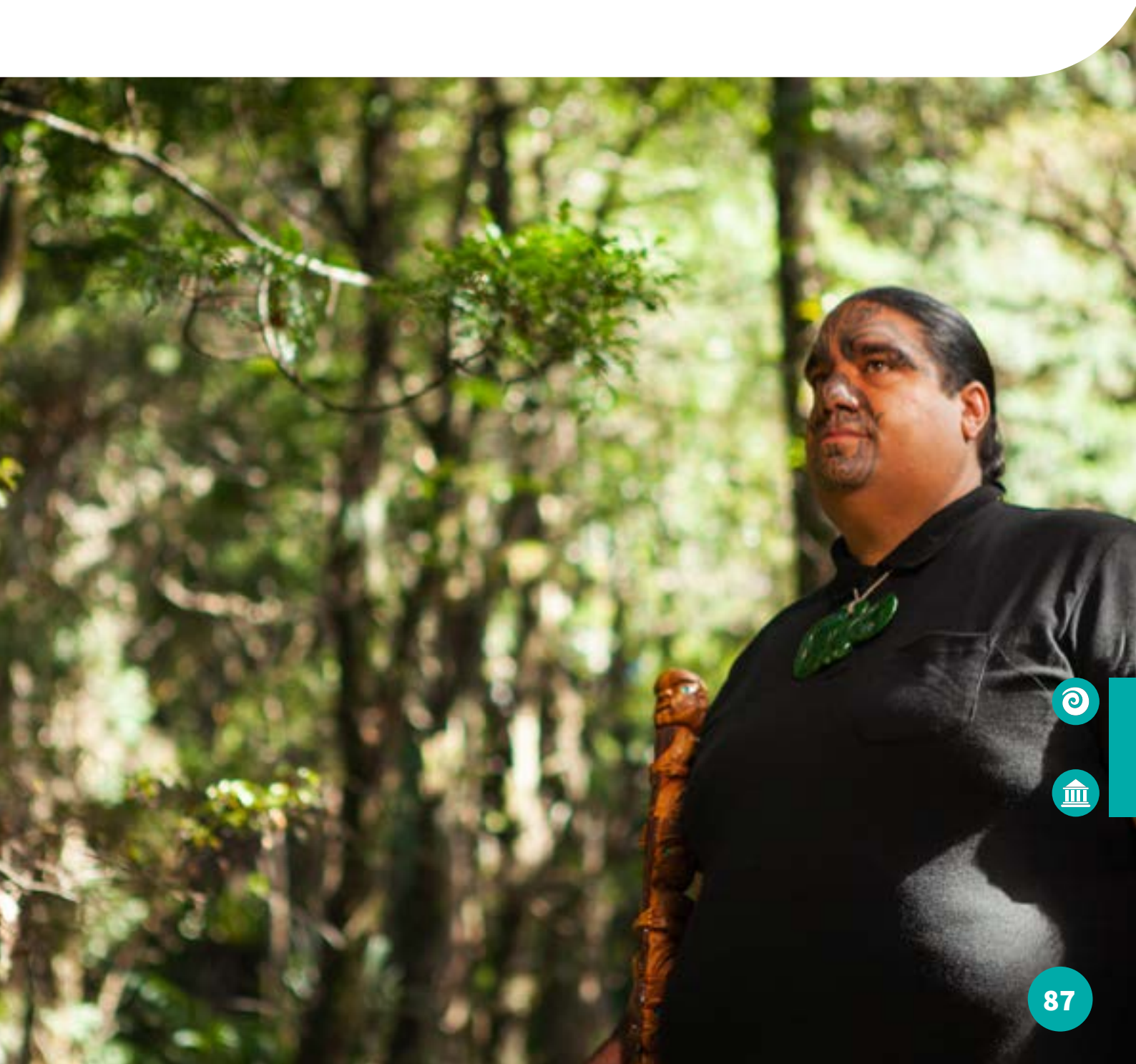
CARING FOR THE ENVIRONMENT

Partnership helps promote the importance of the environment and native biodiversity.



PROUD TO BE LOCAL

Partnership with hapū and relationships with Māori communities is essential for the social and cultural wellbeing of the District.





District Development

PURPOSE AND STRATEGIC FIT

Enabling and promoting economic activity in the District is a key strategic driver for District Development. This activity includes:

- the promotion of our District for tourism and business activity
- supporting business and key projects through the development process
- working with Northland Inc, the region's economic development agency.



This activity includes the management of our commercial property portfolio. This involves maintenance of buildings, tenancy management and property purchases and sales. The Finance Committee has oversight of our commercial portfolio.

POTENTIAL NEGATIVE EFFECTS

Failure to work in partnership with businesses can have a negative impact on our economy.

CONTRIBUTION TO THE FOUR WELL-BEINGS

District Development make an important contribution to our economic and social wellbeing:

Key District Development functions	Contribution to social, economic, environmental, and cultural well-being
DISTRICT DEVELOPMENT  	Promoting our District and supporting business activity benefits our economic wellbeing. The creation of jobs and income can support our social wellbeing.
COMMERCIAL PROPERTY 	The management of our commercial property enables economic activity to take place.

CONTRIBUTION TO COMMUNITY OUTCOMES

High contribution



POSITIVE ABOUT THE FUTURE

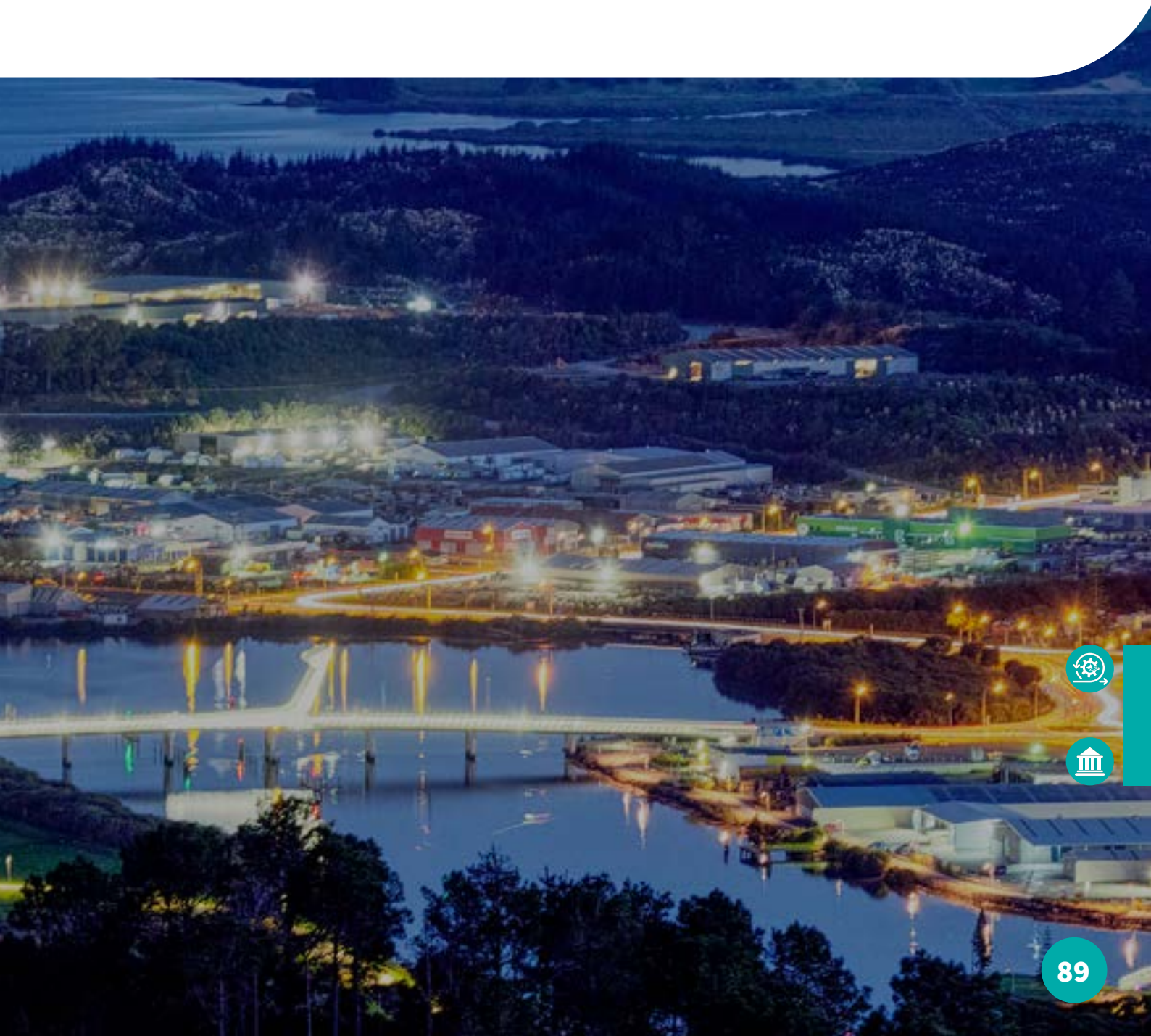
Strategic management of commercial property can enable our District to grow and thrive.

Promotion of tourism will support a number of local businesses across the District.



PROUD TO BE LOCAL

Partnership with local businesses can support our Districts economy.





10. Support Services

Support services are focussed on supporting the nine activity areas so that they are best positioned to deliver their various goods and services to the community. The following provides a brief background to the various support activities.

FINANCE SERVICES, RATES AND REVENUE

These departments play a key stewardship role. As well as facilitating the development of an effective Financial Strategy, we support Council in managing its financial resources on a day-to-day basis, as well as in the long-term. These departments provide services in respect of planning, monitoring and reporting to Council's financial and business resources and our treasury function actively manages Council's debt and investment positions for both the short and long-term.

We also administer transactional functions including rates, water billing, accounts receivable and receipting, including the efficient administration and maintenance of property records by ensuring the Rating Information Database and other property information systems are kept up to date. Efficient 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.

PEOPLE AND CAPABILITY

This team works across the business supporting and leading through day-to-day transactions, including recruitment and payroll and longer-term strategic matters such as employee development and change management. The department's vision is: to have the right people, motivated, engaged and delivering. To enable us to attract the right people into our business, it is important that Council is perceived as a good place to work.

CAPITAL PROJECTS, PLANNING AND DEVELOPMENT ENGINEERING

This department provides technical and administrative support to the Infrastructure Group. This includes planning, contract and general administration, asset management systems, databases, project and contract management.

ICT

This department supports the technical and informational function requirements of Council. From desktop systems to the management of data and documentation, we ensure accurate information is readily available and can be easily stored and accessed. We also ensure that our technology and systems allow Council to comply with its legislative requirements. Council's website plays a vital role as an interactive service for providing extensive resources for public information, documents and publications, consultations and GIS (Geographic Information System) mapping (including District Plan and hazard overlays).

The team also ensures that the underlying structures for the storage and fast retrieval of all corporate data are stable and available 24/7, with the ability to recover vital systems in the event of a disaster or interruption to services. This includes the ongoing development and enhancement of existing software systems to enable Council to meet the growing consumer demands from our District for faster supply and access to information. The team lead knowledge management disciplines including digitisation, management of physical and digital records, and compliance with relevant documentation.

COMMUNICATIONS

How we communicate with the community is essential in raising awareness of what Council does and why. It is also key to promoting projects and events that occur across our District. This team drives strategic communications, branding and internal, digital, corporate and daily media communications through various channels to acknowledge our District's diversity.

The department also efficiently produces all written, visual and audio content for digital and print publication – ensuring it is aligned to strategy, brand, legislation, media law and our audience's needs. Additionally, we support all Council functions in responding to daily media enquiries and various team members also serve as Public Information Managers in any Civil Defence events within our District.

BUSINESS SUPPORT

Business support provides a raft of support services to Council including premises, office furniture, vehicle fleet, phones, contracts (including tenancy agreements and security) and custodial and mail services.

This department also provides centre of expertise and organisational co-ordination for procurement and contract management functions.



Group entities

COUNCIL CONTROLLED ORGANISATIONS

Council currently delivers a variety of services through Council Controlled Organisations (CCOs).

Council delivers strategic services or initiatives through a CCO where it considers this is a more effective, efficient and financially viable option compared to other means of delivery.

The Local Government Act 2002 defines a CCO as either:

A company:

- in which equity securities carrying 50% or more of the voting rights at a meeting of the shareholders of the company are:
 - held by one or more local authorities; or
 - controlled, directly or indirectly, by one or more local authorities; or
- in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors; or

An entity in respect of which one or more local authorities have, whether or not jointly with other local authorities or persons:

- control, directly or indirectly, of 50% or more of the votes at any meeting of the members or controlling body of the organisation; or
- the right, directly or indirectly, to appoint 50% or more of the trustees, directors or managers (however described) of the entity.

Council has an interest in seven organisations that meet these definitions:

- Whangārei Art Trust
- Northland Events Centre (2021) Trust
- Whangārei District Airport
- Northland Regional Landfill Limited Partnership
- Whangārei Waste Ltd
- Springs Flat Contractors Ltd
- Local Government Funding Agency.

The Local Government Funding Agency is a CCO by nature of many local authorities jointly having at least 50 per cent shareholding. There are 31 shareholders, of which Council is one.

Each of these organisations are required to complete a Statement of Intent (SOI), unless an exemption under the Local Government Act 2002 has been granted. Under the Act if an entity is exempt then it is not a CCO. Whangārei Waste Ltd and Springs Flat Contractors Ltd are exempt organisations.

The non-exempt entities are:

Whangārei Art Trust (WAT)

The Whangārei Art Museum and the Hundertwasser Art Gallery with Wairau Māori Art Centre are managed by the WAT.

The Hundertwasser Art Centre with Wairau Māori Art Gallery opened in February 2022. WAT is incorporated as a Trust Board under the Charitable Trusts Act 1957. The board comprises seven positions, four appointed by Council. WAT receives funding from Council alongside its own revenue generation activity. The WAT owns the Hundertwasser Art Centre building, and the Whangārei Art Museum is located in Council-owned premises.

WAT operates to a number of strategic objectives, aligning to:

- Artistic excellence
- Visitor experience
- People – Collaborations for the benefit of our community
- Sustainability

These strategic objectives are expanded in the WAT Statement of Intent 22-23.

KEY PERFORMANCE TARGETS AND MEASURES

- Operate within agreed financial budgets
- Report on achievement against the strategic objectives and action areas (as outlined in the SOI) in the Half-yearly and Annual Reports
- Annually assess operation hours and exhibition quality to meet agreed funding
- Acquire and document all new items in accordance with WAT collection management policy and procedure
- Ensure less than 1% of art work handled by staff or the public will suffer irreparable losses or damage
- Improve visitor experience
- Strengthen community engagement through programs, events and collaborative initiatives
- Evidence of 10 programs, events or initiatives developed or in development annually
- Improve awareness and attendance at WAT.

Northland Events Centre (2021) Trust (NECT)

The NECT operates Semenoff Stadium at Okara Park. NECT is a charitable trust that was established on 1 December 2021. Council appoints up to five trustees that make up the Board, with four appointed to date and a fifth trustee to be appointed from local hapū.

Council provides funding to NECT by way of an annual operating grant. The building, turf, and underground assets are Council owned.

NECT operates for the purpose of:

- Operation and maintenance of a high-quality multipurpose events centre

- Providing a regional sporting, cultural, convention and events centre for use by community organisations, sports bodies, arts, musical, social and cultural organisations and public bodies
- Holding a wide range of activities and events for the benefit of the Region

KEY PERFORMANCE TARGETS AND MEASURES

- Deliver large events for the benefit of Northland Te Tai Tokerau
- Develop an event management service to contract to other event organisers
- Develop closer relationships with Tangata Whenua
- Increase commercial revenue
- Improve the visitor experience
- Delivery of one or more events that are sustainable and support zero waste
- Operate within agreed financial budgets

Whangārei District Airport (WDA)

The WDA is a fully serviceable airport for the use of visitors, residents and ratepayers and is required to meet the needs of scheduled and non-scheduled aviation operators and their customers.

It is a key activity that standards of safety are promoted and maintained, recognising the Civil Aviation Authority (CAA) and other safety and health requirements.

Our District Airport is a joint venture with the Crown through the Ministry of Transport. The principal activity is the provision of airport and landing facilities. The land is owned 100% by the Crown. Council's ownership consists of 100% of buildings and lighting and 50% interest in all other assets, liabilities and net surplus. Council operates the airport as the Airport Authority under the Airport Authorities Act 1966 (section 3) and its objectives are to run the airport in a cost effective and efficient manner while meeting Ministry of Transport requirements. Day-to-day management is effected by way of a management contract with Northland Aviation Limited.

KEY PERFORMANCE TARGETS AND MEASURES

- Operate within agreed financial budgets
- Actual spend ≤ budget
- Encourage new business development and existing business expansion by engaging alternative aviation and airport service providers and enabling business to grow through lease management and land use consent process
- Maintain user satisfaction through achieving satisfactory and very satisfactory ratings on the annual user survey
- Maintain best practice noise management process
- Explore sustainability opportunities

- Maintain Airport Certification by continuing to meet certification standards required by the Civil Aviation Authority
- Meet required legislative timeframes under the Local Government Act 2002 and Civil Aviation Act 1990
- Maintain an effective safety management system

COUNCIL CONTROLLED TRADING ORGANISATIONS

A Council Controlled Trading Organisation (CCTO) is a CCO that operates a trading operation for making profit.

Council has one CCTO: the Northland Regional Landfill Limited Partnership.

Northland Regional Landfill Limited Partnership (NRLLP)

The NRLLP is operated under a limited partnership agreement between the limited partners Whangarei District Council and Northland Waste Limited. The General Partner is Whangārei Waste Limited.

Council's Prospective Statement of Financial Position records Council's investment in the Limited Partnership.

The day-to-day operational activities of the Partnership are managed by Quay Contracting Limited, a subsidiary of Northland Waste Limited through a management agreement with Whangārei Waste Limited. The main activity of the Partnership is to provide waste disposal facilities in the Whangārei District.

The scope of activities of the Limited Partnership is to:

- own and operate the Puwera Landfill
- own, operate and manage ReSort Resource Recovery Park
- conduct such other and waste management activities as the parties agree shall be dealt with by the Limited Partnership from time to time.

KEY PERFORMANCE TARGETS AND MEASURES

- Open both the Puwera Landfill and Re-Sort facilities for a minimum of 40 hours each week
- Achieve no notifiable health and safety incidents occurring at all operational sites owned by NRLLP
- Ensure Re-Sort facilitates a minimum of 40% diversion away from landfill of all material being handled through the site
- Maintain compaction of 0.7 tonnes of placed refuse per cubic metre of airspace used
- Ensure six months landfill capacity is maintained at all times
- Achieve a minimum of 70% landfill gas destruction
- An additional target for 2023 is the completion of the Puwera gas to energy plant project with some electricity generated from landfill gas.

LOCAL GOVERNMENT FUNDING AGENCY

The Local Government Funding Agency (LGFA) is not a subsidiary of Council. It is a separate entity, jointly owned by the Crown and 30 local authorities, including Council. The LGFA raises debt funding either domestically and/or offshore in either New Zealand dollars or foreign currency and provides debt funding to New Zealand local authorities.

The LGFA will operate with the primary objective of optimising debt funding terms and conditions for participating Local Authorities. Among other things this includes:

- providing debt to participating local authorities at the lowest possible interest rates commensurate with the relevant maturity
- making longer-term borrowing available to participating local authorities
- enhancing the certainty of access to debt markets for participating local authorities, subject always to operating in accordance with sound business practice.

The LGFA is a Council Controlled Organisation and provides Council with a Statement of Intent, Half-yearly Report, and an Annual Report under the Local Government Act 2002.



FINANCIAL

INFORMATION

TE PĀRONGO AHUMONI

Forecast financial statements

Prospective Statement of Comprehensive Revenue and Expenditure

\$000		\$000	
Annual Plan 2022-23		Annual Plan 2023-24	LTP Year 3 2023-24
Revenue			
118,143	Rates	128,449	122,953
7,078	Development and other contributions	7,078	7,078
39,941	Subsidies and grants	55,527	30,545
17,027	Fees and charges	18,085	17,169
798	Interest revenue	1,835	134
19,013	Other revenue	19,680	19,824
202,000	Total revenue	230,654	197,703
Expenses			
83,508	Other expenditure	97,751	83,143
53,479	Depreciation and amortisation	60,437	53,553
8,992	Finance costs	10,631	8,440
34,479	Personnel costs	36,029	33,082
180,458	Total expenses	204,848	178,218
21,542	Surplus / (deficit) before taxation	25,806	19,485
-	Taxation charge	706	-
21,542	Surplus / (deficit) after taxation	25,100	19,485
Other comprehensive revenue and expenses			
21,878	Gain / (loss) on infrastructure asset revaluation	50,284	22,357
-	Gain / (loss) on other asset revaluations	-	-
43,420	Total comprehensive income	75,384	41,842

Prospective Statement of Changes in Net Assets/Equity

\$000		\$000	
Annual Plan 2022-23		Annual Plan 2023-24	LTP Year 3 2023-24
1,922,480	Opening balance as at 1 July*	2,141,744	1,877,510
43,420	Total comprehensive revenue and expense	75,384	41,842
-	Adjustments and contributions to net assets/equity	-	-
1,965,900	Total recognised net assets/equity as at 30 June	2,217,128	1,919,352

* The opening balance for the Annual Plan 2023-24 is taken from a revised forecast for 2022-23.

Prospective Statement of Financial Position

\$000		\$000	
Annual Plan 2022-23		Annual Plan 2023-24	LTP Year 3 2023-24
Assets			
Current assets			
32,196	Cash and cash equivalents	31,011	26,443
16,898	Debtors and receivables	27,782	19,941
-	Derivative financial instruments	-	-
487	Other financial assets	461	532
1,180	Other current assets	1,309	1,069
-	Assets held for sale	-	-
50,761	Total current assets	60,563	47,985
Non current assets			
98	Derivative financial assets	6,011	-
Other financial assets:			
10,707	- Investments held in joint ventures and subsidiaries	11,129	11,172
3,760	- Investments held in other entities	4,303	3,046
3,434	Other non current assets	7,809	-
2,064,979	Property plant and equipment	2,320,715	2,082,890
12,575	Intangible assets	12,858	11,741
854	Forestry assets	854	819
99,853	Investment properties	100,940	85,951
2,196,260	Total non current assets	2,464,619	2,195,619
2,247,021	Total assets	2,525,182	2,243,604

\$000		\$000	
Annual Plan 2022-23		Annual Plan 2023-24	LTP Year 3 2023-24
Liabilities			
Current liabilities			
29,053	Payables and deferred revenue	40,977	28,030
-	Tax provision	706	-
452	Derivative financial instruments	-	142
28,000	Current borrowings	30,000	30,000
3,489	Employee benefits liabilities	3,957	3,249
114	Provisions	64	45
61,108	Total current liabilities	75,704	61,466
Non current liabilities			
12,571	Derivative financial instruments	687	20,923
206,000	Non-current borrowings	230,000	241,000
499	Employee benefits liabilities	576	437
600	Provisions	480	336
343	Payables and deferred revenue	607	90
220,013	Total non current liabilities	232,350	262,786
281,121	Total liabilities	308,054	324,252
1,965,900	Net assets	2,217,128	1,919,352
Equity			
1,046,529	Retained earnings	1,064,414	1,043,041
65,955	Other reserves	92,066	59,678
853,416	Asset revaluation reserve	1,060,648	816,633
1,965,900	Total equity attributable to Council	2,217,128	1,919,352

Prospective Statement of Cash Flows


\$000		\$000	
Annual Plan 2022-23		Annual Plan 2023-24	LTP Year 3 2023-24
Cash flows from operating activities			
117,939	Receipts from rate revenue	129,666	122,022
39,897	Subsidies and grants received	56,053	30,349
16,173	Other revenue including development contributions	17,097	16,689
16,998	Fees and charges received	18,256	17,053
798	Interest received	1,853	131
26	Dividends received	36	35
(116,712)	Payments to suppliers and employees	(136,317)	(115,571)
(8,992)	Interest paid	(10,631)	(8,440)
66,127	Net cash flow from operating activities	76,013	62,268
Cash flows from investing activities			
-	Proceeds from fixed assets	-	-
1,716	Receipts from investments and loans	1,905	1,905
(109,005)	Purchase and development of fixed assets	(108,118)	(96,784)
-	Purchase of investments and loans provided	(6,094)	-
(107,289)	Net cash flow from investing activities	(112,307)	(94,879)
Cash flows from financing activities			
42,000	Proceeds from borrowings	29,000	32,000
-	Loan repayments received	-	-
-	Repayment of borrowings	-	-
-	Loans granted	-	-
42,000	Net cash flow from financing activities	29,000	32,000
838	Net increase/(decrease) in cash, cash equivalents and bank overdrafts	(7,294)	(611)
31,358	Cash, cash equivalents and bank overdrafts at the beginning of the year*	38,305	27,054
32,196	Cash, cash equivalents and bank overdrafts at the end of the year	31,011	26,443

* The amount at the beginning of the Annual Plan year is taken from a revised forecast for 2022-23.

Capital Expenditure


For the Financial Year 2023-24

(Project figures include both Operating and Capital Expenditure)



		\$000
	Budget 2023-24	Deferred to Future Years
 Transportation		
Amenity Lighting	97	-
Bridge and Structural Renewals	2,641	-
Bus Shelters	129	-
Coastal Protection Structures – Roading	92	-
Cycleways - Subsidised	4,375	3,000
Cycleways - Unsubsidised Programmed Work	323	-
Cyclone Gabrielle	3,000	-
Drainage Renewals	2,745	-
Footpaths Renewals	683	-
LCLR* Major Bridge Repairs	538	-
LCLR* Minor Improvement Projects	1,335	-
LCLR* Lighting Improvements	248	-
LCLR* New Footpaths	1,223	-
LCLR* PT Infrastructure	231	1,600
LCLR* Resilience Projects	1,615	-
LCLR* Safety Improvements	3,140	-
LCLR* Subsidised Seal Extensions	345	-
Low Carbon Transport WHG- City Centre bike and public transport facilities	4,025	-
Low Carbon Transport WHG- Kamo Shared path connection	4,200	-

*LCLR = Low Cost Low Risk

\$000

	Budget 2023-24	Deferred to Future Years
Low Carbon Transport WHG- Raumanga Shared Path connection	4,025	-
Lower James Street Upgrade	-	402
Parking Renewals	596	823
Seal Extensions - Unsubsidised	4,560	1,535
Sealed Road Pavement Rehabilitation	3,608	-
Sealed Road Resurfacing	5,523	-
Springs Flat Roundabout	2,482	2,000
Structures Component Replacement	2,387	-
Subdivision Works Contribution	59	-
Traffic Sign & Signal Renewals	1,473	-
Unsealed Road Metalling	3,588	-
Urban Intersection Upgrades	2,323	5,000
Whangārei City Centre Plan Implementation	3,334	2,520
Transportation Total	64,943	16,880
 Water		
Capital Projects (3 Waters)	-	-
Fairway Drive Pump Station Upgrade	236	300
Kamo Reservoir Additional Capacity	4,147	-
Minor Projects - Emergency Works	323	-
Reservoir Rehabilitation - Programmed Work	-	500
Reticulation - Programmed Work	2,935	3,377
Three Mile Bush Reservoir Additional Capacity	2,679	-
Treatment Plant Upgrades	6,576	16,000
Waipu Water Reticulation	108	-
Water Meter Renewals	377	-

\$000

	Budget 2023-24	Deferred to Future Years
Water Treatment Plant & Equipment Replacement	538	-
Whau Valley New Water Treatment Plant	-	-
Water Total	17,919	20,177
 Solid Waste		
Transfer Station Renewals	54	-
Solid Waste Total	54	-
 Wastewater		
Laboratory Equipment Renewals & Upgrades	17	-
Sewer Network Renewal	1,185	-
Sewer Network Upgrades	872	-
Wastewater Pump Station Remote Monitoring	377	-
Wastewater Pump Station Renewals	372	-
Wastewater Reticulation Upgrade	22	-
Wastewater Treatment Plant Renewals	767	2,499
Wastewater Treatment Plant Upgrades	3,110	5,277
Wastewater Total	6,721	7,776



Stormwater

Blue/Green Network	1,058	-
Improve Community Wellbeing & Placemaking (Storm)	250	-
Stormwater Catchment Management Plans & Assessments	326	-
Stormwater Renewals	1,934	-
Stormwater Upgrades	908	-
Transition to Sustainable Economy	925	-
Stormwater Total	5,400	-



Flood Protection

Gravity Drainage Gates	316	-
Level Sensor Renewals	35	-
Pump Upgrades/Renewals	215	-
Stop/Control Bank Renewals	185	-
Flood Protection Total	751	-



Community facilities and Service

Civil Defence		
Civil Defence Emergency Management Equipment Renewals	46	-
Civil Defence Emergency Management New Equipment	12	-
Tsunami Signage	29	-
Tsunami Sirens Renewals	1,929	-
Civil Defence Total	2,015	-
Community Development		
CCTV Upgrades & Improvements	319	-
Community Buildings Renewals & Improvements	8,249	-

	Budget 2023-24	Deferred to Future Years
Community Led Development	493	-
Pensioner Housing Renewals & Improvements	762	1,500
Community Development Total	9,821	1,500
Infrastructure Planning & Capital Works		
Blue/Green Network	2,067	-
Enable Housing Development & Growth	400	-
Improve Community Wellbeing & Placemaking (Comserv)	1,600	-
Infrastructure Planning & Capital Works Total	4,067	-
Libraries		
Book Purchases	1,185	-
Library Improvements	503	-
Library IT Equipment	117	-
Library Renewals	5	-
Libraries Total	1,811	-
Parks & Recreation		
Cemeteries Level of Service	11	-
Cemeteries Renewals	39	-
Cemetery Land Purchases	374	-
Coastal Structures Level of Service	97	95
Coastal Structures Renewal	1,753	605
Cyclone Gabrielle	1,401	-
Emerald Necklace - Sense of Place	5	-
Neighbourhood & Public Gardens Renewals	1,472	-
Neighbourhood Parks and Reserves	359	-
Parks Interpretation Information	56	-
Playgrounds & Skateparks Level of Service	554	-

\$000



	Budget 2023-24	Deferred to Future Years
Playgrounds & Skateparks Renewals	536	-
Pohe Island Development	260	64
Public Art	54	-
Public Toilets	54	-
Sport & Recreation Growth	1,334	-
Sport & Recreation Level of Service	583	-
Sport & Recreation Renewals	2,028	-
Walkway & Track Renewals	53	258
Waterfront Programme	272	-
Parks & Recreation Total	11,295	1,022
Venue and Events Whangārei		
Flags & Decorations	86	-
Forum North Venue - Entrance/ Lighting Enhancements	37	-
Forum North Venue - Furniture Upgrades	47	-
Forum North Venue - Health & Safety Upgrades	32	-
Forum North Venue Renewals	57	108
Forum North Venue Upgrades	110	-
Northland Event Centre Building Renewals	1,317	10,000
Venue and Events Whangārei Total	1,686	10,108
Community Facilities & Services Total	30,695	12,630



Governance and Strategy

Commercial Property Renewals & Improvements	1,450	-
New Airport Evaluation	893	900
Parihaka Transmission Mast Upgrade	876	-

\$000

	Budget 2023-24	Deferred to Future Years
Property Purchases	2,339	4,308
WAMT Air Conditioning Upgrade	319	-
Governance and Strategy Total	5,877	5,208
 Planning & Regulatory Services		
Dog Pound Renewals	5,074	-
Planning & Regulatory Total	5,074	-
 Support Services		
Business Support		
Council Vehicle Replacements	400	325
Forum North Venue Renewals - Bus Support	255	-
Furniture Renewals	52	-
Business Support Total	707	325
District Development		
Airport Renewals & Improvements	611	-
District Development Total	611	-

\$000

Budget
2023-24Deferred to
Future Years

ICT

Application and System Upgrades

601

15

Cloud Strategy/ICT

1,090

-

Cyber Security

610

-

IT Equipment New

404

-

Portal and Online Services

1,455

-

ICT Total

4,160

15

Infrastructure Planning & Capital Works

Better Off Funding Programme Delivery

150

-

Infrastructure Planning & Capital Works Total

150

-

People & Capability

Office Furniture

30

55

People & Capability Total

30

55

Support Services Total

5,658

395

Total

143,093

63,065

Reserve funds

Balances of reserves held are:					\$000
		Estimated opening balance 1 July 2023	Transfers in	Transfers out	Estimated closing balance 30 June 2024
Asset Revaluation Reserve		1,010,364	50,284	-	1,060,648
Total Asset Revaluation Reserve		1,010,364	50,284	-	1,060,648
Activity					
Trust Funds	Bequests held for specific purposes	11	-	-	11
Community Facilities and services	Community Development Fund 1 - to provide funding for land for reserves or community facilities on Council owned reserve land	4,241	171	-	4,412
	Community Development Fund 2 - to provide funding for community facilities on non-Council reserve land	7,489	320	-	7,809
	Community Development Fund 3 - to provide funding for performing arts activities	303	13	-	316
	Art Acquisitions - to fund acquisition of artworks	13	-	-	13
	Clock Purchases - to fund purchase of clocks for the Claphams Clocks Museum	52	-	-	52
	Leonard Library Reserve - bequest for the purchase of library books	215	-	-	215
Governance and Strategy	Property Reinvestment Reserve - to fund property purchases for a commercial return	21,207	424	3,788	17,843
General reserve	To fund operational grants committed but not paid and capital grants received but not spent	108	-	-	108
Water	To hold any surpluses for future funding of water activities	26,540	-	7,089	19,451
Flood protection - Hikurangi	To hold any surpluses for future funding of Flood Protection activities	448	-	201	247
Wastewater	To hold any surpluses for future funding of Wastewater activities	27,360	14,229	-	41,589
Total Reserves and Special Funds		87,987	15,157	11,078	92,066

Depreciation and amortisation by group of activities

\$000		\$000	
Annual Plan 2022-23		Annual Plan 2023-24	LTP Year 3 2023-24
21,973	Transportation	26,082	23,551
8,025	Water	7,773	7,071
248	Solid waste	234	90
9,294	Wastewater	9,073	7,503
3,789	Stormwater	4,042	3,460
453	Flood protection	377	319
8,247	Community facilities and services	8,718	7,178
89	Governance and strategy	83	92
49	Planning and regulatory services	72	134
1,312	Support services	3,983	4,155
53,479	Total depreciation and amortisation	60,437	53,553

Prospective everyday income and expenditure

\$000		\$000	
Annual Plan 2022-23		Annual Plan 2023-24	LTP Year 3 2023-24
21,542	Surplus / (deficit) after taxation per Prospective Statement of Comprehensive Revenue and Expenditure	25,100	19,485
Less capital revenue:			
(8,405)	Vested asset revenue	(8,403)	(8,614)
(7,078)	Development and financial contributions	(7,078)	(7,078)
(31,541)	Subsidies and grants for capital expenditure	(38,435)	(21,889)
(25,482)	Everyday (deficit) / surplus	(28,816)	(18,096)

Accounting Policies

REPORTING ENTITY

Whangarei District Council (Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. Council provides local infrastructure, local public services, and performs regulatory functions to the community.

The relevant legislation governing Council's operations includes the Local Government Act 2002 and the Local Government (Rating) Act 2002.

Council's accounting policies include reference to Council and its controlled entities. The 2023-24 Annual Plan is prepared only with respect to the parent, Whangarei District Council. Non-exempt Council controlled entities prepare a Statement of Intent which includes a three-year budget. Due to the immateriality of the controlled entities budgets they are not consolidated into Council's Annual Plan.

For the purposes of complying with generally accepted accounting practice in New Zealand (NZ GAAP), Council and the Group are public benefit entities (PBEs).

BASIS OF PREPARATION

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

Statement of compliance

The financial statements of Council and the Group have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FRP)R), which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with and comply with PBE Standards.

Presentation currency and rounding

The functional currency of Council, each of its subsidiaries and each of the joint ventures in which Council is a venturer, is New Zealand dollars. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000).

Budget Figures

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by Council in preparing these financial statements.

Affordable Waters Reform

The New Zealand Government is implementing a water services reform (previously referred to as Three waters Reform) that is intended to ensure all New Zealanders have safe, clean and affordable water services. This will be achieved by establishing ten regionally owned and led

public water entities to take on the delivery of drinking water, wastewater and stormwater services across New Zealand from 1 July 2024 to 1 July 2026.

Whangarei District Council is part of Entity A which includes all the Northland Councils and Auckland Council. It is still under consideration but envisaged that Entity A's 'go live date' will be 1 July 2024.

The reform will be enacted by three pieces of legislation:

- The Water Services Entities Act 2022: this contains the water entities' ownership, governance and accountability arrangements. This act received royal assent on 14 December 2022.
- The Water Services Legislation Bill: this provides water services entities with the necessary legislative functions, responsibilities, and powers to be fully operational from the 'go live' date on 1 July 2024. This is currently before Parliament's Finance and Expenditure Committee which is now considering submissions from the public, councils and others. The committee is due to report back to the House by 8 June 2023.
- Water Services Economic Efficiency and Consumer Protection Bill: this will provide the economic regulation and consumer protection framework for water services. This is currently before Parliament's Finance and Expenditure Committee which is now considering submissions from the public, councils and others. The committee is due to report back to the House by 8 June 2023.

The impact of this reform will mean that Whangarei District Council will no longer deliver three waters services or own the assets required to deliver these services. Until the above bills receive royal assent, the financial impact of the transfer on Whangarei District Council remains uncertain.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of 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:

- the assessed useful life of an item of property, plant and equipment impacts the carrying amount of that item and the amount of depreciation recognised in relation to that item
- assumptions and estimates are applied in determining the fair value of infrastructure assets and pensioner housing
- the impairment assessment of non-financial assets requires the use of key assumptions and estimates
- the determination of the landfill aftercare provision requires the use of key assumptions and estimates

- Council relies on the assumptions and estimates made by external valuers when performing the investment property revaluation. Movement in investment property values is not included within this budget.

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies for the budget figures:

- classification of property: Council owns a number of properties held to provide housing to pensioners. The receipt of market based rental from these properties is incidental to holding them. The properties are held for service delivery objectives as part of Council's social housing policy. The properties are therefore accounted for as property, plant, and equipment rather than as investment property
- revenue from exchange and non-exchange transactions: Council has exercised professional judgement when determining whether the substance of a transaction is that of non-exchange or exchange. Council has reviewed its revenue streams and referred to its Revenue and Financing Policy to identify activities partially funded by rates revenue. When this occurs, the revenue from that activity is treated as non-exchange. Council believes revenue recognition materially complies with the PBE accounting standards
- determine control/joint control: Council has determined in respect to associated entities its control or joint control when deciding inclusion or non-inclusion in Council and the Group's financials. Council considers various factors to determine control including: its capacity to control financing and operating policies, benefits obtained from the activities of the subsidiary, majority voting power on the governing body, trust deeds, as well as external advice.

See Significant Forecasting Assumptions on page 149 for additional assumptions applied to the prospective financial information.

REVENUE

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services, excluding Goods and Services Tax, rebates and discounts and after eliminating sales within the group.

Revenue may arise from exchange or non-exchange transactions. Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange. Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Where a non-exchange transaction stipulates that the Group must provide specified services in exchange for revenue, the Group determines whether that stipulation constitutes a restriction or a condition:

- a restriction specifies the services that must be performed, but does not require funds to be returned if they are not spent as stipulated. Revenue from a non-exchange transaction with restrictions is recognised when received, or when the Group becomes entitled to it
- a condition specifies the services that must be performed and requires funds to be returned if they are not spent as stipulated. Non-exchange transactions with conditions are recognised as liabilities when received and revenue is recognised and the associated liability extinguished as the specified services are provided.

Revenue from non-exchange transactions that do not stipulate that the Group must provide specified services in exchange for revenue is recognised on receipt.

RATES

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.
- Rates remissions are recognised as a reduction of rates revenue when Council has received an application that satisfies its rates remission policy.
- Rates collected on behalf of Northland Regional Council (NRC) are not recognised in the financial statements, as Council is acting as an agent for NRC.

DEVELOPMENT AND FINANCIAL CONTRIBUTIONS

Development and financial contributions are recognised as revenue when Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as Council provides, or is able to provide, the service.

SUBSIDIES AND GRANTS

Council receives funding assistance from Waka Kotahi NZ Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

FEES AND CHARGES

Building and resource consent revenue

Fees and charges for building and resource consent services are recognised when complete.

Sale of goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

INTEREST REVENUE AND FINANCE COSTS

Borrowing costs are expensed in the financial year in which they are incurred.

VESTED OR DONATED PHYSICAL ASSETS

For assets received for no or nominal consideration, the asset is recognised at its fair value when Council obtains control of the asset. The fair value of the asset is recognised as revenue.

The fair value of vested or donated assets is usually determined by reference to Council's most recent valuation rates and useful lives.

SALARIES AND WAGES

Salaries and wages are recognised as an expense as employees provide services.

SUPERANNUATION SCHEMES – DEFINED CONTRIBUTION SCHEMES

Employer contributions to KiwiSaver, the Government Superannuation Fund and other defined contribution superannuation schemes are accounted for as defined contribution schemes and are recognised as an expense in the surplus or deficit when incurred.

GRANT EXPENDITURE

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

Discretionary grants are those grants that are awarded at the discretion of Council. They are recognised when a grant has been approved by Council and that approval has been communicated to the applicant. Council's grants awarded have no substantive conditions attached.

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. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

INCOME TAX

Council is not subject to income tax except for revenue derived from Council Controlled Organisations (Northland Regional Landfill Limited Partnership and Whangārei District Airport).

Income tax expense includes components relating to both current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences.

Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that affects neither accounting profit nor taxable profit.

Current tax and deferred tax are measured using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to items recognised in other comprehensive revenue and expense or directly in equity.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

The carrying value of cash at bank and short-term deposits with maturities less than three months approximates their fair value.

DEBTORS AND RECEIVABLES

Short-term receivables are recorded at the amount due, less any provision for uncollectability.

A receivable is considered to be uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amount expected to be collected.

Rates are written-off:

- When remitted in accordance with Council's rates remission policy; and

- In accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

OTHER CURRENT ASSETS

Inventories

Water chemicals used for the treatment of water are expensed at the time of purchase. No amount is recognised as inventory at year end.

OTHER FINANCIAL ASSETS

The Group classifies its financial assets in the following categories: financial assets at fair value through surplus or deficit, loans and receivables, held to maturity financial assets and financial assets at fair value through the statement of comprehensive revenue and expense. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Financial assets at fair value through surplus or deficit

This category has two sub categories: financial assets held for trading and those designated at fair value through profit or loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of balance date.

The Group's financial assets at fair value through surplus or deficit comprise in the money derivatives (principally interest rate swaps).

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Group provides money, goods or services directly to a debtor with no intention of selling the receivable. They are included in current assets, except for those with maturities greater than 12 months after balance date, which are included in non-current assets.

The Group's loans and receivables comprise cash and cash equivalents, trade and other receivables, loans to community organisations and related party loans.

Loans to community organisations at nil or below market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The difference between the face value and present value of expected future cash flows of the loan is recognised in surplus or deficit as a grant.

Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that management has the positive intention and ability to hold to maturity.

The Group currently has no financial assets classified as held to maturity.

Financial assets at fair value through the statement of comprehensive revenue and expense

Financial assets at fair value through the statement of comprehensive revenue and expense are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of balance date.

The Group's shares in public companies are included in this category as they are not classified in any other category. These are held for strategic purposes and there is no intention to sell.

Measurement

Purchases and sales of financial assets are recognised on trade date (which is the date on which the Group commits to purchase or sell the asset). Financial assets are initially measured at fair value plus transaction costs unless they are carried at fair value through surplus or deficit, in which case they are recognised at fair value and the transaction costs are expensed.

After initial recognition, all financial assets are measured at fair value. Council uses a variety of methods to determine fair value of financial assets. Some of these include quoted market prices and estimated discounted cashflows. Realised and unrealised gains and losses arising from changes in the fair value of financial assets are included in surplus or deficit in the period in which they arise.

The Group assesses at each balance date whether there is objective evidence that a financial asset or a group of financial assets is impaired. Impairment is recognised in surplus or deficit.

De-recognition

Financial assets are de-recognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Group has transferred substantially all the risks and rewards of ownership.

NON-CURRENT ASSETS HELD FOR SALE

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. They are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs are recognised in the surplus or 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 are not depreciated or amortised while they are classified as held for sale.

INVESTMENT PROPERTIES

Investment properties are properties which are held either to earn rental revenue or for capital appreciation or for both and generate cash flows largely independent of other assets held by the entity.

An investment property is measured initially at its cost, including transaction costs. After initial recognition, investment property is measured at fair value at each reporting date. Gains or losses arising from a change in the fair value of investment property are recognised in surplus or deficit.

Investment properties do not include property held primarily for strategic purposes or to provide a social service (such as pensioner housing), even though such property may earn rentals or appreciate in value. Such properties are instead classified as items of property, plant and equipment.

When the use of a property changes from investment property to owner occupied property, the property is reclassified as owner occupied property and recorded at its fair value at the date of transfer.

FORESTRY ASSETS

Standing forestry assets are independently revalued to fair value less estimated costs to sell every three years. Forestry assets were last revalued as at 30 June 2021.

Gains or losses arising on initial recognition of forestry assets at fair value less estimated costs to sell and from a change in fair value less estimated costs to sell are recognised in the surplus or deficit when incurred.

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment is initially recognised at cost.

The cost of an item of property, plant and equipment includes its purchase/construction price and costs directly attributable to bringing it to the location and condition necessary for it to operate as intended. In the case of landfills, post closure costs and restoring the site on which it is located are included.

Where an item of property, plant and equipment is self constructed, its construction cost includes the cost of materials and direct labour and an appropriate proportion of production overheads. Costs are recognised as work in progress and are transferred to the relevant asset class only when construction is complete.

Where an item of property, plant and equipment is donated or received at a subsidised amount, it is initially recognised at fair value. This applies to some infrastructure assets and land which has been vested to the Group and as part of the subdivision consent process:

- the vested reserve land has been recognised at the time of transfer at market value, which is recognised as vested asset revenue and deemed to be its initial cost

- vested infrastructure assets have been valued on initial recognition based on the actual quantities of infrastructure components vested and the current ‘in the ground’ cost of providing identical services.

Revaluation

Property, plant and equipment that is carried under the revaluation model is revalued with sufficient regularity to ensure that the carrying amount does not materially differ from fair value. All revalued property, plant and equipment is revalued at least every three years, except for roading which is revalued annually, and pensioner housing, which is revalued every five years. The valuation method employed is optimised depreciated replacement cost, except pensioner housing which is valued at market value.

Revaluations are accounted for on a class of asset basis.

An increase in carrying amount is recognised in an asset revaluation reserve in equity, except to the extent that it reverses a revaluation decrement for the same asset class previously recognised in surplus or deficit, in which case the increment is recognised in surplus or deficit. Decreases that offset previous increases of the same asset class are recognised in the asset revaluation reserve in equity; all other decreases are recognised in surplus or deficit. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

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 Group and the cost of the item can be measured reliably.

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

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are recognised when the recognition criteria above is met. All other repair and maintenance costs are recognised in surplus or deficit as incurred.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Disposals

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

Subsequent measurement

Subsequent to initial recognition, items of property, plant and equipment are carried under either the cost model (cost less accumulated depreciation and accumulated impairment) or the revaluation model (fair value at the date of the revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses).

When the use of a property changes from owner-occupied to investment property, the property is reclassified as an investment property at its carrying value at the date of the transfer, and then revalued annually in line with the investment property accounting policy.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment (excluding land and work in progress), at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Where material parts of an item of property, plant and equipment have different useful lives, or where significant parts of an item of property, plant and equipment are required to be replaced at intervals, they are accounted for as separate items of property, plant and equipment.

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

Class of PP&E	Estimated useful life
Operating assets	
Land	Indefinite
Buildings	10-100
Strategic land	Indefinite
Strategic buildings	35-50
Pensioner housing – land	Indefinite
Pensioner housing - buildings	14-80
Library books	10
Motor vehicles	5
Office furniture and fittings	3-20
Plant and equipment	3-80
Infrastructure assets	
Land for roads*	Indefinite
Roading network	
Bridges	15-100
Carriageways	4-70
Formation	Indefinite
Culverts	35-80

Class of PP&E	Estimated useful life
Footpaths	10-55
Kerbs and channels	60
Street and road signs	15
Traffic services	15-40
Water	
Pipes	50-107
Plant and equipment	5-80
Treatment plant	60
Wastewater	
Pipes	30-101
Pumps and pump stations	20-100
Manholes	80-101
Treatment plant	15-100
Stormwater	
Pipes	11-125
Manholes	11-100
Parks and recreation	
Walkways, reserves and sports fields	10-100
Restricted assets	
Heritage assets**	Indefinite
Parks and reserve land	Indefinite
Marina structures***	40-44

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

*Land under roads was valued based on fair value of adjacent land, effective 30 June 2005. On transition to NZ IFRS Council elected to use the fair value of land under roads as at 30 June 2007 as deemed cost. Land under roads is no longer revalued.

** Valued at the estimated current market value as at 30 June 2002 by the Art Museum Curator. Subsequent additions are recorded at cost or market value. Donated assets do not form part of the cyclical valuation.

*** Historical assets situated at Whangārei Marina and Tutukākā Marina (under the management of the Whangārei Harbour Marina Trust and the Tutukākā Marina Management Trust respectively).

Impairment of property, plant and equipment

Property, plant and equipment 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. The Group conducts an annual review of asset values, which is used as a source of information to assess for any indicators of impairment.

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 its value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. Impairment losses for revalued items are recognised in the same manner as revaluation decrements. Impairment losses for items carried at cost are recognised in the surplus or deficit.

Value in use for non-cash-generating assets

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash-generating assets, value in use is determined as the present value of the asset's remaining service potential, which is the depreciated replacement cost of the asset.

Value in use for cash-generating assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return.

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

INTANGIBLE ASSETS

Computer software

Acquired computer software licences are capitalised based on the costs incurred to acquire and prepare the software for use.

Costs directly associated with the development of identifiable and unique software products, where the criteria for capitalisation have been met, are recognised as an asset.

Staff training costs are recognised in the surplus or deficit when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Computer software assets are amortised using the straight line method over their estimated useful lives (3 to 10 years).

Easements

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

Carbon credits

The Group participates in the New Zealand Emission Trading Scheme (ETS). Purchased New Zealand Units (NZU's) are recognised at cost on acquisition, and NZU's which represent carbon credits received from the Government are recognised at fair value as at the date of transfer. NZU's have an indefinite useful life and consequently aren't amortised, but are tested for impairment annually.

After initial acquisition, NZU's are recorded at the NZU spot rate at 30 June. This is considered to be fair value.

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 derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

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

Class of intangible asset	Estimated useful life (years)
Computer software	3-10

Impairment of intangible assets

Intangible assets that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment.

For further details, refer to the policy for impairment of property, plant, and equipment. The same approach applies to the impairment of intangible assets.

DERIVATIVE FINANCIAL INSTRUMENTS

The Group uses derivative financial instruments (principally interest rate swaps) to hedge various risks (principally those associated with borrowing at variable interest rates).

Derivatives are initially recognised at fair value on the date a derivative contract is entered into. Any associated transaction costs are expensed.

Derivatives are subsequently carried at fair value. In the money derivatives are classified as financial assets at fair value through surplus or deficit and out of the money derivatives are classified as financial liabilities at fair value through surplus or deficit.

The method of recognising changes in fair value depends on whether the derivative is designated as a hedging instrument and if so, the nature of the item being hedged. None of the Group's derivatives is designated as a hedging instrument. All changes in the fair value of the Group's derivatives are recognised in surplus or deficit and fair value is assessed annually.

PAYABLES AND DEFERRED REVENUE

Short-term creditors and other payables are recorded at their face value.

PROVISIONS

A provision is recognised 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 an outflow of future economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

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'.

BORROWINGS

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

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

EMPLOYEE ENTITLEMENTS

Short-term employee entitlements

Employee benefits that are due to be settled wholly within twelve months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned to, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Defined contribution schemes

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit when incurred.

EQUITY

Equity is the community's interest in Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- accumulated funds
- reserves and special funds
- asset revaluation reserve.

Reserves and special funds

These reserves and funds 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.

Some reserves and special funds 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 to and from these reserves may be made only for specified purposes or when specified conditions are met.

Also included in reserves and special funds are reserves restricted by Council decision. Council may alter them without reference to any third party or the courts. Transfers to and from these reserves are at the discretion of Council.

Asset revaluation reserves

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

CAPITAL COMMITMENTS AND OPERATING LEASES

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

The Group as a lessee

The Group is a lessee in operating leases. Lease payments under an operating lease are recognised on a straight-line basis over the term.

The Group as a lessor

The Group is a lessor in operating leases. Receipts from operating leases (net of incentives provided to lessees) are recognised on a straight line basis over the term of the lease.

Capital commitments

Capital commitments represent capital expenditure contracted for at balance date but not yet incurred.

GOODS AND SERVICES TAX

Items in the financial statements are stated exclusive of goods and services tax (GST), except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from or payable to Inland Revenue is included as part of receivables or payables in the statement of financial position.

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

Commitments and contingencies are disclosed exclusive of GST.

PUBLIC BENEFIT ENTITY FINANCIAL REPORTING STANDARD 42 PROSPECTIVE FINANCIAL STATEMENTS (PBE FRS 42)

Council has complied with PBE FRS 42 in the preparation of these prospective financial statements. The following information is included to satisfy the requirements of PBE FRS 42:

- i) Description of the nature of the entity's current operation and its principal activities: Whangarei District Council is a territorial local authority, as defined in the Local Government Act 2002. Council's principal activities are outlined within this Annual Plan.
- ii) Purpose for which the prospective financial statements are prepared: It is a requirement of the Local Government Act 2002 to present prospective financial statements that span one year and include them in the Annual Plan. This allows ratepayers and residents the opportunity to review Council's projected financial results and position. Information included in these prospective financial statements may not be appropriate for other purposes. Prospective financial statements are revised every year to reflect updated assumptions and costs.
- iii) Bases for assumptions, risks and uncertainties: The financial information has been prepared based on best estimate assumptions as to the future events which Council expect to take place. Council has considered factors that may lead to a material difference between information in the prospective financial statements and actual results. See Significant Forecasting Assumptions on page 149 for additional assumptions applied to the prospective financial information.
- iv) Cautionary note: The financial information is prospective. Actual financial results are likely to vary from the information presented and these variations may be material.
- v) Other disclosures: These prospective financial statements were adopted as part of the 2023-24 Annual Plan for Whangarei District Council on 29 June 2023. Council is responsible for the prospective financial statements presented, including the assumptions underlying the prospective financial statements and all other disclosures. The Annual Plan is prospective and as such contains no actual operating results.

Annual plan disclosure statement for year ending 30 June 2024

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 annual 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.

Benchmark		Planned	Met
Rates affordability benchmarks			
• income	70%	48%	Yes
• increases	8.9%	8.9%	Yes
Debt affordability benchmark			
• external debt	175%	99%	Yes
Balanced budget benchmark	100%	105%	Yes
Essential services benchmark	100%	196%	Yes
Debt servicing benchmark	15%	5%	Yes

Notes

1 RATES AFFORDABILITY BENCHMARK

(1) For this benchmark,—

- (a) the council's planned rates income for the year is compared with quantified limits on rates contained in the financial strategy included in the council's long-term plan; and
- (b) the council's planned rates increases for the year are compared with quantified limits on rates increases for the year contained in the financial strategy included in the council's long-term plan.

(2) The council meets the rates affordability benchmark if—

- (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
- (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

2 DEBT AFFORDABILITY BENCHMARK

(1) For this benchmark, the council's planned borrowing is compared with quantified limits on borrowing contained in the financial strategy included in the council's long-term plan.

(2) The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

3 BALANCED BUDGET BENCHMARK

(1) For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

(2) The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

4 ESSENTIAL SERVICES BENCHMARK

(1) For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.

(2) 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.

5 DEBT SERVICING BENCHMARK

(1) For this benchmark, the council's planned borrowing costs are presented 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).

(2) Because Statistics New Zealand projects that the council's population will grow faster than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 15% of its planned revenue.

Funding impact statement

This statement sets out the information required by clause 20 of Schedule 10 of the Local Government Act 2002 to assist ratepayers in understanding the impact of the Annual Plan. This statement should be read in conjunction with the Revenue and Financing Policy prepared as part of the Long Term Plan (LTP) process. The amounts stated for 2023-24 are indicative.

FINANCIAL DISCLOSURES

The Local Government Act requires disclosure of all sources of funding in a prescribed format. The Funding Impact Statement showing the overall sources of funding, the amount of funds expected from each source and how those funds will be applied has been included on page 11 of this document, which are to be read together with and form part of this Funding Impact Statement.

RATES

These rates are based on the funding requirements set out in the Annual Plan together with the land values, and property numbers included in Council's Rating Information Database.

GENERAL RATES

General rates are set under Section 13 of the Local Government (Rating) Act 2002. Council proposes to set a general rate for all rateable land in our District.

The general rate will be made up of a uniform annual general charge (UAGC) and a value-based general rate.

Value-based general rates

The value-based general rate will be assessed on the land value of each rateable rating unit in our District.

The general rate will be set on a differential basis based on the category of land use and the activities which are permitted, controlled or discretionary for the area in which the land is situated.

The objective of the differential rate is to achieve the total revenue sought from each category, as set out on page 135.

Where a property is used for more than one purpose, Council will consider apportioning the value of the property between the different categories. For properties where the additional use(s) is less than 30% of the rating unit's area and the apportioned land value is less than \$30,000, no rating apportionments will be created, and the rating unit will be categorised in the category that reflects the primary use.

Subject to legal rights of objection, it shall be at the sole discretion of Council to determine the use or principal use of any rating unit.

The value-based general rate for a given property will be assessed by multiplying the land value of the rating unit by the rate per dollar that applies to the differential.

These definitions are also used for the sewerage disposal rate.

DIFFERENTIAL BASIS

All rating units in our District are allocated to the most appropriate category. The categories are:

Category 1: Residential

All rating units which are used principally for residential or lifestyle residential purposes including lifestyle retirement villages, flats and apartments, that are not categorised as multi-unit. This category includes all rating units that are unused or used for a purpose other than a commercial and industrial one but that on their own and/or in the context of the surrounding land have been created and/or developed for residential use and/or are zoned for residential use.

Category 2: Multi-unit

All rating units used principally for residential purposes and on which is situated multi-unit type residential accommodation that is used principally for temporary or permanent residential accommodation for commercial purposes, including, but not limited to, hotels, boarding houses, motels, tourist accommodation, residential clubs, hostels, but excluding any properties which are licensed under the Sale and Supply of Alcohol Act 2012.

Category 3: Miscellaneous properties

All rating units not otherwise categorised.

Category 4: Rural

All rating units which are used (solely or with other rating units) principally for agricultural, horticultural, forestry, pastoral or aquaculture purposes, or for the keeping of bees, poultry or other livestock. This does not include rating units which on their own or in the context of the surrounding land have been created and/or developed for commercial and industrial use and/or mixed use but that are being used for one of the rural purposes described in the preceding sentence and/or zoned for commercial and industrial use. Also included in this category are rating units of which the land is unused but is primarily developed for and capable of being used for rural uses.

Category 5: Commercial and industrial

All rating units used principally for commercial, industrial or related purposes. This category includes properties licensed under the Sale and Supply of Alcohol Act 2012, and private hospitals and private medical centres. This category also includes rating units which are not being used but on their own or in the context of the surrounding land have been created and/or developed for commercial and industrial use and/or mixed use and/or are zoned for commercial and industrial use. This category also includes rating units that are being used for rural purposes but on their own or in the context of the surrounding land have been created and/or developed for commercial and industrial use and/or mixed use and/or are zoned for commercial and industrial use.

In the context of these definitions:

- mixed use means the commercial and industrial and residential use
- lifestyle residential purposes means land generally zoned rural, where the predominant use is residential and is normally less than 20 hectares.

Uniform Annual General Charge

The Uniform Annual General Charge (UAGC) is set under Section 15 of the Local Government (Rating) Act 2002. The UAGC will be charged to each separately used or inhabited part (SUIP) of a rating unit. The effect of this is that where a rating unit has more than one use or occupation, a separate charge will apply to each part.

The UAGC is calculated according to the judgement of Council on what is the proper balance between the fixed and variable parts of the general rate and on any consequential impacts on individuals and groups of ratepayers.

A UAGC of \$701.00 (including GST) will apply per SUIP for 2023-24. This is estimated to produce \$32.133 million (including GST) for 2023-24 and equates to 32 percent of general rates revenue and 21 percent of total rates revenue.

DEFINITION OF SEPARATELY USED OR INHABITED PART OF A RATING UNIT

A separately used or inhabited part is defined as:

- any part of a property (rating unit) that is separately used or occupied, or is intended to be separately used or occupied (including any vacant unit) by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, license, or other agreement
- any part of a rating unit that is separately used, or occupied, or intended to be separately used or occupied (including any vacant unit) by the ratepayer.

Examples include:

- each separate shop or business activity on a rating unit
- each occupied or intended to be occupied dwelling, flat, or additional rentable unit (attached or not attached) on a rating unit
- individually tenanted flats, including retirement units, apartments and town houses (attached or not attached) or multiple dwellings on Māori freehold land on a rating unit

GENERAL RATES FOR THE 2023-24 FINANCIAL YEAR

Total general rates required for 2023-24 are \$99.991 million GST inclusive. This is made up of the value based general rate and the uniform annual general charge.

The value-based general rate is set on land value and assessed on a differential basis. The differential rate in the dollar for each category of land use is set to achieve the share of the total revenue sought from each category. The percentage share of revenue sought from each category of land use for 2023-24 is:

Sector category	2023-24
Residential	67.84%
Multi-Unit	0.24%
Miscellaneous	0.27%
Rural	8.47%
Commercial and industrial	23.18%
Total	100.00%

The amount required from each category is divided by the total land value for that category to establish the cents in the dollar rate for each category. The relationship or differential between the categories will be the result of these calculations.

Details of the rates and the amount of revenue sought for the 2023-24 year is:

			\$ (GST inclusive)		
Value-based general rates			Uniform Annual General Charge		Total general rates
Basis of assessment: Per \$ of land value			Basis of assessment: Per separately used or inhabited part of a rating unit		
Type of rate	Rate 2023-24	Revenue sought 2023-24	Rate 2023-24	Revenue sought 2023-24	
Residential category	0.0023326	38,280,000	701.00	29,557,000	67,837,000
Multi-unit category	0.0046652	211,000	701.00	31,000	242,000
Miscellaneous category	0.0023326	166,000	701.00	102,000	268,000
Rural category	0.0033485	7,280,000	701.00	1,189,000	8,469,000
Commercial and industrial category	0.0126144	21,921,000	701.00	1,254,000	23,175,000
Total		67,858,000		32,133,000	99,991,000

TARGETED RATES FOR THE 2023-24 FINANCIAL YEAR

Targeted rates are set under Section 16 of the Local Government (Rating) Act 2002.

Targeted rates are used where a Council service provides a specific activity or a benefit to a specific group of people and consequently it is these beneficiaries that are charged the cost of providing the service. It may apply to all ratepayers or a specific group of ratepayers.

Sewerage disposal rate

The activity for which the targeted rate is set is the operation and maintenance of the sewerage disposal system. The targeted rate is set on a differential basis. Residential connections will pay an amount per separately used or inhabited part of a rating unit (as defined on page 134), regardless of the number of toilet pans or urinals. Other premises, i.e. non-residential, will pay a fixed charge per toilet pan or urinal. The rate is only assessed to rating units connected to Council's wastewater system.

Details of rates for and the amount of revenue sought from, targeted rates for sewage disposal are:

			\$ (GST inclusive)	
Type of rate	Basis of assessment	Rate 2023-24	Revenue sought 2023-24	
Total			28,290,000	
Residential category as defined in the value-based general rates category 1	Per separately used or inhabited part of a rating unit	902.00	22,664,000	
Other-non residential as defined in the value-based general rates categories 2-5	Per toilet pan or urinal	584.00	5,626,000	

Water rates

The activity for which the targeted rates is set is for the catchment, storage, treatment and distribution of water throughout various parts of our District. A targeted rate set under section 19 of the Local Government (Rating) Act 2002 will apply for water consumption based on water consumed as recorded by a water meter on a per cubic metre basis. The targeted rate under section 19 will be calculated as a fixed charge per unit (cubic metre) of water consumed ("Volumetric consumption charge").

A fixed targeted rate set under section 16 of the Local Government (Rating) Act 2002 will apply to all connected and metered properties "Supply charge (metered)". This is in addition to the volumetric consumption charge.

A fixed targeted rate set under section 16 of the Local Government (Rating) Act 2002 will apply per provision of service per SUIP of a rating unit for those premises where consumption of water is not recorded through a meter, but the property is connected to any of our District's water supply systems ("Uniform charge (unmetered)"). A supply charge is not assessed where the uniform unmetered water charge is assessed.

A fixed targeted rate set under section 16 of the Local Government (Rating) Act 2002 will apply per SUIP of a rating unit for availability of water ("Availability charge") where premises

are capable of being connected to the water supply as they are situated within 100 metres of any public water supply reticulation system but are not connected.

Targeted rates for back flow prevention apply to all properties which have a back-flow preventer connected. The revenue will be used for the monitoring and maintenance of the back-flow preventers. The rate will be assessed on the size of the back-flow preventer.

Details of rates for, and the amount of revenue sought from, targeted rates for water are:

		\$ (GST inclusive)	
Type of rate	Basis of assessment	Rate 2023-24	Revenue sought 2023-24
Volumetric consumption charge	Volume of metered water consumed per cubic metre	3.21	18,775,000
Supply charge (metered)	Provision of service per separately used or inhabited part of a rating unit	38.00	905,000
Availability charge	Availability of service per separately used or inhabited part of a rating unit	38.00	6,000
Uniform charge (unmetered)	Provision of service per separately used or inhabited part of a rating unit	527.00	44,000
Backflow preventer charge	Provision of service per connection based on the nature of connection		129,000
	15/20mm connection	89.39	N/A
	25mm connection	90.61	N/A
	32mm connection	107.19	N/A
	40mm connection	109.70	N/A
	50/60mm connection	113.81	N/A
	80/100mm connection	286.65	N/A
	150mm connection	335.57	N/A
	200mm connection	555.77	N/A

Flood protection rate

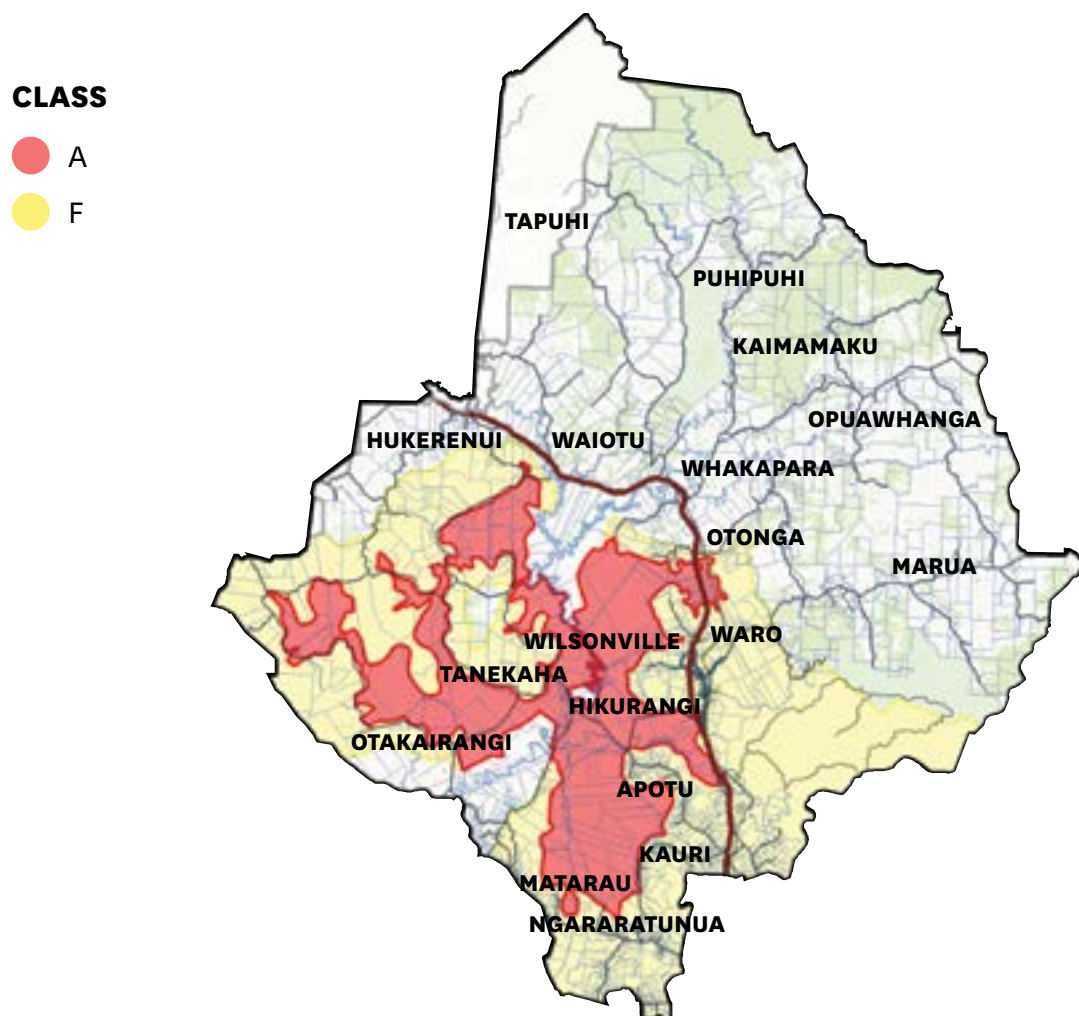
HIKURANGI SWAMP RATING DISTRICTS

A targeted rate applies to properties in the Hikurangi Swamp Special Rating District. The area of land within this special rating district is divided into classes based on location and area of the scheme on a property or part of a property. The activity funded by this targeted rate is to defray the costs of the Hikurangi Swamp Major Scheme set out on page 78 of the 2021-31 Long Term Plan.

The targeted rate is based on a differential graduated scale according to the class of the property and the area of land within the rating unit. Some properties may have areas of land which fall into several classes and the rating differentials are applied accordingly. The targeted rate per hectare for each category (class) of land is set out on the diagram below.

A second targeted rate applies to properties in the Hikurangi Swamp Drainage Rating District. The activity funded by this targeted rate is to defray the costs and charges of the Hikurangi Swamp draining scheme. The targeted rate applies differentially to two categories of land: class A and class F as set out in the Hikurangi Drainage District Diagram below. The targeted rate for each category is based on a differential graduated scale according to the class of the property and the area of land within the rating unit. The targeted rate per hectare for each category (class) of land is set out on the diagram below.

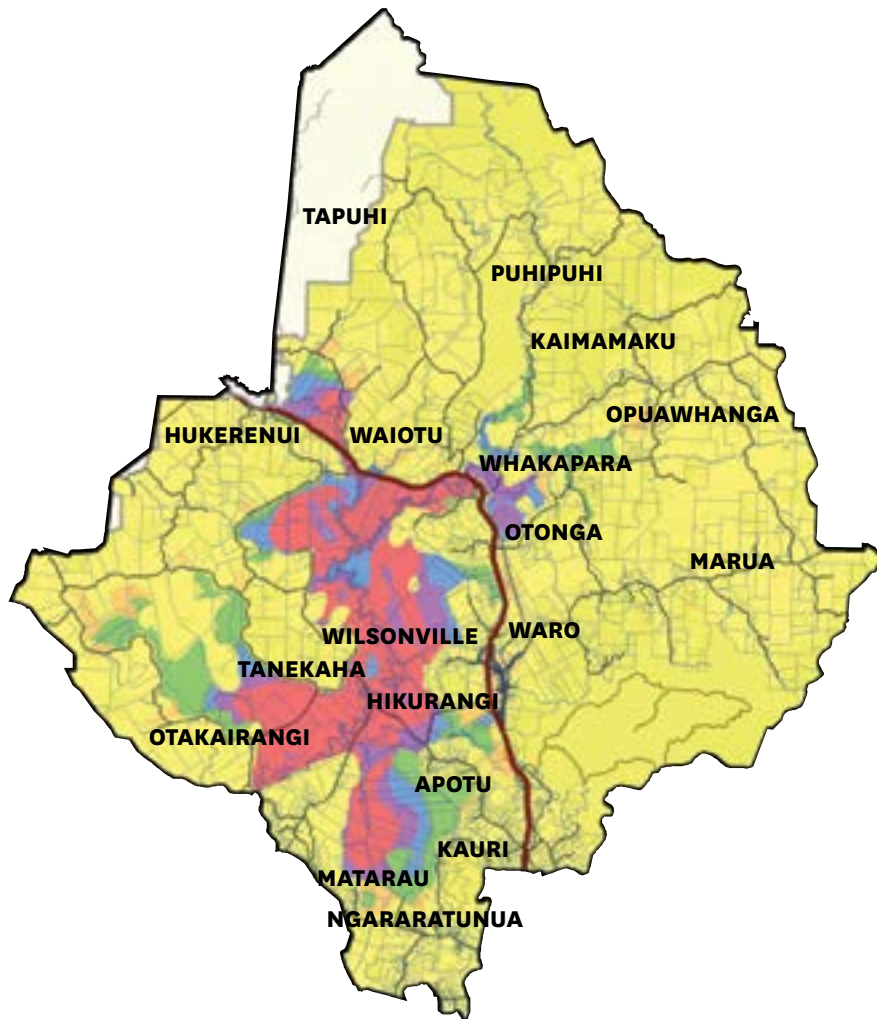
Hikurangi Drainage District



Hikurangi Major Scheme

CLASS

- A
- B
- C
- D
- E
- F



	\$ (GST inclusive)	
Basis of assessment	Rate 2023-24 (GST inclusive)	Revenue sought 2023-24
Total		1,402,000
Per hectare of land in the Hikurangi Swamp Special Rating District		1,249,000
Class A approx 2,485ha	223.18	554,000
Class B approx 1,422ha	200.86	286,000
Class C approx 1,343ha	156.22	210,000
Class D approx 1,970ha	22.31	44,000
Class E approx 1,106ha	11.16	12,000
Class F approx 32,451ha	4.46	143,000
Per hectare of land in the Hikurangi Swamp Drainage Rating District		153,000
Class A approx 5,592ha	22.58	126,000
Class F approx 12,078ha	2.26	27,000

Roading seal extension rates

Council has a programme of roading seal extensions which are partially funded by ratepayers' contributions.

2021-22 was the first year of the roading seal extension programme, and rates are assessed for the rating units in the area of benefit for Attwood Road, Brooks Road, Massey Road, Nook Road and Tahunatapu Road. The ratepayer contribution is \$4,600 GST inclusive per rating unit in the specified location/area of benefit. The ratepayer(s) may choose to pay the contribution in full or pay over five years. If the ratepayer chooses to pay over five years, the amount each year is \$920 GST inclusive per rating unit. The ratepayer(s) may have chosen to pay the contribution in full by 1 June 2021 or pay over five years from 1 July 2021 to 30 June 2026.

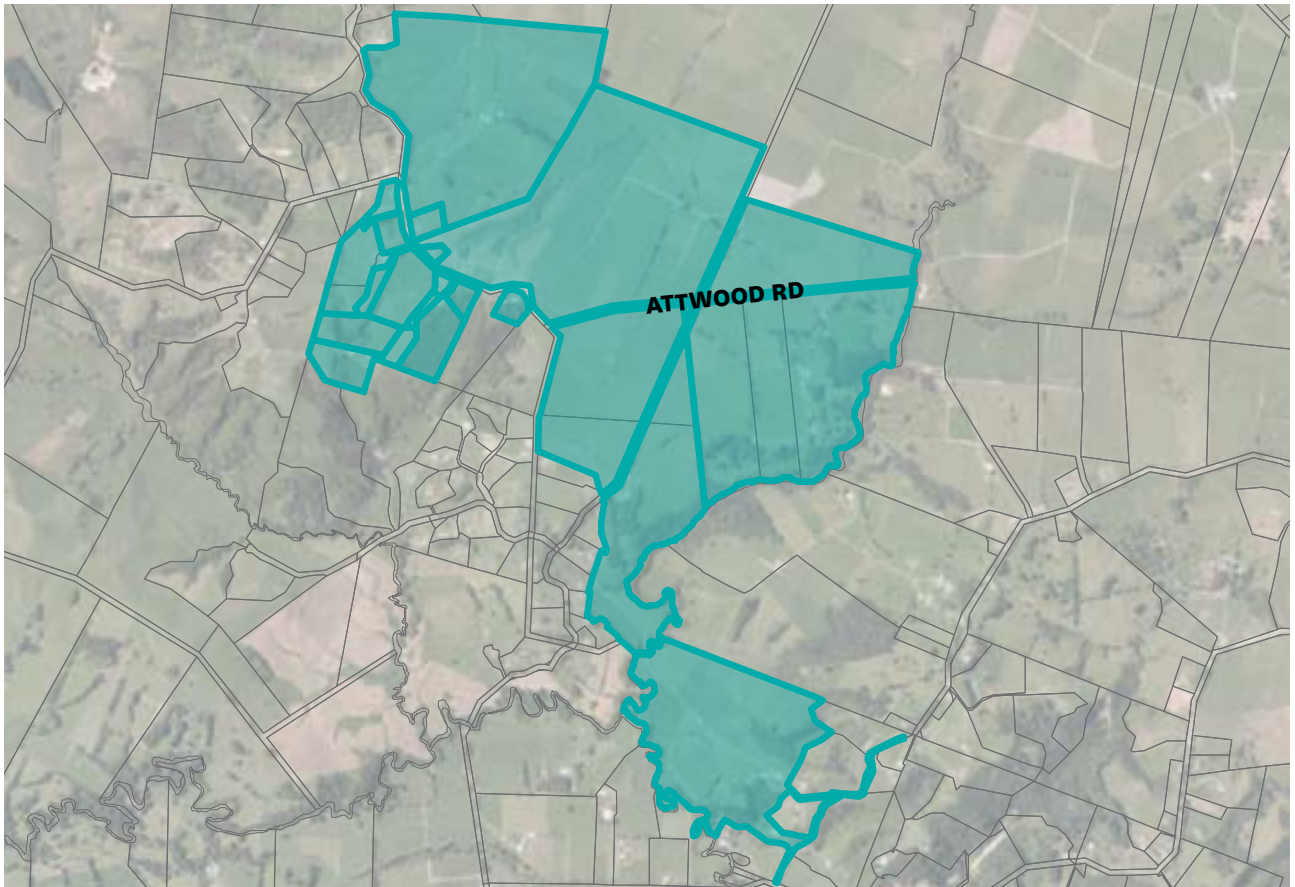
2022-23 was the second year of the roading seal extension programme, and rates are assessed for the rating units in the area of benefit for Waiotoi Road. The ratepayer contribution is \$4,600 GST inclusive per rating unit in the specified location/area of benefit. The ratepayer(s) may choose to pay the contribution in full or pay over five years. If the ratepayer chooses to pay over five years, the amount each year is \$920 GST inclusive per rating unit. The ratepayer(s) may have chosen to pay the contribution in full by 1 June 2022 or pay over five years from 1 July 2022 to 30 June 2027.

2023-24 is the third year of the roading seal extension programme, and rates are assessed for the rating units in the area of benefit for Glenmohr Road. The ratepayer contribution is \$5,750 GST inclusive per rating unit in the specified location/area of benefit. The ratepayer(s) may choose to pay the contribution in full or pay over five years. If the ratepayer chooses to pay over five years, the amount each year is \$1,150 GST inclusive per rating unit. The ratepayer(s) may have chosen to pay the contribution in full by 1 June 2023 or pay over five years from 1 July 2023 to 30 June 2028.

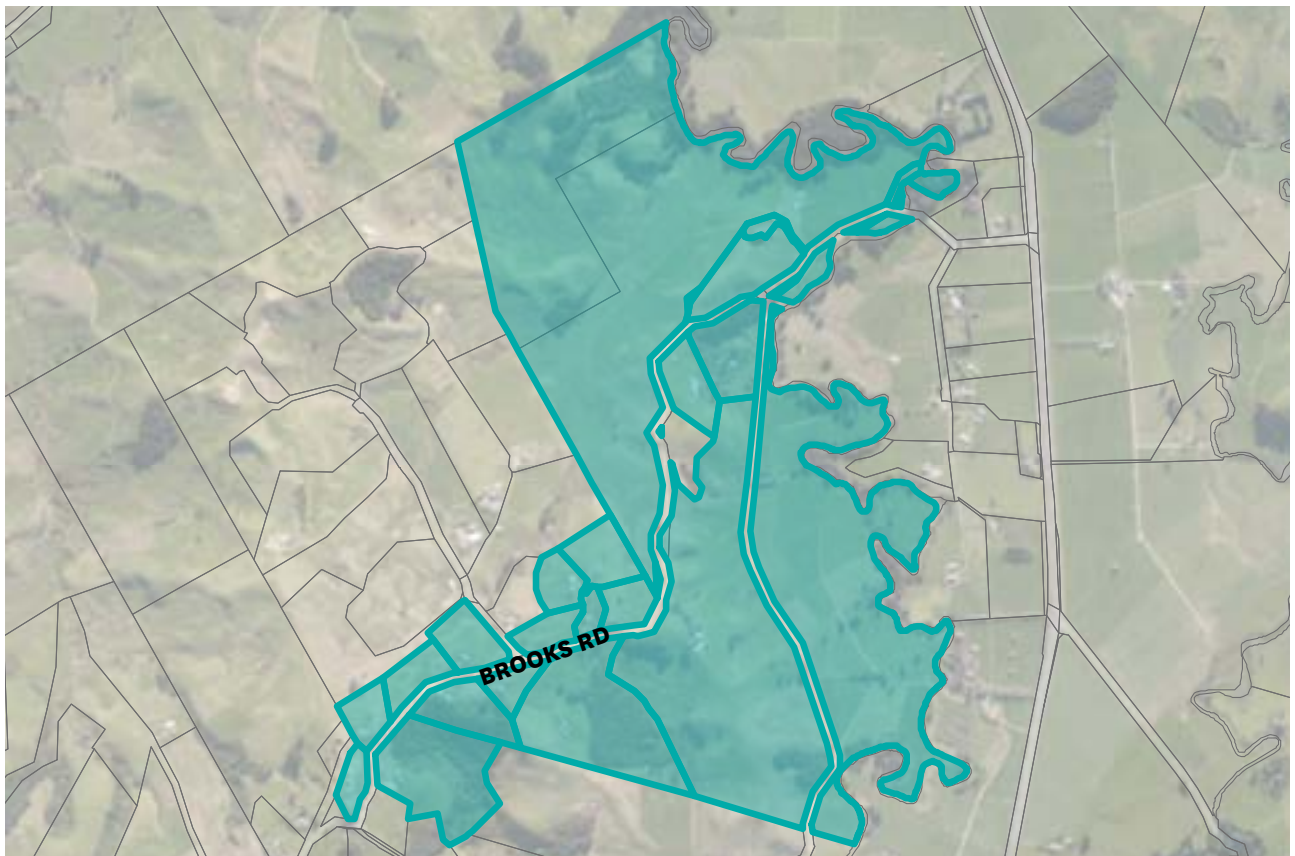
The seal extension programme and rates are:

			\$ (GST inclusive)	
Road	Area of benefit	Basis of assessment	Rate 2023-24 (GST inclusive)	Revenue sought 2023-24
Attwood Road	Refer map A	Per rating unit	920.00	14,000
Brooks Road	Refer map B	Per rating unit	920.00	15,000
Glenmohr Road	Refer map G	Per rating unit	1150.00	14,000
Massey Road	Refer map C	Per rating unit	920.00	20,000
Nook Road	Refer map D	Per rating unit	920.00	7,000
Tahunatapu Road	Refer map E	Per rating unit	920.00	13,000
Waiotoi Road	Refer map F	Per rating unit	920.00	10,000

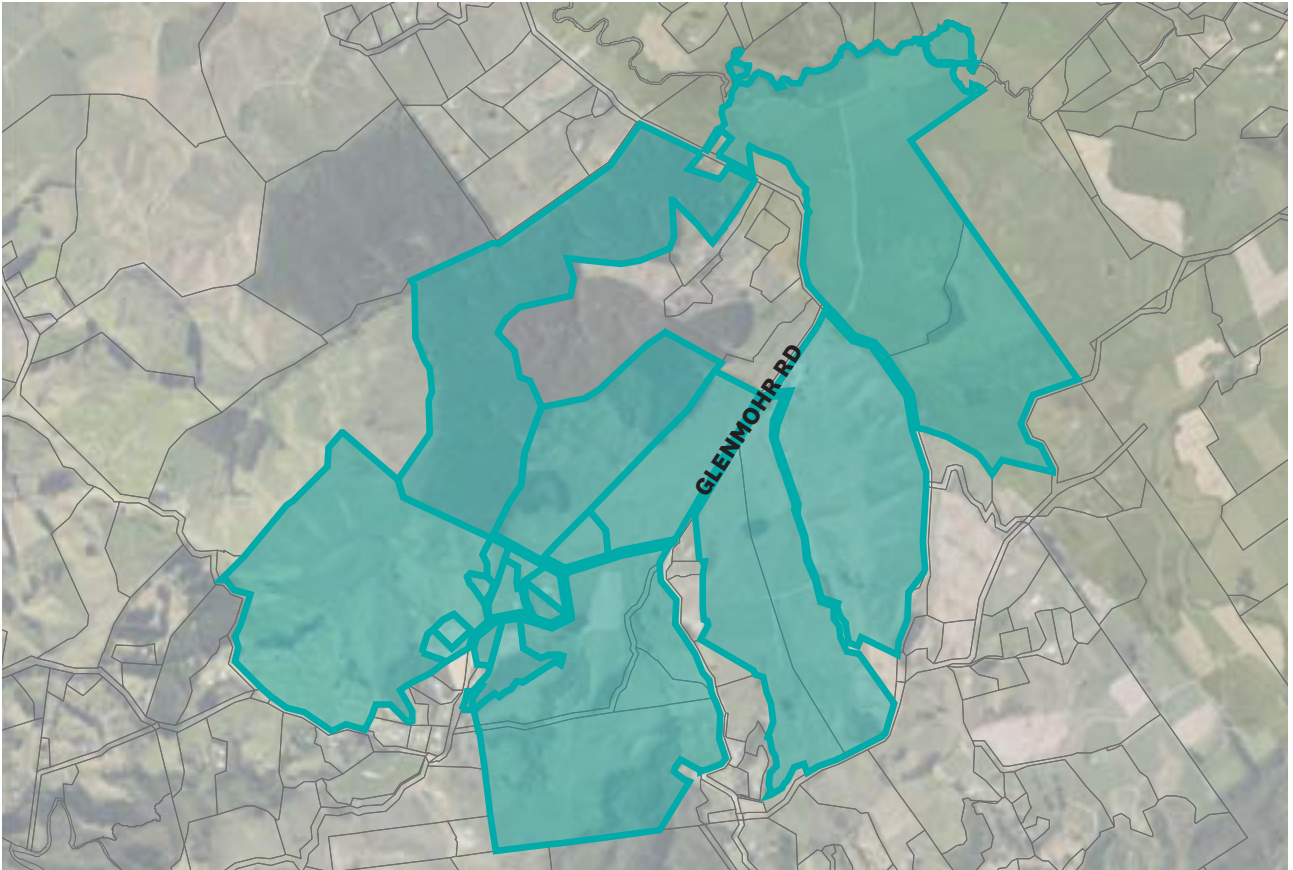
MAP A: ATTWOOD ROAD



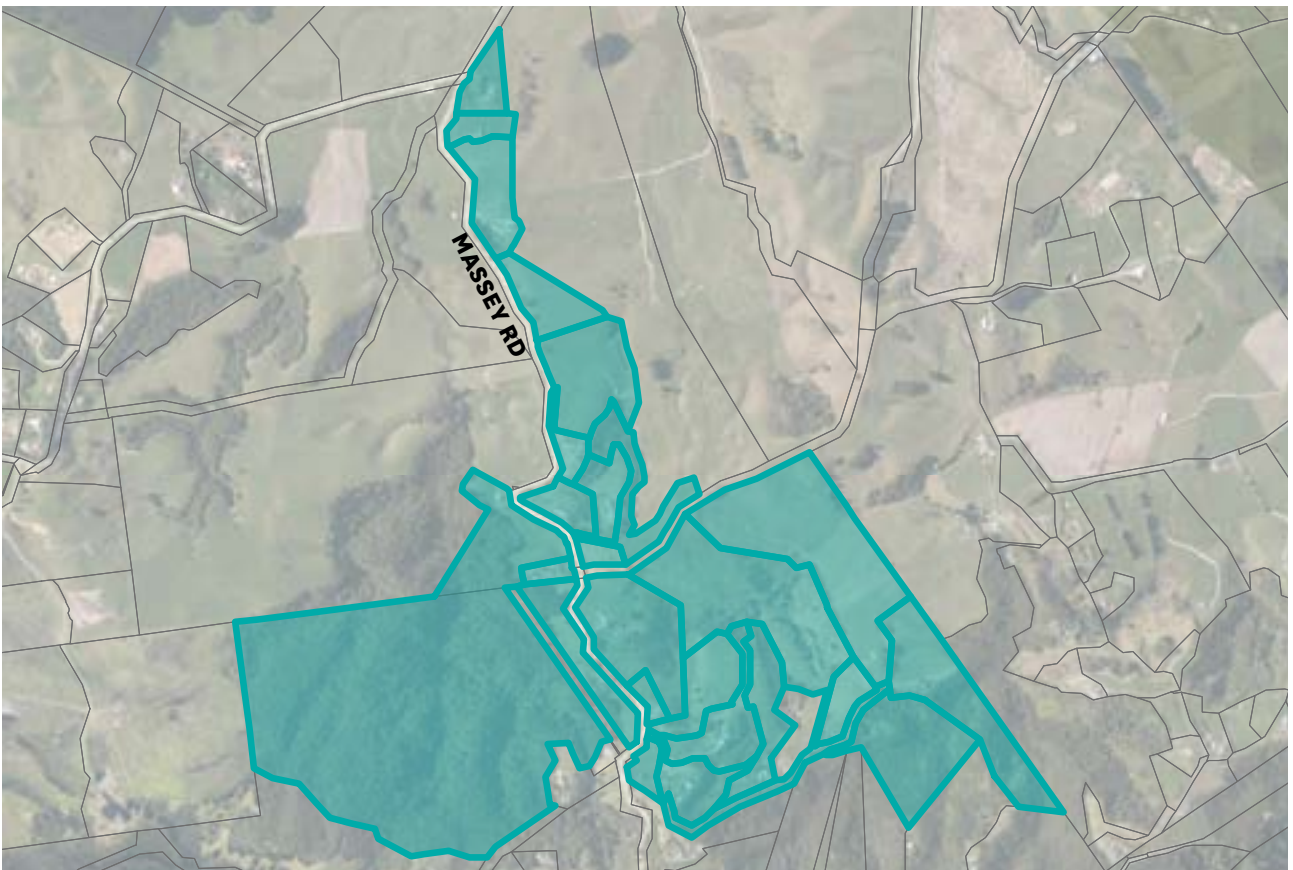
MAP B: BROOKS ROAD



MAP C: GLENMOHR ROAD



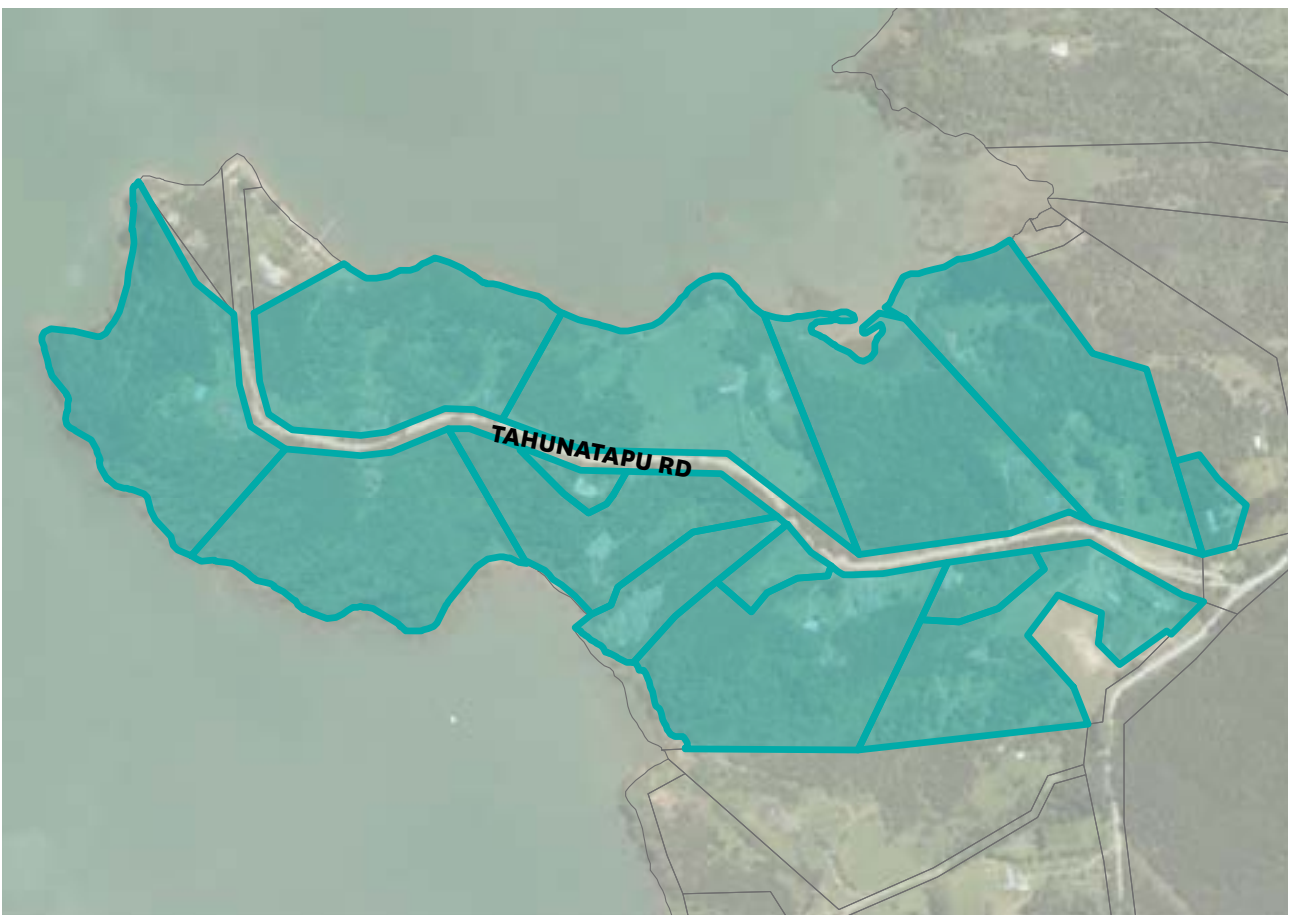
MAP D: MASSEY ROAD



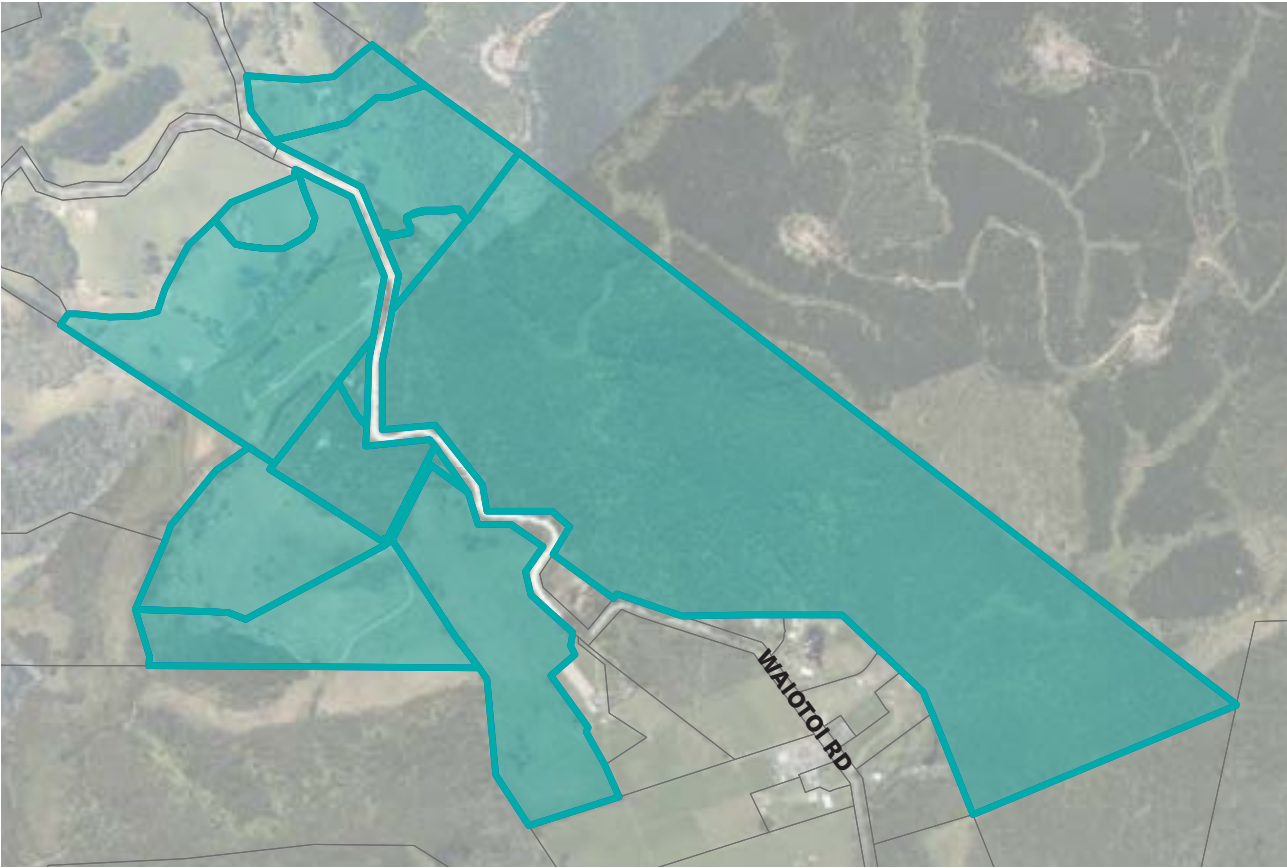
MAP E: NOOK ROAD



MAP F: TAHUNATAPU ROAD



MAP G: WAIOTOI ROAD



LUMP SUM CONTRIBUTIONS

Lump sum contributions will not be invited or accepted in respect of any targeted rate.

DISCOUNT FOR FULL PAYMENT OF ANNUAL RATES

No discount will be allowed for any rates.

DUE DATES FOR RATES

Due dates and penalty dates for rates other than metered water (volumetric, supply and backflow preventer charges) rates paid by instalments

Rates other than the volumetric, supply and backflow preventer charges for water will be invoiced in four equal instalments.

A 10% penalty will be added to the amount of each instalment which remains unpaid after the due date for payment as shown in the following table:

	Due date	Late payment penalty	Date penalty applied
Instalment one	20 August 2023	Penalty 10%	23 August 2023
Instalment two	20 November 2023	Penalty 10%	22 November 2023
Instalment three	20 February 2024	Penalty 10%	22 February 2024
Instalment four	20 May 2024	Penalty 10%	22 May 2024

Due dates and penalty dates for metered water (volumetric, supply and backflow preventer charges) rates

Water accounts are processed monthly, two-monthly or six-monthly. The supply and backflow preventer charges are invoiced in equal instalments, based on the frequency with which the water account is processed. Council agrees that the due dates of these accounts will be relative to the consumer's cyclic billing period and will show on the water rates invoice in accordance with the table that follows. A penalty of 10% will be applied to amounts unpaid after the due date, in accordance with the following table:

Month water rates invoice issued	Due date for payment	Date penalty will be added
July	20 August 2023	23 August 2023
August	20 September 2023	22 September 2023
September	20 October 2023	24 October 2023
October	20 November 2023	22 November 2023
November	20 December 2023	22 December 2023
December	20 January 2024	24 January 2024
January	20 February 2024	22 February 2024
February	20 March 2024	22 March 2024
March	20 April 2024	24 April 2024
April	20 May 2024	22 May 2024
May	20 June 2024	24 June 2024
June	20 July 2024	24 July 2024

Payment options

Payments for rates can be made:

- by direct debit weekly, fortnightly, monthly, quarterly or annually – our preferred method
- online at www.wdc.govt.nz/Payit with a debit or credit card (please note additional charges may apply)
- internet banking
- by cash, EFTPOS or credit card at our offices: Te Iwitihi, 9 Rust Avenue, Whangārei or 8 Takutai Place, Ruakākā.

All payments will be credited first to the oldest amount due.

ADDITIONAL CHARGES

Additional penalty on arrears of rates

All rates (land and water) from the previous rating years that remain unpaid as at 6 July 2023 will have a further 10% penalty added. This penalty will be added on 6 September 2023.

REMISSION AND POSTPONEMENT POLICIES

Remission and postponement policies are applied where Council has adopted a policy to alter the amount of rates payable in specific circumstances. These policies may be obtained from our website or on request in person or by phone.

RATING BASE INFORMATION

The following information is required to be provided by the Local Government Act 2002, Schedule 10, clause 20A:

- the projected number of rating units within Whangārei District at 30 June 2023 is 44,960
- the projected total capital value of rating units within Whangārei District at 30 June 2023 is \$41,703,379,000
- the projected total land value of rating units within Whangārei District at 30 June 2023 is \$21,502,013,000

SAMPLE OF PROPERTIES SHOWING RATES FOR 2023-24

Randomly selected sample of properties from each category.

The rates are based on values assigned as at 1 July 2021. Please note – Northland Regional Council rates are not included. Please refer to their Annual Plan for the impact of their rates on your property.

Road seal extension rates, water rates and flood protection rates are not included.

	(\$)	
Sample properties	2022-23	2023-24
Residential property in urban area with a land value of \$200,000		
General rate - land value	432.36	466.52
Uniform Annual General Charge	650.00	701.00
Sewerage disposal rate	836.00	902.00
Total	1,918.36	2,069.52

Residential property in urban area with a land value of \$400,000		
General rate - land value	864.72	933.04
Uniform Annual General Charge	650.00	701.00
Sewerage disposal rate	836.00	902.00
Total	2,350.72	2,536.04

Residential (lifestyle) property with a land value of \$620,000		
General rate - land value	1,340.32	1,446.21
Uniform Annual General Charge	650.00	701.00
Total	1,990.32	2,147.21

High value residential (lifestyle) property with a land value of \$3,100,000		
General rate - land value	4,864.05	5,248.35
Uniform Annual General Charge	650.00	701.00
Total	5,514.05	5,949.35

Rural property with a land value of \$950,000		
General rate - land value	2,922.77	3,181.08
Uniform Annual General Charge	650.00	701.00
Total	3,572.77	3,882.08

Rural property with a land value of \$3,250,000		
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	(\$)	
Sample properties	2022-23	2023-24
General rate - land value	9,998.95	10,882.63
Uniform Annual General Charge	650.00	701.00
Total	10,648.95	11,583.63

Commercial property with a land value of \$780,000		
General rate - land value	8,797.31	9,839.23
Uniform Annual General Charge	650.00	701.00
Sewerage disposal rate (1 pan)	541.00	584.00
Total	9,988.31	11,124.23
Industrial property with a land value of \$3,750,000		
General rate - land value	42,294.75	47,304.00
Uniform Annual General Charge	650.00	701.00
Sewerage disposal rate (5 pans)	2,705.00	2,920.00
Total	45,649.75	50,925.00

Significant forecasting assumptions

	Financial risk	Impact for high financial risk assumptions	Level of uncertainty	Financial impact for assumptions with high level of uncertainty
<p>District growth: the number of residential ratepayers is expected to grow each year as more dwellings are built or properties divided – details of expected areas of growth are outlined in Council’s Growth Strategy which can be viewed on Council’s website.</p> <p>Development contributions: the value of development contributions (DC) collected is dependent on the number of subdivision lots developed and on the level of new service connections taking place. A conservative approach is taken to forecasting DC revenue which may vary from the growth model and actuals. Council has assumed no significant or material changes to the current DC policy.</p>	High	The level of subdivision and development activity is difficult to forecast and carries a high level of uncertainty.	High	Every 1% of Development Contribution revenue not achieved will lead to a reduction in income of approximately \$71k, reducing available funding.
<p>Rates Increase: the following rates increases have been applied:</p> <ul style="list-style-type: none"> • General rates: a 2% increase, plus growth* plus LGCI • Water targeted rates (excluding metered water): increase by growth* and LGCI (refer below for Metered water assumptions) • Wastewater targeted rates: a 2% increase, plus growth* plus LGCI • Flood Protection targeted rates: increase by LGCI • Transport targeted rates: rate to contribute towards cost of new sealing, refer to Rating FIS on page 132. <p>The above rates increases are in line with the Financial Strategy contained in the 2021-31 Long Term Plan</p> <p>*A growth component is factored into the rates revenue budget to reflect the increase in rateable properties in our district. Growth for water and wastewater is set at 80% of the general rates growth as not every new rateable property connects to water and wastewater.</p>	Low	Not applicable	Low	Not applicable
Metered water: increase of LGCI plus growth	Medium	Not applicable	Medium	Not applicable

	Financial risk	Impact for high financial risk assumptions	Level of uncertainty	Financial impact for assumptions with high level of uncertainty
<p>Inflation: The rates revenue has been uplifted by inflation being an averaged price level adjuster of 5.9% which is sourced from Business and Economic Research Limited (BERL) in October 2022. This is a specific Local Government inflator referred to as Local Government Cost Index (LGCI).</p> <p>The main financial risk for Council is that operating and capital expenditure items rise faster than revenue items. Due to the recent inflation increases being reported, the inflation risk is considered to be high.</p>	High	The impact of inflation increases is difficult to budget and carries a high level of uncertainty.	High	If inflation is 1% more/less than the averaged BERL price level adjuster of 5.9%, operating expenditure (excluding finance and depreciation) would increase/decrease by \$1.3m and capital expenditure by \$1.4m.
<p>Cyclone Gabrielle: the costs to repair the cyclone damage and associated subsidies have yet to be finalised, however indicative costs for Roading and Parks have been incorporated into this Annual Plan as well as any associated subsidies.</p>	High	The impact from Cyclone Gabrielle repairs has not been finalised.	High	The impact from Cyclone Gabrielle repairs has not been finalised and may result in changes to the timing of delivery of the capital programme and operational maintenance.

	Financial risk	Impact for high financial risk assumptions	Level of uncertainty	Financial impact for assumptions with high level of uncertainty
<p>Water reforms: this Annual Plan assumes that Council will continue to deliver water services over the 2023-24 financial year. Better off funding and transition support funding (relating to 2023-24) have been included in this Annual Plan.</p> <p>The timing of the transfer of Three Water assets, liabilities and reserves is still under consideration but it is envisaged that Entity A's 'go live date' will be 1 July 2024. The impact of this reform will mean that Council will no longer deliver three waters services or own the assets required to deliver these services. The financial impact of this transfer on Council remains uncertain.</p>	High	Unknown	High	Unknown
<p>Future for Local Government Review: This reform will change the functions and services currently being delivered by Council. As these reforms progress, Council will gain more clarity about what the future will look like. This will require a complete review of Council's existing Financial Strategy and the way Council operates as part of the 24-34 Long Term Plan.</p>	Low	Not applicable	Low	Not applicable
<p>Property Transactions: Council have budgeted for commercial property purchases of \$2.3m and no sales in this Annual Plan.</p>	Low	Not applicable	Low	Not applicable
<p>User fees: the majority of user fees have increased by inflation. These increases are assumed to be sufficient for funding purposes and will be reviewed annually to ensure compliance with Council's Revenue and Financing Policy.</p>	Medium	Not applicable	Medium	Not applicable
<p>Rental Income: Council has assumed rental increases will be based on the anticipated increases, timed to coincide with rental lease renewals.</p>	Low	Not applicable	Low	Not applicable

	Financial risk	Impact for high financial risk assumptions	Level of uncertainty	Financial impact for assumptions with high level of uncertainty
<p>Central government funding: Council regularly applies and is approved for Government funding for various projects and initiatives. Approved projects and funding have been included in the Annual Plan based on Council's best estimate. Recognition of revenue is contingent on the applicable milestones being satisfied under the various funding agreements. Council will continue to apply for any relevant funding and if necessary will adjust the timing of the operational and capital expenditure programme to accommodate any funding conditions.</p>	Medium	Not applicable	High	<p>Funding not received will reduce capital subsidies and grants income, and operating surplus. This would impact Council's Financial Prudence Balanced Budget Benchmark result and could cause an existing balanced budget to become unbalanced unless compensating adjustments are made.</p> <p>The timing of completion of the relevant capital projects may also differ to the plan.</p>

	Financial risk	Impact for high financial risk assumptions	Level of uncertainty	Financial impact for assumptions with high level of uncertainty
Climate change: Substantial progress continues to be made on the implementation of the Corporate Sustainability Strategy adopted in 2018. Council has a verified carbon inventory for the 2021-22 financial year, which will act as our benchmark, and has drafted an emission reduction plan to tackle our hard to abate organisational emissions. Implementation of the Te Taitokerau Climate Change Adaptation Strategy is underway and staff are on track to have a pilot location identified and work programme set out for community adaptation planning in Whangārei by mid 2023. Community adaptation planning is funded in the Long Term Plan, though built adaptation responses are not and will need to go through future LTP processes. The integration of mitigation and adaptation responses by Council into the draft Climate Action Plan is continuing. Pending engagement, implementation of this project will also require consideration through the next LTP. As anticipated, climate change impacts are putting people at risk and impacting property, including Council assets. The costs of damage to Council assets is likely to increase as the frequency and severity of adverse weather events increases.	Medium	Not applicable	Medium	Not applicable
Interest rates: Council uses a forecast annual rate to calculate interest expense. The average rate has been assumed to be 4.32% for existing and new debt. This is based on the weighted average cost of capital calculated across the period of the Annual Plan. Projected future interest rates are calculated by using interest and debt forecasting models provided by external Treasury advisers. Council has a comprehensive interest rate hedging program which reduces the risk of interest rate rises through the life of the plan.	Low	Not applicable	Low	Not applicable
Staff costs: Budgets have been increased due to growth and estimated market movement.	Medium	Not applicable	Medium	Not applicable

	Financial risk	Impact for high financial risk assumptions	Level of uncertainty	Financial impact for assumptions with high level of uncertainty
Depreciation funding: capital expenditure to replace assets ('renewals') will be funded by rates collected to cover the cost of depreciation. Any surplus depreciation component will be used to repay borrowings. Any shortfall in funding requirements will be met through subsidies, operating surplus or increased debt. Further information can be found in the Revenue and Financing Policy, the Financial Strategy and the Infrastructure Strategy.	Medium	Not applicable	Medium	Not applicable
Unfunded depreciation: Council does not fund depreciation on transportation assets to the extent that Waka Kotahi New Zealand Transport Agency (NZTA) funds renewals, and this replacement capital expenditure is based on current NZTA funding rates.	Low	Not applicable	Low	Not applicable
Capital expenditure: for the purposes of modelling debt, adjustments have been made to allow for estimated projects not completed during the 2023-24 financial year and carried forward. Actual results may vary to this estimate.	Medium	Not applicable	Medium	Not applicable

	Financial risk	Impact for high financial risk assumptions	Level of uncertainty	Financial impact for assumptions with high level of uncertainty
Subsidies (excluding Emergency Works): NZTA subsidies have been included based on Central Government contributions to certain capital expenditure - subsidies average 53%. All subsidies are disclosed within operating revenue and are contingent on the applicable capital projects taking place.	High	If a planned capital project that has a capital subsidy associated with it is not delivered, Council will not receive the budgeted capital subsidy income.	High	NZTA subsidies not received will reduce capital subsidy income, and operating surplus. This would impact Council's Financial Prudence Balanced Budget Benchmark result and could cause an existing balanced budget to become unbalanced unless compensating adjustments are made. The timing of completion of the relevant capital projects may also differ to the plan.
Depreciation: depreciation rates for each asset group have been calculated using rates included in the Accounting Policies. Depreciation rates on infrastructure assets (excluding Roading) are based on the 2022 revaluation increase for each activity.	Low	Not applicable	Medium	Not applicable

	Financial risk	Impact for high financial risk assumptions	Level of uncertainty	Financial impact for assumptions with high level of uncertainty
Asset revaluations:	Medium	Not applicable	Medium	Not applicable
<ul style="list-style-type: none"> Infrastructure assets: an assumption has been made that revaluation of infrastructure assets will occur every three years, with the next revaluation due 30 June 2025. Roading Assets: revaluation of roading assets will occur yearly. Pensioner Housing: the revaluation of pensioner housing will remain at five- year intervals. Investment properties: no movement in the value of investment properties has been budgeted given the difficulty of predicting future values. Any valuation change does not impact cash requirements. Biological assets and derivative financial assets: no movement in the value of biological assets and derivative financial assets has been budgeted given the difficulty of predicting future values. Any movements in these assets would have no cash impact on the plan. Other financial assets: no movement in the value of shares held in Civic Assurance Limited and the New Zealand Local Government Funding Agency has been assumed in the budget. <p>Budgeted revaluation increases are estimated and may differ from the actual result.</p>				
Useful lives: useful lives for each asset group have been listed in the Accounting Policies.	Low	Not applicable	Low	Not applicable
Vested assets: vested asset income is inconsistent from year to year and as a consequence is difficult to forecast. It has been reflected at \$8.4 million in the plan. Vested asset income has no cash impact therefore any financial risk is low.	Low	Not applicable	Low	Not applicable
Funding sources: future replacement of significant assets is assumed to be funded in line with the Revenue and Financing Policy.	Low	Not applicable	Low	Not Applicable
Interest: interest is calculated on average debt and the impact of current and forecasted interest rate hedging.	Low	Not applicable	Low	Not applicable

	Financial risk	Impact for high financial risk assumptions	Level of uncertainty	Financial impact for assumptions with high level of uncertainty
Borrowings: it is assumed that Council will have the facilities to secure funding as required.	Low	Not applicable	Low	Not applicable
Derivative Financial Liabilities: no movement in the value of derivative financial liabilities has been reflected in the plan due to difficulty in forecasting future values. Any movements in these liabilities would have no cash impact on the plan.	Low	Not applicable	Low	Not applicable
Resource Consents: the necessary resource consents required for capital projects will be applied for in due course to align with the planned project timeframes. We assume conditions for resource consents will not alter budgeted project costs significantly.	Medium	Not applicable	Low	Not applicable
Strategic assets: Council has not planned for the ownership of any strategic assets to be transferred to another party. Council receives vested assets in satisfaction of various development contribution charges.	Low	Not applicable	Low	Not applicable
Currency Movement: Council does not have any significant exposure to currency movements and consequently has not specifically taken them into account.	Low	Not applicable	Low	Not applicable
Flood and Storm Damage: Council does not budget for unknown storm events, as referred to in the 2021-2051 Infrastructure Strategy. Lack of funding provision for emergency works may result in reduced renewals as renewal funding gets diverted to fund flood damage repairs.	Medium	Not applicable	Medium	Not applicable
Northern Regional Landfill Limited Partnership (NRLLP): it is assumed that Council will receive an annual distribution from NRLLP in the plan.	Low	Not applicable	Low	Not applicable
Northern Transportation Alliance (NTA): a shared services agreement between four Northland councils (Kaipara District Council, Far North District Council, Northern Regional Council, Whangarei District Council) and NZTA was established on 1 July 2016. The activities of the NTA attract subsidy on subsidised projects. Council has made provision for gaining subsidy on the NTA activities for these subsidised projects.	Low	Not applicable	Low	Not applicable



GENERAL

INFORMATION

TE PĀRONGO WHĀNUI

Governance structure

Mayor

HWM Vince Cocurullo

Deputy Mayor

Cr Phil Halse

Councillors

Cr Gavin Benney	Cr Scott McKenzie
Cr Nicholas Connop	Cr Marie Olsen
Cr Ken Couper	Cr Carol Peters
Cr Jayne Golightly	Cr Simon Reid
Cr Deb Harding	Cr Phoenix Ruka
Cr Patrick Holmes	Cr Paul Yovich

Committees of the Whole

COMMUNITY DEVELOPMENT COMMITTEE

Chair Cr Gavin Benney, Deputy Chair Cr Carol Peters and all Elected Members

INFRASTRUCTURE COMMITTEE

Chair Cr Simon Reid, Deputy Chair Cr Phil Halse and all Elected Members

STRATEGY, PLANNING AND DEVELOPMENT COMMITTEE

Chair Cr Ken Couper, Deputy Chair Cr Scott McKenzie and all Elected Members

Specialist committees

RISK AND AUDIT COMMITTEE

Independent Chair Richard Briggs, Deputy Chair Cr Patrick Holmes and Councillors Ken Couper, Phil Halse, Deborah Harding, Simon Reid and Paul Yovich

DISTRICT LICENSING COMMITTEE

Chair Commissioner

CIVIC HONOURS SELECTION COMMITTEE

Chair Cr Jayne Golightly

CE REVIEW COMMITTEE

Chair HWM Vince Cocurullo

EXEMPTIONS AND OBJECTIONS SUBCOMMITTEE (OF STRATEGY, PLANNING & DEVELOPMENT COMMITTEE)

Chair Cr Ken Couper

AIRPORT NOISE MANAGEMENT COMMITTEE

Chair Cr Phil Halse

FINANCE COMMITTEE

Chair Cr Paul Yovich

Māori Partnership

TE KĀREAREA STRATEGIC PARTNERSHIP STANDING COMMITTEE

Chair Cr Deborah Harding – Whangarei District Council

Deputy Chair Cr Phil Halse

Members: HWM Vince Cocurullo

Councillors: Nicholas Connop, Patrick Holmes, Carol Peters, Simon Reid and Phoenix Ruka

Eight mandated hapū representatives: Delaraine Armstrong, Sandra Hawken, Tame TeRangi, Simon Mitchell, Nicki Wakefield, Sean Walters, Hohipere Williams and Len Bristowe.

Organisational structure



Abbreviations and acronyms

AMP

Activity or Asset
Management Plan

BERL

Business and Economic
Research Limited

CAA

Civil Aviation Authority

CAPEX

Capital expenditure

CCO

Council Controlled
Organisation

CCTO

Council Controlled Trading
Organisation

CE

Chief Executive

CO

Council Organisation

CPI

Consumer Price Index

DCP

Development Contributions
Policy

FIS

Funding Impact Statement

FN

Forum North

GAAP

Generally Accepted
Accounting Practice

GIS

Geographic Information
System

GST

Goods and Services Tax

HWMAC

Hundertwasser Wairau
Māori Art Centre

IPSAS

International Public Sector
Accounting Standards

LA

Local Authority

LGA

Local Government Act
2002

LGCI

Local Government Cost
Index

LGFA

Local Government Funding
Agency

LTP

Long Term Plan

NEC

Northland Events Centre

NRC

Northland Regional Council

NRLLP

Northland Regional Landfill
Limited Partnership

NZIFRS

New Zealand International
Financial Reporting
Standards

NZTA

New Zealand Transport
Agency

OCR

Official Cash Rate

OPEX

Operational expenditure

PBE

Public Benefit Entity

PPE

Property, Plant and
Equipment

RDF

Regional Development
Fund

RPS

Regional Policy Statement

RFP

Request for Proposal

RMA

Resource Management Act

SOI

Statement of Intent

SCP

Special Consultative
Procedure

SUIP

Separately Used or
Inhabited Part

TA

Territorial Authority

UAGC

Uniform Annual General
Charge

WAT

Whangārei Art Trust

WQGT

Whangārei Quarry Gardens
Trust

Glossary

Activity

The goods or services that Council provides to the community.

Activity Management Plan (AMP)

An operational plan that details policy, financial forecasting, engineering requirements and levels of service for non-asset-related Council activities.

Arrears

Money that is owed and should have been paid earlier.

Assets

Physical items owned by Council and used for the purpose of service provision to the community, for example property, plant and equipment.

Asset Management Plan (AMP)

An operational plan that details policy, financial forecasting, engineering requirements and levels of service for asset-related Council activities.

Annual Plan

An annual plan must be prepared by a council annually except in an LTP year and it must be adopted before the commencement of the year in which it operates. The purpose of the annual plan is set out in the Local Government Act 2002, section 95 (5).

Capital expenditure

The category of funding used for building new assets or increasing the value of existing assets.

Capital Value

The total value of the land including improvements. This is the probable price that would have been paid for the property if it had sold at the date of the last general valuation.

Community

The people of the area covered by Council.

Community Outcomes

Outcomes that a local authority aims to achieve in meeting the current and future needs of communities for good quality local infrastructure, local public services and performance of regulatory functions. A local authority will consider these outcomes in the course of its decision-making.

Council Controlled Organisation (CCO)

An organisation for which Council maintains at least 50% voting rights or has the right to appoint at least 50% of the directors or trustees. CCOs are generally operated without the objective of making a surplus or profit and are usually set up to independently manage Council facilities or deliver specific services.

Council Controlled Trading Organisation (CCTO)

As for a Council Controlled Organisation but with the objective of making a profit.

Depreciation

The accounting expense that reflects the annual consumption of an asset's economic life.

Development Contributions (DC)

Payments received from developers to fund growth-related capital expenditure. These charges recover part of the cost of additional or upgraded infrastructure that is required to service new developments, e.g. roading, water, wastewater.

General rate

The rates charge against each rateable unit. It comprises the Uniform Annual General Charge (UAGC) and the rate in the dollar

calculated in accordance with Council rating policies.

Inflation

The Consumer Price Index (CPI) is the inflation rate that relates to household price increases while the Local Government Cost Index (LGCI) is the rate that relates to local government cost increases.

Infrastructure

Fixed utility assets including roads, sewerage, stormwater, water and waste.

Intergenerational equity

A common term used to express the spread of benefits across time. Much of the expenditure of a local authority is for infrastructure assets that have long service lives (such as roading networks). Current ratepayers should not be expected to fund all the benefits of future users, so costs are spread across current and future users.

Land Value

The assessment of the probable price that would have been paid for the bare land as at the date of the last general valuation.

Levels of Service

Describes in measurable terms the standard of services that Council will provide for each activity undertaken.

Local Authority (LA)

A regional council or territorial authority.

Local Government Act 2002 (LGA)

The key legislation that defines what Council's purpose and responsibilities are to the community and how they must be fulfilled and reported on.

Long Term Plan (LTP)

A 10-year plan adopted every three years that sets out the planned activities, budgets and service provision of Council.

Official Cash Rate (OCR)

The interest rate set by the Reserve Bank to meet the inflation target specified in the Policy Targets Agreement. The Agreement,

dated September 2002, requires the Reserve Bank to keep inflation at between 1% and 3% per annum.

Operating expenditure

The category of expenditure incurred as a result of Council's normal business operations.

Penalty (rates)

A charge that is added to rates that remain outstanding after the due date for payment.

Rating unit

One Certificate of Title equals one rating unit which will receive one rates assessment.

Rates postponement

A postponement delays the payment of rates until a later time (such as when the property is eventually sold).

Rates remission

Policies to provide assistance in the form of rates relief to ratepayers who meet specific criteria.

Regional Council

A council charged with managing the natural resources of its region including water, soil and air. Our regional council is the Northland Regional Council which represents the communities of the Far North, Kaipara and Whangārei districts.

Special Consultative Procedure (SCP)

The procedure that councils are required to undertake in certain decision-making circumstances, as defined by the Local Government Act 2002 (section 83).

Strategic asset

An asset or group of assets that the local authority needs to retain to maintain its capacity to promote any outcome it considers important to the current or future well-being of the community.

Targeted rate

A rate collected to fund a specific activity.
A rate that is targeted can only be used for the purpose of which it was collected.
Targeted rates are only charged to people who will benefit from the activity.

Territorial Authority (TA)

A city council or a district council.

Uniform Annual General Charge (UAGC)

A rate of fixed dollar amount applied to all properties. This is not related to the value of the property.

Valuation

An estimation of a property's worth.
Council carries out property revaluations every three years.

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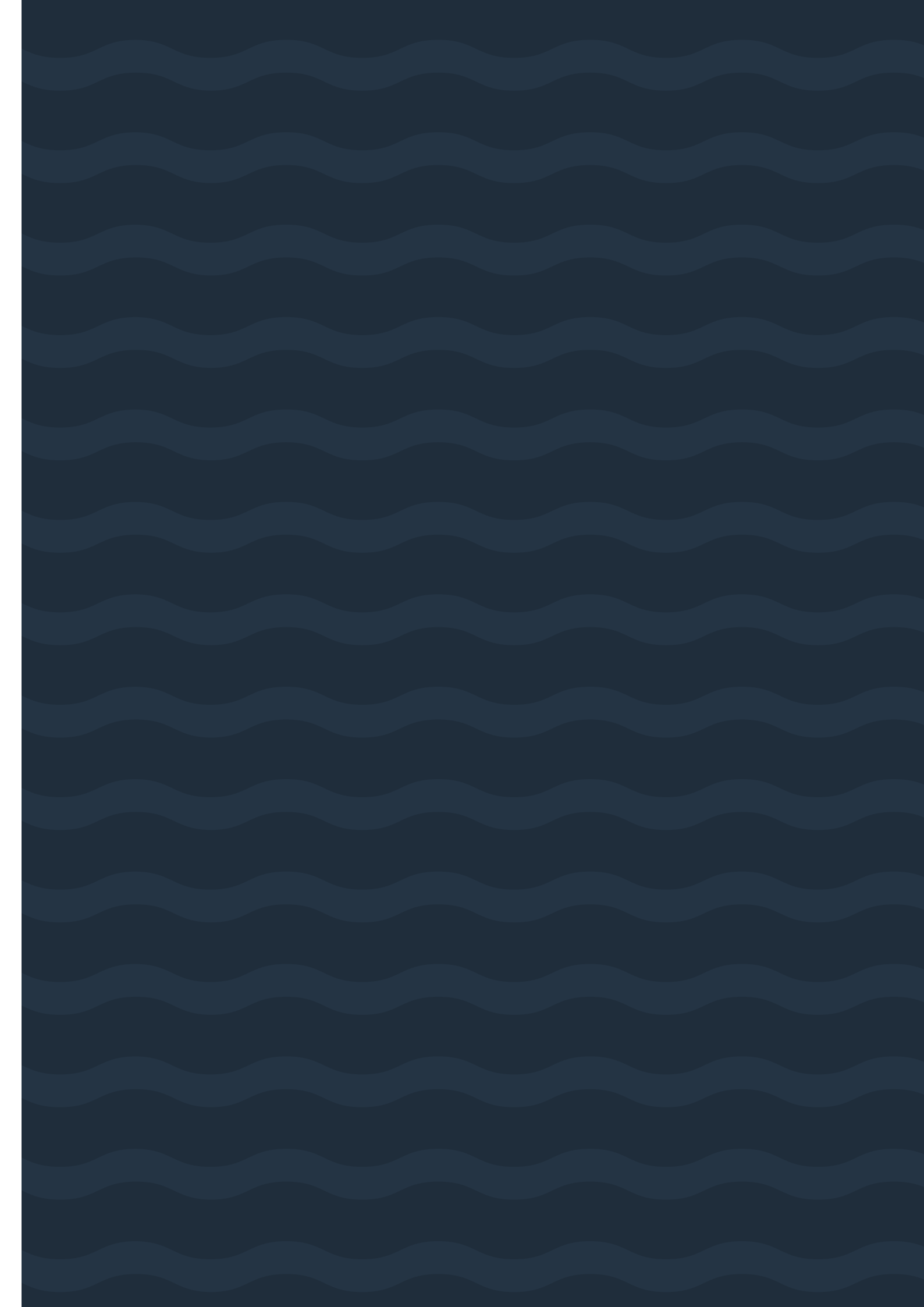
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