



# **APPENDICES**

**Kaunihera | Council Meeting  
Under Separate Cover**

**Thursday, 27 June 2024**



# Table of Contents

---

10.1 Adoption of the Long-Term Plan for 2024-2034 and Treasury Management Policy 2024  
Appendix 1 Long-Term Plan 2024-34..... 4

# BUILDING A RESILIENT FUTURE FOR KĀPITI

Te whakatupu i te anamata  
manawaroa mō Kāpiti



**Long-term Plan 2024–34**

Mahere Auroa 2024–34

  
Me Huri Whakamuri, Ka Titiro Whakamua



# HOW TO CONTACT US

## Te whakapā mai ki a mātou

There's lots of ways we communicate with you and how you can get in touch and be involved in our mahi year round.

**Visit our website:** [www.kapiticoast.govt.nz](http://www.kapiticoast.govt.nz)

**Email us:** [kapiti.council@kapiticoast.govt.nz](mailto:kapiti.council@kapiticoast.govt.nz)

**Call us:** 04 296 4700 or freephone 0800 486 486 (including after hours)

### Visit us:

Civic Building Service Centre  
175 Rimu Road, Paraparaumu  
9am–5pm, Monday to Friday

### Or our other service centres:

Waikanae Library, Mahara Place, Waikanae  
Ōtaki Library, 81–83 Main Street, Ōtaki  
9am–5pm, Monday, Tuesday, Thursday, Friday  
and 10am–5pm Wednesdays

### Connect with us:

Sign up for Everything Kāpiti, our weekly e-newsletter for Kāpiti residents, at [kapiticoast.govt.nz/EverythingKapiti](http://kapiticoast.govt.nz/EverythingKapiti).

Download Antenno, a free mobile app that we use to send Council-related notifications and you can use to report Council-related issues.

### Follow us on our social media channels:

[www.facebook.com/kapiticoastdistrictcouncil/](https://www.facebook.com/kapiticoastdistrictcouncil/)

[www.instagram.com/kapiticoastdistrictcouncil/](https://www.instagram.com/kapiticoastdistrictcouncil/)

[www.linkedin.com/company/kapiticoastdistrictcouncil/](https://www.linkedin.com/company/kapiticoastdistrictcouncil/)

[www.youtube.com/KapitiCouncil](https://www.youtube.com/KapitiCouncil)

# CONTENTS

## Ngā Ihirangi

<b>Introduction</b>	<b>4</b>	
A message from our Mayor and Chief Executive	6	
Delivering for Kāpiti	10	
Your Council	12	
<b>Strategic direction</b>	<b>14</b>	
Where we're headed – our strategic direction	16	
Me huri whakamuri, ka titiro whakamua	28	
<b>Strategies</b>	<b>30</b>	
Our financial strategy	32	
Our infrastructure strategy	48	
<b>Our activities</b>	<b>78</b>	
Infrastructure	81	
Community services	99	
Partnerships	108	
Planning and regulatory services	120	
Organisational health	126	
Capital works programme	130	
<b>Financial information</b>	<b>146</b>	
Significant forecasting assumptions	148	
Statement of accounting policies	156	
Forecast financial statements	160	
Funding impact statements	170	
Funding impact statement – rates	204	
Disclosure statement against financial prudence regulations	226	
<b>Policies</b>	<b>230</b>	
Significance and engagement policy	232	
Revenue and financing policy	236	
<b>Compliance</b>	<b>280</b>	
Statement concerning balancing of the budget	282	
Statement of compliance	283	
Ernst & Young audit report	284	

# INTRODUCTION

## He Whakatakinga



LONG-TERM PLAN 2024–34 | Kāpiti Coast District Council

Council-run Find Your Play event.





# A MESSAGE FROM OUR MAYOR AND CHIEF EXECUTIVE

He karere nā te Koromatua me Te Tumuaki



## NAU MAI HARERE MAI. TĒNĀ KOUTOU, TĒNĀ KOUTOU, TĒNĀ KOUTOU KATOĀ. WELCOME TO OUR LONG-TERM PLAN 2024–34.

This Long-term Plan (LTP) is our overarching plan for what Council will deliver for the Kāpiti Coast District over the next 10 years, with an emphasis on the first three years. The LTP sets out our strategic direction, priorities, work programmes and budgets – including, and most importantly, what rates we'll need to collect. This LTP focuses on delivering on our community outcomes of place, people, and partnership to ensure:

- our place is resilient and liveable for current and future generations
- people are supported to live, work and play in our district
- we partner with others to connect, facilitate, and advocate for the good of all in Kāpiti.

The biggest challenge we faced in developing this LTP was ensuring the cultural, economic, environmental and social wellbeing of our communities while striking a balance between affordability and building a resilient Kāpiti to best protect the place we're proud to call home.

We know our communities are dealing with significant economic pressures in both their households and businesses. Council is facing those same pressures, plus large costs associated with our assets and infrastructure, high debt levels, and an estimated population growth of 32,000 people by 2051.

Unfortunately, rates are our main funding source. Annual rates increases will help tackle big issues

like climate change, managing growth, and ensuring a strong economy, but rates can't be the only solution.

We would have loved central government to play its part in helping us make this a more affordable LTP. If the Crown returned a percentage of the GST they collect from your rates invoices, we could've been up to \$12 million better off. Unfortunately, this isn't the case, so we find ourselves between a rock and a hard place, which has led to some hard decisions in developing this LTP.

We held several Council briefings and workshops to confirm our strategic direction, update policies, consider recent feedback from our community, and most importantly, consider the impact cost increases will have on ratepayers.

We worked hard to get operating costs down so the impact on rates was as low as possible without compromising service levels. This included reducing our operating costs by \$9.4 million by prioritising funding for essential infrastructure and community facilities, capping permanent staffing numbers for the first three years of this plan, and reprioritising existing economic development budgets to identify revenue-generating opportunities that may, in the future, provide much needed supplementary funding sources for Council.

During the consultation period we received strong feedback emphasising the importance of focusing on our core services, such as roading and water. We have an extensive 30-year infrastructure strategy that details the level and timing of investment needed to operate, replace, renew,





and upgrade existing assets, and to build new infrastructure. This will help meet and maintain existing levels of service and improve asset resilience and performance well into the future. The strategy also acknowledges a substantial level of expected population and housing growth, ongoing climate change implications, growing affordability concerns, and revolving government reform.

While capital projects are a massive part of our mahi, we're also tasked with community wellbeing under the Local Government Act (2002). This is where things such as our pools, parks, and libraries, and emergency management and waste minimisation work plays an important role in creating community connection and resilience.

Thank you to the 371 of you who submitted on our consultation document, and on other things that matter to you. Council reviewed each and every piece of feedback and enjoyed hearing from 51 people who spoke at our hearings and provided constructive feedback on ways we can improve how we operate as a Council.

We heard some clear themes around affordability, infrastructure, coastal hazards, alcohol licensing, health, recreation, tourism, housing, community services, and the environment. Taking this feedback into our deliberations, we had robust discussions around the Council table before making our final decisions.

We believe we have landed on an LTP that will build a stronger and more resilient Kāpiti without compromising on the things that make Kāpiti a great place to live.

## OUR KEY DECISIONS

We know many in our community are struggling, and a rates increase is never ideal. But if we want to ensure our district remains liveable for all, with a connected, resilient community, we need to take a long-term view and fully commit to reducing our debt now to prevent even more pain in the future.

Making ends meet is a balancing act, and in developing this LTP we've had to make some hard calls to make sure we're in a good financial position to build a future that works for everyone in our community.

Our LTP 2024–34 focuses on building a resilient future for Kāpiti. This is reflected in the three key change proposals we consulted with our community on prior to making our final decisions.

### TACKLING THREE WATERS FUNDING SHORTFALL

Until late 2023, we were drafting this LTP on the assumption that by 2026 we would not operate our drinking water, stormwater, and wastewater assets, and significant associated costs would no longer be rated for by Council. We were anticipating the Government would reimburse us at least \$110 million of debt related to our three waters assets and provide funding to assist with the delivery of water services until the transfer of our assets to a new regional entity.

At the time, we felt it wise to minimise the rates increase in 2023/24. It made sense to use Government's "Better Off" funding of \$3.5 million to cover some of our three waters operating costs and to not rates-fund depreciation of \$1.5 million for three waters assets in that year.

Now, under the new Government's Local Water Done Well policy, all councils will be required to produce water service delivery plans that meet regulatory and investment requirements by mid-2025. While we have signed a Memorandum of Understanding with Horowhenua District Council and all councils within the Wellington Region as a commitment to work together and hopefully secure a regional agreement and Government funding for our water services, we are not yet clear on what the outcome will be. This means we must fund the \$4.7 million shortfall we have in Year 1 of this LTP.

We asked the community whether we should fund this shortfall through rates or debt. Just over 60 percent of submitters agreed with our preferred option, which we have adopted. The \$4.7 million will be rate funded for in Year 1, 2024/25, of this LTP.

### REDUCING DEBT

In this LTP, we've planned to reduce debt and be better prepared to respond to unexpected events, such as a significant natural disaster. We currently have net debt of \$227 million, and will borrow, on average, a further \$19 million each year over the next decade. If we continue to borrow at this rate and don't pay back any of the principal, by the end of 2033/34 our debt will almost double. We will only have around \$170 million of borrowing capacity left – not enough to comfortably respond to unplanned events and fund our infrastructure strategy from 2040 onwards, when core assets will need upgrading or replacing.

We asked for feedback on which rates rise we should opt for annually from 2025/26 to strike a balance between affordability, building capacity to borrow, and keeping our core assets in good shape.

We consulted on debt reduction scenarios funded through annual rate increases from year 2025/26 of 6%, 7%, or 8%. Our preferred option was to go with the middle ground of a 7% average rates increase for Years 2 to 10 of the LTP.

Just like the feedback from our community, our views were mixed on which rate should be set. But we made the bold decision to stick to our proactive plan to reduce Council's debt at 7% as this option provides the best balance between keeping rates affordable and building a resilient future for Kāpiti.

### SUSTAINABLE HOUSING FOR OUR OLDER PEOPLE

We asked the community whether we should transfer our older persons' housing portfolio to a new or existing community housing provider (CHP) to enable access to Government's Income-Related Rent Subsidy, improving rent for approved residents and taking the burden off our ratepayers. Transferring the portfolio to a CHP means our capital and operational funding requirements will reduce and there'll be a small positive impact on rates in the earlier years of this plan.

Our preferred option was to transfer the portfolio to a new provider, which we will set up to focus on the specific needs of Kāpiti residents.

Almost 60% of submitters agreed with our preferred option, which we will proceed with. Our next steps include assessing options for funding and delivery models.

### OTHER CONSULTATION ITEMS

We also sought feedback on our updated development contributions, rates remission, revenue and finance, and significance and engagement policies, and updated fees and charges for the 2024/25 financial year, as well as consolidating some of our climate action costs into a new climate action rate.

Our fees and charges were adopted on 23 May 2024. Most fees and charges increases have been held at the 2.9% inflation factor used by local government. This includes our hall charges and older persons' rent, which was initially proposed to increase.

On 27 June our updated policies were adopted as part of the LTP process. The only changes made to these policies was the inclusion of extended maps for water and wastewater funding service areas in Waikanae within the development contributions policy.

Almost 60% of submissions requested no change to the way we allocate funding for our climate change activities and therefore we did not adopt our proposed targeted climate action rate.

## RATES

Despite reducing our operating costs and prioritising essential infrastructure and community facilities, our starting point for Year 1 of this plan was a 12% rates increase which was attributed to everyday costs such as inflation, interest, and depreciation. This number, alongside a further 5% to rate-fund a \$4.7 million operating cost shortfall for three waters services, two small grants to community groups in Year 1 for operating costs, and the result of amendments to our fees and charges, means the average rates increase for Year 1 or 2024/25 of this LTP is 17.19%.

Our focus on reducing our net debt by \$153 million across the next 10 years means we have set our average rates increase at 7% for Years 2 to 10.

We know these rates increases will be harder for some households than others. It's also important to note that the rates increases will vary for different properties in our district. This is because of differences in property value, type, and location. Your rates may also be affected by recent changes in your property's value after last year's revaluations and Greater Wellington's rates.

**Visit our website to see what the rates for your property will be for 2024/25.**



Ngā mihi (thank you) to those who provided feedback to our Long-term Plan. We appreciate your involvement as the work we do has a direct impact on your day-to-day life both now and into the future. We look forward to continuing to work alongside you as we build a stronger and more resilient Kāpiti, together.

**Janet Holborow**  
Mayor of Kāpiti Coast District Council  
Koromatua o te Kaunihera a Rohe o Kāpiti

**Darren Edwards**  
Chief Executive  
Te Tumuaki Rangatira

# DELIVERING ▶ FOR KĀPITI

## Te mahi mō Kāpiti

What we do matters. Council has a direct impact on your tūrangawaewae – where you live, learn, work, play, and socialise. We provide everyday necessities such as water, street lighting, and roading, and help connect our communities through the provision of parks, pools, and libraries. We're who you deal with when you want to build, buy, or renovate your property, and when you run a local business. We care for the local environment and the people who live here. We understand our history, deliver for the present, and plan for our communities' future needs.

### OUR PRIORITIES

We've set 10 top priorities as part of our LTP process to focus our efforts and ensure we deliver for our community. Building a resilient future for Kāpiti is reflected in these priorities and the actions we'll take. These actions include creating a climate change strategy and being bold in our emissions reduction goals; implementing a good growth strategy that balances housing needs and the environment through appropriate district planning; developing inclusive spaces and opportunities for all; and taking a strategic approach to health to ensure services are well coordinated. This will help ensure our economy thrives as well as improve our accountability.

In this LTP we have some significant investment, infrastructure, and initiatives planned and already underway to help tackle some of the most pressing issues we face as a community.

### OUR INFRASTRUCTURE

We will maintain current levels of service and, despite the reductions we made to operating costs at the beginning of the LTP process, we have a healthy capital works programme. Our 30-year infrastructure strategy, adopted at the same time as this LTP, highlights just how significant our core infrastructure (including drinking water, stormwater, wastewater, access and transport, and coastal protection) is for our district. The capital investment needed to operate, replace, renew, and upgrade existing assets and to build new infrastructure to improve resilience and asset performance equates to \$70–100 million over the next decade.

Our major infrastructure projects include upgrading the Waikanae water treatment plant, two new Ōtaki reservoirs, wastewater and stormwater network renewals, upgrades and growth projects across the district, Paekākāriki and Raumati seawall upgrades, districtwide roading resurfacing, reinstating road access to the Ōtaki Forks and Tararua Forest Park at Blue Bluff, and continuing to develop the business case for the link road between Arawhata Road and Ihakara Street in Paraparaumu.

### COMMUNITY WELLBEING

Our contribution to community wellbeing includes the new Waikanae library, Te Ara Whetū – we will have the design ready to share with you in late 2024 and the build set to begin the following year. Ōtaki Pool upgrade designs are also underway, with improvements to changing rooms and amenities, new filtration and water treatment systems, and an increase in the facility's energy efficiency forming part of the project's scope.

An updated cycling and walking network plan will be confirmed late 2024, with a programme of works to enhance and improve the safety, reach and accessibility of our active transport network, and to support tourism put in place for the next 10 years.

The upgrade of Maclean Park continues through to 2025, when the new skatepark is expected to be completed. Future additions include an older persons' recreation area and an all-seasons water play plaza.

An Economic Development Trust, which will formalise a more independent arrangement between the Council and the Economic Development Kotahitanga Board, will enable greater access to external funding for economic development and the business community.

Work will also progress on options for standing-up a supporting framework that includes "special purpose vehicle" companies that will operate in targeted areas.



**DISTRICT PLANNING**

Wider planning for our district includes agreeing on a vision for Kāpiti that will reflect our shared aspirations for our district to 2060 and beyond. Developed for the community and with the community, we will then create a blueprint outlining potential pathways to reach our collective aspirations. Future LTPs will set work programmes and budgets related to this mahi.

We have recently adopted our housing strategy and will continue to develop operating strategies for climate change and resilience, environment and health, and will refresh our economic development through this LTP period. These cross-cutting strategies require multiple stakeholders within and outside of our community to deliver on areas of high value to our district.





# YOUR COUNCIL

## Tōu Kaunihera

### ELECTED MEMBERS

The Kāpiti Coast District Council consists of a Mayor and 10 councillors. Three Kāpiti Coast District councillors are elected from across the district and seven are elected from four wards.



**Janet Holborow**

Mayor, Kāpiti Coast District Council  
janet.holborow@kapiticoast.govt.nz



**Glen Cooper**

Paraparaumu Ward Councillor  
glen.cooper@kapiticoast.govt.nz



**Lawrence Kirby**

Deputy Mayor and Districtwide Councillor  
lawrence.kirby@kapiticoast.govt.nz



**Martin Halliday**

Paraparaumu Ward Councillor  
martin.halliday@kapiticoast.govt.nz



**Rob Kofoed**

Districtwide Councillor  
rob.kofoed@kapiticoast.govt.nz



**Sophie Handford**

Paekākāriki-Raumati Ward Councillor  
sophie.handford@kapiticoast.govt.nz



**Liz Koh**

Districtwide Councillor  
liz.koh@kapiticoast.govt.nz



**Jocelyn Prvanov**

Waikanae Ward Councillor  
jocelyn.prvanov@kapiticoast.govt.nz



**Kathy Spiers**

Paraparaumu Ward Councillor  
kathy.spiers@kapiticoast.govt.nz



**Shelly Warwick**

Ōtaki Ward Councillor  
shelly.warwick@kapiticoast.govt.nz



**Nigel Wilson**

Waikanae Ward Councillor  
nigel.wilson@kapiticoast.govt.nz

## COUNCIL MEETINGS AND COMMITTEES

Kaunihera | Council

Te Whakaminenga o Kāpiti

Rautaki, Whakahaere, me te Ahumoni | Strategy, Operations and Finance Committee

Te Komiti Whāiti Toitūtanga Pāpori | Social Sustainability Subcommittee

Te Komiti Whāiti Āhuarangi me te Taiao | Climate and Environment Subcommittee

Te Komiti Whakamauru Tūraru | Risk and Assurance Committee

Te Komiti Arotake Mahi a te Tumu Whakarae | Chief Executive Performance and Employment Committee

Te Komiti mō te Waihotanga Iho a Campe | Campe Estate Committee

Te Komiti Tuku Tahua Pūtea | Grants Allocation Committee

Te Komiti Rongonga Pīra | Appeals Hearing Committee 2022–25

## COMMUNITY BOARDS

### ŌTAKI COMMUNITY BOARD

**Cam Butler**

Chair

cam.butler@kapiticoast.govt.nz

**Simon Black**

Deputy Chair

simon.black@kapiticoast.govt.nz

**Jackie Elliott**

jackie.elliott@kapiticoast.govt.nz

**Chris Papps**

Christine.Papps@kapiticoast.govt.nz

### PAEKĀKĀRIKI COMMUNITY BOARD

**Kelsey Lee**

Chair

kelsey.lee@kapiticoast.govt.nz

**Sorcha Ruth**

Deputy Chair

sorcha.ruth@kapiticoast.govt.nz

**Christian Judge**

christian.judge@kapiticoast.govt.nz

**Sean McKinley**

sean.mckinley@kapiticoast.govt.nz

### PARAPARAUMU COMMUNITY BOARD

**Glen Olsen**

Chair

glen.olsen@kapiticoast.govt.nz

**Guy Burns**

Deputy Chair

guy.burns@kapiticoast.govt.nz

**Karl Webber**

karl.webber@kapiticoast.govt.nz

**Bernie Randall**

bernie.randall@kapiticoast.govt.nz

### RAUMATI COMMUNITY BOARD

**Bede Laracy**

Chair

bede.laracy@kapiticoast.govt.nz

**Jonny Best**

Deputy Chair

jonny.best@kapiticoast.govt.nz

**Tarn Sheerin**

tarn.sheerin@kapiticoast.govt.nz

**Tim Sutton**

tim.sutton@kapiticoast.govt.nz

### WAIKANAE COMMUNITY BOARD

**Richard Mansell**

Chair

richard.mansell@kapiticoast.govt.nz

**Michael Moore**

Deputy Chair

michael.moore@kapiticoast.govt.nz

**Tonchi Begovich**

tonchi.begovich@kapiticoast.govt.nz

**Michelle Lewis**

michelle.lewis@kapiticoast.govt.nz

# STRATEGIC DIRECTION

E ahu ana tātou ki hea

14

LONG-TERM PLAN 2024–34 | Kāpiti Coast District Council



# WHERE WE'RE HEADED

Our strategic direction – E ahu ana tātou ki hea

## OUR VISION TOITŪ KĀPITI

Supporting sustainable development and communities by a strengthened focus on place, people, and partnership.

## OUR COMMUNITY OUTCOMES

Our community outcomes help us respond to our challenges and keep our focus on what matters most – the cultural, economic, environmental, and social wellbeing of all the people in our district.

### Working with our mana whenua partners

We are committed to our partnership with mana whenua, and ensuring we address and prioritise issues of importance for our iwi partners. Appointed mana whenua representatives have a seat at our governance table, and we work together in mana-enhancing ways for our community.



### Place

Our place is resilient and liveable for current and future generations.

Our natural environment, water, land, and infrastructure remains accessible, well maintained and protected from degradation, including climate change impacts as we grow.

### People

Tāngata/people are supported to live, work, and play in our district.

Our people have access to services, resources, and opportunities that enable them to lead healthy, fulfilling lives and feel connected within their communities.

### Partnership

We partner with others to connect, facilitate, and advocate for the good of all in Kāpiti.

Our community is involved in decisions that affect Kāpiti, and business, government, and community groups work together to ensure resources and funds support our economic needs.

**These outcomes are our focus for this Long-term Plan 2024–34 (LTP), with our financial and infrastructure strategies underpinning how we'll achieve them.**



## WHAT MATTERS MOST

As a local authority, our work is guided by laws<sup>1</sup> that aim to improve the cultural, social, environmental, and economic health of our community.

To ensure we're on the right track, and that we're able to meet the needs of our expanding district, we've been reaching out to the community for their input on what matters. We wanted to know which actions would have the greatest impact in promoting sustainable, gradual growth through balanced decisions, leading us toward a future that residents of Kāpiti would appreciate. For this, we've created three new community outcomes of Place, People and Partnership<sup>2</sup>.

For this LTP, we're focusing on ten areas (our top 10 priorities) help deliver on our community outcomes. We're also developing a longer term vision (through the Vision Kāpiti 2060 project – see page 26) and how we will measure our progress<sup>3</sup> towards this vision. We will build on this between now and 2026, so that our next Long-term Plan has a more detailed picture.

## OUR TOP 10 PRIORITIES

Our top 10 priorities were determined by councillors after gathering feedback and engaging in discussion with various people, groups, and sectors within our community. As part of the consultation process for Vision Kāpiti 2060, we tested these priorities by asking what would improve residents' lives and fulfil their needs in the short term. Through regular drop-ins with the community, we've listened to approximately 2,500 people<sup>4</sup>, confirming that our focus aligns to their concerns.

These priorities are mapped across the needs of the community:<sup>5</sup>

### Place

We'll prioritise making Kāpiti resilient and liveable for current and future generations through various actions, including developing plans and strategies to better cope with weather events, balance community needs and the needs of our environment, and reduce emissions.

### People

We'll prioritise supporting people to live, work, and play in our district through various actions, including ensuring everyone has recreation and employment opportunities, the district is promoted as a good place to visit and do business, and health and housing strategies are implemented for the benefit of our communities.

### Partnership

We'll prioritise partnering more effectively with iwi partners and others to connect, facilitate, and advocate for the benefit of everyone that calls Kāpiti home. This includes having a shared vision for our district, and improving Council's accountability so our activities are seen as good value.

<sup>1</sup> Just over 50 pieces of legislation set out requirements for our work, including how we work with communities to create a future that meets the needs of both our current and future residents.


<sup>2</sup> We have adopted the Economic Doughnut Model and specifically the te ao Māori version of this model to help us understand how we can grow sustainably, making balanced choices to get us to a future that Kāpiti residents value. See [doughnuteconomics.org/about-doughnut-economics](https://doughnuteconomics.org/about-doughnut-economics) for more information.

<sup>3</sup> This is in line with the Economic Doughnut Model noted above.

<sup>4</sup> This is a statistically representative sample of the population.

## PLACE

<b>YOUR NEED</b>		<b>OUR PRIORITY A</b>
Looking after our rivers, streams, and oceans, and ensuring supporting infrastructure is resilient and in top condition.		Develop a plan to address inland flooding and ponding: stormwater, infrastructure, and the impacts of the water reform.
<b>HOW WE'LL ACHIEVE IT</b>		
<b>Year 1 (2023/24)</b> <ul style="list-style-type: none"> <li>• Deliver stormwater infrastructure programme to upgrade systems, future-proof and increase drainage capacity.</li> <li>• Use 'whole-of-catchment' focus to manage quality, flow, and sediment levels.</li> </ul>	<b>Year 2 (2024/25)</b> <ul style="list-style-type: none"> <li>• Set out a plan for the health and restoration of streams.</li> <li>• Optimise water reforms, transition, including delivery of infrastructure plans.</li> </ul>	<b>Year 3 (2025/26)</b> <ul style="list-style-type: none"> <li>• Implement Kāpiti Whaitua recommendations and Greater Wellington regional plan change requirements.</li> <li>• Introduce working arrangements to optimise our waters ecosystem.</li> </ul>
<b>HOW WE'LL KNOW WE ARE DELIVERING</b>		
<b>Measuring our impact</b>		<b>What we want to see</b>
Number of buildings (habitable floors) reported to be flooded as a result of a less than 1-in-50-year rain event.		Maintain.
Number of complaints received by Council about any of the following: <ul style="list-style-type: none"> <li>a) sewage odour</li> <li>b) sewage colour</li> <li>c) sewerage system faults</li> <li>d) sewerage blockages</li> <li>e) Council's response to issues with the sewerage system expressed per 1,000 connections.</li> </ul>		Maintain.
Total number of complaints per 1,000 connections received by Council about the networked reticulation system, in regard to any of the following: <ul style="list-style-type: none"> <li>a) drinking water clarity</li> <li>b) drinking water taste</li> <li>c) drinking water odour</li> <li>d) drinking water pressure or flow</li> <li>e) continuity of supply</li> <li>f) council's response to any of these issues.</li> </ul>		Maintain.

PLACE 		
<b>YOUR NEED</b> Making the most of our land so that we meet the needs of current and future residents in a sustainable way.		<b>OUR PRIORITY B</b> Implement a growth strategy that balances needs for housing and our environment, via appropriate district and regional spatial planning.
<b>HOW WE'LL ACHIEVE IT</b>		
<b>Year 1 (2023/24)</b> <ul style="list-style-type: none"> <li>Drive solutions around growth at the right place and pace for Kāpiti, with room for open space.</li> <li>Work in partnership to ensure accountability for environmental goals.</li> <li>Improve safety, reach, and accessibility of active mode transport network.</li> </ul>	<b>Year 2 (2024/25)</b> <ul style="list-style-type: none"> <li>Revisit implementation of Te Tupu Pai, our District Growth Strategy, so environmental wellbeing and open spaces are optimised.</li> <li>Take a more balanced regulatory approach to consenting to drive 'good growth'.</li> </ul>	<b>Year 3 (2025/26)</b> <ul style="list-style-type: none"> <li>Work with partners on next steps for Kāpiti Coast Airport including updating the regional policy statement.</li> <li>Extend the CDO to ensure infrastructure for growth (including jobs, health, education, transport) is planned across the district.</li> </ul>
<b>HOW WE'LL KNOW WE ARE DELIVERING</b>		
<b>Measuring our impact</b>		<b>What we want to see</b>
The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number. Five-year rolling average decreases.		Maintain or decrease.
Interment capacity to support current and future needs.		Maintain.
Percentage and total value of central and regional government expenditure in Kāpiti (by health, transport, housing, and infrastructure) resulting from MOU or proposals for funding.		Increase.
The District Plan reflects national and regional policy requirements.		Maintain.
Number and percentage of building consents, resource consents and land information memorandums issued within relevant statutory timeframes.		Maintain.
Number and % of regulatory actions undertaken as a result of monitoring and complaints.		Maintain.

## PLACE

YOUR NEED		OUR PRIORITY C	
A healthy, enhanced natural environment for us to live as a part of, so that we are resilient to climate change, as our population grows.		Develop a climate strategy to reach our bold emissions reduction goals, and an environment strategy to set out the state of the environment, and how we enhance it.	
HOW WE'LL ACHIEVE IT			
Year 1 (2023/24)	Year 2 (2024/25)	Year 3 (2025/26)	
<ul style="list-style-type: none"><li>• Introduce an emissions reduction target by June 2023.</li><li>• Implement a climate strategy and environment strategy to deliver on this and other targets.</li><li>• Be a role model – implement sustainable practices.</li></ul>	<ul style="list-style-type: none"><li>• Introduce a climate and environment action plan.</li><li>• Report on state of the environment.</li><li>• Activate community response to waste minimisation and management.</li><li>• Improve access to 'active' public transport to reduce emissions.</li></ul>	<ul style="list-style-type: none"><li>• Introduce new coastal and flood risk rules that address Coastal Advisory Panel (CAP) recommendations.</li><li>• Determine climate adaptation actions for future years.</li><li>• Implement climate and environment action plans to deliver on goals.</li></ul>	
HOW WE'LL KNOW WE ARE DELIVERING			
Measuring our impact		What we want to see	
Mitigation/adaptation actions continue the current level of protection/ useful life of Council assets.		Maintain.	
Dune restoration effective in supporting stability or accretion, in accordance with the appropriate response for each adaptation area.		Maintain.	
The number and percentage of people (per adaptation area) who provide feedback into coastal adaptation next steps in 2024/25 as agreed by Council.		Increase.	
Corporate emissions reduction target is on track.		Maintain.	
Corporate waste minimisation/reduction target is on track.		Maintain.	



## PEOPLE

YOUR NEED		OUR PRIORITY D	
Supporting the rights of all people in Kāpiti to connect and participate in community life now and in the future.		Increase inclusive spaces and creative opportunities for all, and ensure intergenerational inequity is addressed.	
HOW WE'LL ACHIEVE IT			
Year 1 (2023/24)		Year 2 (2024/25)	
<ul style="list-style-type: none"><li>• Build strong community centres, both precincts and physical buildings.</li><li>• Progressively refresh our townships, so that current and future generations bear the burden and benefits.</li><li>• Progress towards an age-friendly Kāpiti.</li></ul>		<ul style="list-style-type: none"><li>• Progress review of community safety and crime prevention through environmental design (CPTED).</li><li>• Partner with iwi to progress 'by Māori for all' solutions.</li><li>• Progress community hubs in Paraparaumu, Waikanae, and Ōtaki libraries.</li></ul>	
		Year 3 (2025/26)	
		<ul style="list-style-type: none"><li>• Introduce the creativity and heritage strategy, with joint funding arrangements with central government.</li><li>• Report on inclusion and accessibility goals, and intergenerational inequity.</li></ul>	
HOW WE'LL KNOW WE ARE DELIVERING			
Measuring our impact		What we want to see	
Use of open spaces.		Maintain.	
Use of cycleway, walkway, and bridleway network.		Maintain.	
The percentage of people who know the purpose of a community emergency hub and where their closest one is located.		Increase.	
Council-mandated advisory groups feel genuinely enabled and supported to inform the development and execution of approaches, strategies, and work programmes (as applicable).		Maintain.	
Social investment funding results in evidenced positive social impacts, as agreed in contracted services agreements.		Maintain.	
Number of attendances to our aquatic facilities.		Maintain.	
Number and percentage of heritage and art institutions indicate they are well supported by Council.		Maintain.	
Number of people who use Council libraries in Kāpiti.		Maintain.	
Use of public halls.		Increase.	
Use of public toilets.		Maintain.	
Number of licensees that comply with conditions of their license/trade waste consent.		Increase.	
Number and percentage of regulatory parties non-compliant with Council policy regulations or requirements identified from complaints and monitoring.		Decrease.	

## PEOPLE

YOUR NEED		OUR PRIORITY E	
Ensuring the Kāpiti economy thrives, so that people can ‘make a living’ in our district.		Enable residents to earn a living in Kāpiti, through increased tourism and economic development.	
HOW WE’LL ACHIEVE IT			
Year 1 (2023/24)		Year 3 (2025/26)	
<ul style="list-style-type: none"><li>Land the Kāpiti story.</li><li>Refresh our Destination Management Plan (DMP) to refocus effort and increase tourism.</li><li>Increase support for the tourism and hospitality industry.</li></ul>		<ul style="list-style-type: none"><li>Implement the economic development strategy.</li><li>Support and nurture the Economic Development Kotahitanga Board (EDKB).</li><li>Review regulatory fees structure.</li></ul>	
Year 2 (2024/25)			
<ul style="list-style-type: none"><li>Refresh the Economic development strategy.</li><li>Implement the workforce strategy.</li></ul>			
HOW WE’LL KNOW WE ARE DELIVERING			
Measuring our impact		What we want to see	
Number and percentage of business and industry groups that agree they are supported by the EDKB, Council and the start-up ecosystem.		Maintain.	
Gross domestic product per capita.		Increase.	
The number and percentage increase in tourism visitors and spend.		Increase.	

YOUR NEED		OUR PRIORITY F	
Improving access to affordable, warm, dry and safe housing options that meets our local need.		Implement the housing strategy.	
HOW WE’LL ACHIEVE IT			
Year 1 (2023/24)		Year 3 (2025/26)	
<ul style="list-style-type: none"><li>Progress an Affordable* Housing Entity or approach to improve access to housing.</li><li>Improve older persons’ housing.</li></ul>		<ul style="list-style-type: none"><li>Improve access to social housing through partnership.</li><li>Introduce older persons’ housing strategy including Council’s role in housing.</li></ul>	
Year 2 (2024/25)			
<ul style="list-style-type: none"><li>Introduce the new Affordable* Housing Entity or approach to improve access to long-term housing options.</li><li>Develop older persons’ housing.</li></ul>			
HOW WE’LL KNOW WE ARE DELIVERING			
Measuring our impact		What we want to see	
Use of Council’s older persons’ housing.		Maintain.	
The number and percentage mix of housing typology consented for development across the housing continuum.		Increase.	

\* Affordable housing options equate to 30% of average salary in the Kāpiti community.

## PEOPLE

YOUR NEED		OUR PRIORITY H	
Improving our overall health through access to affordable health services in our community.		Shape the design for a Health strategy to create more coordination and more service.	
HOW WE'LL ACHIEVE IT			
Year 1 (2023/24)		Year 3 (2025/26)	
<ul style="list-style-type: none"><li>• Take a lead advocacy role in local health, along with the community and iwi.</li><li>• Map local health need. Develop local solutions to health services.</li><li>• Set a health strategy.</li></ul>		<ul style="list-style-type: none"><li>• Advocate local solutions to health needs.</li><li>• Implement the health strategy action plan.</li></ul>	
Year 2 (2024/25)			
<ul style="list-style-type: none"><li>• Advocate local solutions to health needs to central government and Ministers.</li><li>• Implement the health strategy action plan.</li></ul>			
HOW WE'LL KNOW WE ARE DELIVERING			
Measuring our impact		What we want to see	
Percentage and total value of central and regional government expenditure in Kāpiti, by health, resulting from MOU or proposals for funding.		Increase.	
Note: We will develop an approach to measuring our impact for priority G through work on our Health Strategy and a Social Needs Assessment. See Priority B.			

## PARTNERSHIPS

YOUR NEED		OUR PRIORITY I	
Ensuring the community is involved in decisions about the future of Kāpiti.		Create a shared vision for Kāpiti.	
HOW WE'LL ACHIEVE IT			
Year 1 (2023/24)	Year 2 (2024/25)	Year 3 (2025/26)	
<ul style="list-style-type: none"><li>• Set aspirations for Kāpiti life in 2060+.</li><li>• Land a pathway for actioning change to achieve this vision, that is affordable and locally supported.</li><li>• Set goals to ensure we meet local need and report progress.</li></ul>	<ul style="list-style-type: none"><li>• Land aspirations for Kāpiti life in 2060+.</li><li>• Secure central government and other funding sources.</li><li>• Introduce a 'master plan' to deliver on our aspirations.</li><li>• Review our ratings system.</li></ul>	<ul style="list-style-type: none"><li>• Release Vision Kāpiti to 2060+.</li><li>• Introduce other funding streams.</li><li>• Identify wider funding options within community, eg, Te Raukura.</li><li>• Implement the Vision Kāpiti 'master plan'.</li></ul>	
HOW WE'LL KNOW WE ARE DELIVERING			
Measuring our impact		What we want to see	
Number of feedback points received from residents on the direction of Kāpiti.		Increase.	
Number of requests for changes to Council policy or bylaws outside of review programme.		Maintain.	

## PARTNERSHIPS

YOUR NEED		OUR PRIORITY J	
Ensuring Kāpiti Coast District Council engages well, and delivers value locally		Lift mana and pride in Council’s operational culture so that we deliver more value to you.	
HOW WE’LL ACHIEVE IT			
Year 1 (2023/24)		Year 3 (2025/26)	
<ul style="list-style-type: none"><li>• Build a sense of community, recognise achievements and encourage professional development.</li><li>• Improve engagement and feedback to the community on what we do and why.</li></ul>		<ul style="list-style-type: none"><li>• Introduce new feedback approach to ensure values-based engagement goals are achieved.</li><li>• Support participation in engagement.</li><li>• Report on progress to achieve trust and confidence goals.</li></ul>	
Year 2 (2024/25)			
<ul style="list-style-type: none"><li>• Create meaningful engagement with central government.</li><li>• Introduce ‘values-based’ engagement approach and goals, on the back of engagement with communities.</li></ul>			
HOW WE’LL KNOW WE ARE DELIVERING			
Measuring our impact		What we want to see	
Number and percentage of satisfaction on customer service (including regulatory service) from feedback surveys.		Increase.	
The percentage iwi partners satisfied with their participation in the Council’s annual work programme.		Maintain.	
The number and percentage of elected members that annually agree they: a) could inform development of strategies, policies and planning b) were supported to make informed decisions c) were provided with personal development opportunities.		Maintain.	



## PARTNERSHIPS

YOUR NEED		OUR PRIORITY K	
Improving trust and confidence in our role and service for the community we serve.		Support Council to remain on track and improve accountability.	
HOW WE'LL ACHIEVE IT			
Year 1 (2023/24)	Year 2 (2024/25)	Year 3 (2025/26)	
<ul style="list-style-type: none"><li>• Simplify reporting to share a dashboard of what’s been achieved.</li><li>• Engage regularly on decisions that manage hazards or risk but impact rates.</li><li>• Optimise the use of funding to improve residents’ ‘bang for buck’.</li></ul>	<ul style="list-style-type: none"><li>• Report meaningfully on progress including our effectiveness in addressing ‘need’ and improving wellbeing.</li><li>• Review the strategic use of debt to optimise investment, rather than spending.</li></ul>	<ul style="list-style-type: none"><li>• Assess community ‘happiness’ and gaps in meeting ‘needs’.</li><li>• Be transparent about decisions that impact rates now and in the future.</li><li>• Optimise the use of funding to improve effectiveness.</li></ul>	
HOW WE'LL KNOW WE ARE DELIVERING			
Measuring our impact		What we want to see	
Council achieves no less than 75% of all level of service performance measures and delivers no less than 70% of the impact measures, measured annually as at 30 June each year.		Maintain.	
The level at which Council operates within its financial strategy limits (measured annually).		Maintain.	
Annual satisfaction from the Risk and Assurance Committee that Council is appropriately identifying and managing top 10 organisational risks.		Maintain.	
Staff and elected members report increased participation and understanding of health and safety initiatives in the workplace. (Note: this is intended to be based off declaration.)		Maintain.	
The number and percentage of complaints referred and upheld to the Ombudsman, Public Services Commissioner and Auditor General (measured quarterly).		Decrease.	
Council remains an employer of choice in the region with staff turnover sustainable to retain fit-for-purpose delivery (up to 20% when measured across three year averages).		Maintain.	
Council delivers the planned three-year capital works programme within the total three-year budget via prioritisation.		Maintain.	

## VISION KĀPITI 2060

Alongside the immediate short-term plans set through this LTP, we're continuing to engage with our community about our future. We want to know what the community wants Kāpiti to look, feel, and be like to ensure it's a place where people want to live, work and play into the future.

We launched the districtwide 'Vision Kāpiti 2060' project in August 2023 to understand what's most important to our residents, businesses, and community. Targeted engagement events were also run for all of our local communities: Ōtaki, Waikanae, Paraparaumu, Raumati and Paekākāriki.

We focused discussions on elements under 'Place, People, and Partnerships' to ensure we have a thorough grasp of both needs and priorities.

We delved into topics such as supporting people's wellbeing (like health, housing, and community connections); preserving our environment and physical surroundings to enhance our quality of life; and how Council can more effectively collaborate with the community, stakeholders, and partners to demonstrate the value of our efforts and improve transparency in our decision-making processes.

This work is ongoing, and by September 2024 we expect to have an agreed vision for our district to 2060 and beyond, informed by our communities' views. The next step will be to develop a blueprint that outlines potential pathways for shifting towards the aspiration we set for the future, and then go back to the community for feedback on implementing this change in an affordable and sustainable way.

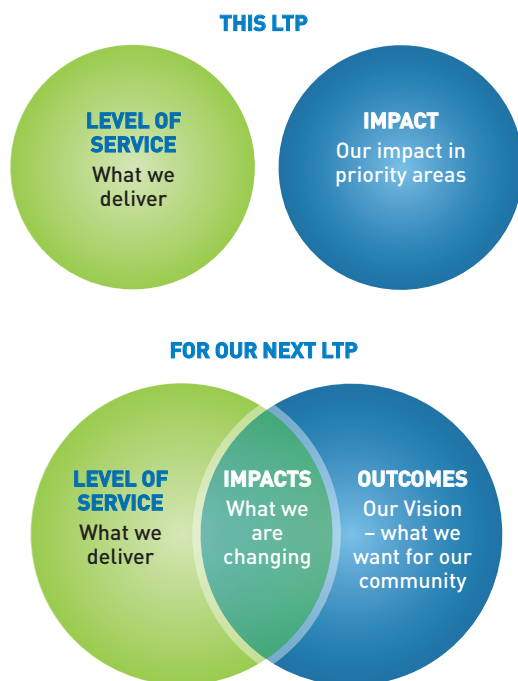
## MEASURING OUR PROGRESS

We want to be able to showcase how what we are doing contributes to better outcomes for our community.

Right now, we have a really good picture of what we deliver. However, we want to illustrate how

our activity improves outcomes for our people, and what change is occurring over time. That way, people can better see the value we are delivering for them.

We are working on an outcomes and measurement framework to help us do this (see below).



For this LTP, we're looking at continuing our existing measures of what our services deliver (**levels of service**) and developing some measures of how what we do delivers change for the community in our areas of priority (**impact measures**).

Informed by Vision Kāpiti 2060, we're developing a fuller picture of what we want for our community (**outcomes measures**), what our services deliver (**levels of service**), and how our services contribute to achieving what we want (**impact measures**).

We will measure our performance on what we deliver and what we are changing, and report separately on the changes we see in our vision. This will enable us to tell the story of what is happening for our community, and the collective impact of our actions, the actions of our partners, and the actions of our community.





# ME HURI WHAKAMURI, KATITIRO WHAKAMUA

## Using our past to inform our future

### We're committed to enhancing our communities by honouring and giving mana to te Tiriti o Waitangi.

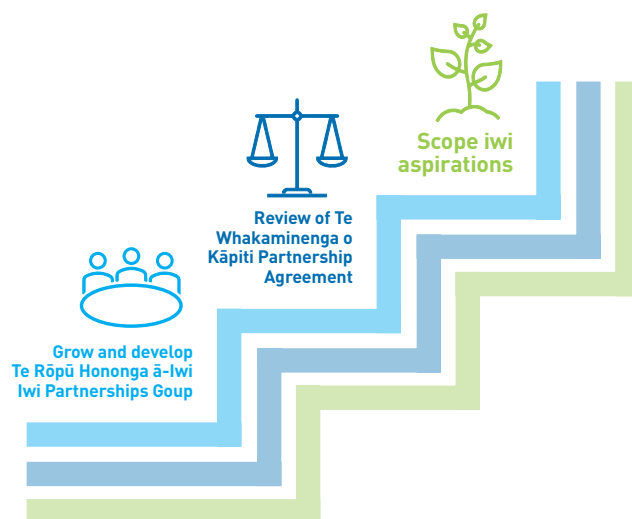
We're committed to our partnership with mana whenua and wish to commit to the following priorities to give effect to it:

- grow and develop Te Rōpū Hononga ā-Iwi – Iwi Partnerships Group
- review of Te Whakaminenga o Kāpiti Partnership Agreement
- scope iwi aspirations.

These priorities will serve as a foundation, a starting point to build upon and set the scene for

where we intend to travel throughout the timespan of this Long-term Plan 2024–34 (LTP). We will use each respective annual plan to report progress and extend on the three below priorities.

We recognise the important and unique roles both iwi and Council play in the social, cultural, environmental and economic wellbeing of the district. It's essential our partnership is robust and fit for purpose to give effect to each of our important and unique roles for the growth and prosperity of our rohe.





## GROW AND DEVELOP TE RŌPŪ HONONGA Ā IWI – IWI PARTNERSHIPS GROUP

Our Iwi Partnership Group works to align the aspirations of our iwi and mana whenua with Council's roles, responsibilities, and requirements.

Using new and current resources to create processes that are responsive and effective will enable us to engage appropriately with our iwi partners on all governance and operation matters. This will also strengthen our partnership.

Growth of the group will increase our ability to:

- provide strategic advice and support across Council
- facilitate engagement and consultation between Council and mana whenua on issues that impact on the social, environmental, and cultural interests, and development of our Tiriti partners
- develop opportunities for mana whenua as Tiriti partners to share in decision-making for the district
- support Council and iwi to develop a joint programme of information sharing and mutual education to promote greater understanding of cultural practices and values
- enhance and develop cultural capability across the organisation
- promote and foster iwi aspirations across the organisation and our communities.

## REVIEW TE WHAKAMINENGA O KĀPITI PARTNERSHIP AGREEMENT

This year we celebrate 30 years of Te Whakaminenga o Kāpiti Partnership Agreement. On 9 February 2024 we kicked off the review with the intention of producing a document that is sustainable and resilient. A living document that will be future focused and able to withstand changing environments and aspirations.

We look forward to sharing the journey and outcomes of the review in 2025.

## SCOPE IWI ASPIRATIONS

**Ki te kāhore he whakakitenga ka ngaro te iwi / Without foresight or vision the people will be lost**

Aspirations are what drive our growth and success. Scoping and defining iwi aspirations will help us know what we're aiming for to give our iwi partners trust that we're heading in the right direction.

Committing to support iwi aspirations through partnership and collaboration will position us well for the future. It will enable us to:

- prepare for a "post settlement" environment, as two of our mana whenua iwi continue to progress their way through the Waitangi Tribunal process, and negotiations towards Tiriti settlement
- be strategic in the delivery of our business and decision-making alongside our iwi partners.

Iwi aspirations can be expressed through multiple perspectives, and within this scope, we plan to be informed by the review of Te Whakaminenga o Kāpiti Partnership Agreement throughout. The growth of our Hononga ā-Iwi – Iwi Partnership Group will enable us to prioritise this mahi as we embark on defining future-focused outcomes to find the best way forward together for our communities.

# STRATEGIES

## Rautaki

30

LONG-TERM PLAN 2024–34 | Kāpiti Coast District Council



# OUR FINANCIAL STRATEGY

## Tā mātou rautaki ahumoni

### INTRODUCTION

**“BUILDING A RESILIENT FUTURE FOR KĀPITI” IS THE FOCUS OF COUNCIL’S FINANCIAL STRATEGY FOR THE NEXT DECADE, FROM 2024 TO 2034.**

This is because together we must be prepared for, respond to, and recover from more certain frequent and severe weather events, we must navigate our way through Aotearoa New Zealand’s continued resource-constrained and tightening economy, and we must help protect, invigorate, grow, and enrich our community on the Kāpiti Coast.

We need to be bold and act fast now to strengthen our resilience for the known challenges we face today and be best positioned for both certain and unknown challenges in the future.

Previously, Council’s financial strategies focused on “Achieving a Balance” and “Investing for Growth.” These strategies properly addressed the natural and economic environments and challenges faced by the Council between 2015 and 2024.

“Building a resilient future for Kāpiti” is a hybrid of these previous financial strategies. From 2025/26 (Year 2), it positions us to fund our everyday operations from everyday revenue and to actively start reducing our debt, while at the same time, it provides us with financial capacity to effectively manage our existing assets and build new assets for growth.

Actively reducing our debt means that over the next decade, our borrowing costs will be less than they would otherwise be if we don’t start tackling our rising debt now. In 2033/34, our annual interest costs will be \$16 million, which is \$7 million less (or \$135,000 less per week), for ratepayers.

Lower debt levels increase our resilience because this provides us with the capacity to borrow more money if needed (up to our maximum debt limit), so that we can respond to unplanned natural disasters and maximise affordable growth opportunities for the Kāpiti Coast.

“Building a resilient future for Kāpiti” considers where we are now, sets out where we want to be in 2034 and how we intend to get there.

### WHERE ARE WE NOW

#### Our rates, debt, and capital works programme snapshot

Council’s total rates revenue for 2022/23 was \$81.4 million, which makes up 70% of total revenue. The rates revenue increase (after growth) for 2022/23 was 7.5% and is 7.8% for 2023/24.

As of 30 June 2023, Council’s net worth was \$1.9 billion, made up of total assets worth \$2.2 billion less total liabilities of \$310 million. Our net debt was \$200 million, and we have a AA (negative outlook) credit rating from S&P Global. At 31 March 2024, our net debt was \$227 million.

Despite resource and supply shortages, Council achieved its biggest spend of \$61.5 million (against a full year budget: \$84.7 million) on its capital works programme (capex). \$23.2 million was carried over to 2023/24 and later years to ensure we deliver what we have planned to do.



## We're facing some big challenges

- **Sharp-cost increases**

Like most households and other businesses, Council is also struggling with sharp cost increases across its operations as high inflation and resource and supply shortages continue to affect all operational areas.

- **Highly competitive workforce market**

Transmission Gully and the completed expressways (McKay's Crossing to Ōtaki) have made commuting to Kāpiti both faster and safer, and remote working flexibility offered by most employers means that the Council is increasingly competing with the Wellington job market to attract and retain highly experienced and qualified staff.

- **Carbon emission target reductions**

Council recently adopted new carbon emission reduction targets towards net zero emissions by 2040. Several important projects designed to help achieve the mid-term target to reduce category 1 and 2 emissions by another 15.5% by 2032 are included in this Long-term Plan 2024–34 (LTP), and they will need to be completed and measured by 2031 to hit the target.

- **High insurance costs**

Council is part of an insurance syndicate with other councils in the Wellington Region. This arrangement allows us to get the best possible domestic and offshore insurance cover. However, with an increase in severe weather events in Aotearoa and global natural disasters, we continue to experience year-on-year premium increases of approximately 15 to 20%. Our current insurance premiums cost us approximately \$3.4 million every year, and this is funded by rates.

- **No three waters reform debt repayment**

This legislation has now been repealed and central government are indicating further change to the three waters will be through their initiative "Local Water Done Well". Council had received confirmation from the Crown that payment of \$110 million of debt relating to three waters assets as at 30 June 2022 would be repaid to Council. We were expecting a similar arrangement for additional debt related to three waters assets incurred up to 2026. This was an unprecedented opportunity for Council to significantly reduce its debt, which is no longer going to happen.

## WHERE WE WANT TO BE IN 2034

### Our three goals

As quickly as possible, we want the Kāpiti Coast to be a resilient, prosperous, and thriving district.

As an organisation, we want Council to always be well-positioned to best serve the community by providing excellent and affordable services and facilities that meet the needs and expectations of our customers.

Our financial strategy is bold. It is intended to achieve the following three goals:

1. **Everyday costs are met from everyday revenue**

We currently underfund our annual depreciation charge by \$3.5 million. Depreciation is an operating cost that spreads the total cost of our assets over their useful service lives. We debt fund this shortfall every year. We intend to fully fund our annual depreciation by rates from 2025/26 (year 2) onwards.

**2. Reduce Council debt –**

an annual rates revenue increase of 7% (after growth) from years two to 10 of the LTP will enable us to reduce our net debt by \$153 million to \$262 million at 30 June 2034, to:

- provide significant new debt capacity to respond to unplanned shock events; and
- affordably respond to growth and/or enrichment opportunities across the district for our community.

**3. Strong asset management –**

Ensure our assets are fit-for-purpose, achieving their optimal performance service levels and

fully meeting the needs and expectations of our community. “Building a resilient future for Kāpiti” aligns with and enables our infrastructure strategy to be delivered. Our rates and debt levels enable us to invest in and maintain our assets properly through a carefully considered capital works programme.

**HOW WE WILL GET THERE**

Like Council’s previous financial strategies, our new strategy will continue to use the three “levers” – rates, debt, and capex to build a resilient future for Kāpiti. Each “lever” will be discussed separately.

**LEVER 1 – RATES****Quantified limits on average rates increases per year (after growth)**

Period	Lower limit	Preferred limit	Upper limit
Year 1	12%	17.19%	17.19%
Year 2 to 10	6%	7%	8%

**Balanced budget**

The Local Government Act (2002) requires Council’s to have a balanced budget, (this is where operating revenue is equal to operating expenditure), unless it is considered prudent not to be balanced.

From year two, (2025/26 onwards), everyday operating costs will be fully funded from everyday operating revenue. This means that our operating revenues (rates, fees and charges, grants, petrol tax, maintenance subsidies etc.), must cover our everyday operating costs (staff costs, inflation increases, maintenance and operations, utility costs, finance costs, depreciation etc.).

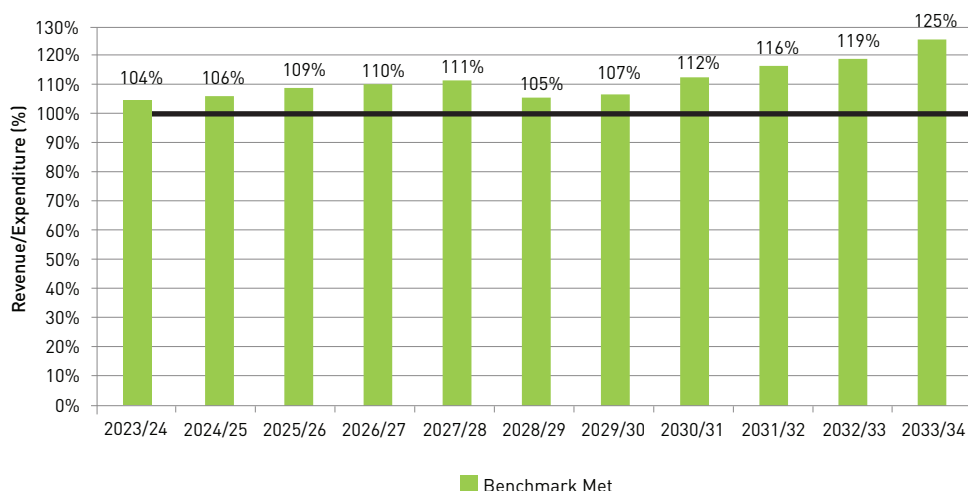
Deliberately “Building a resilient future for Kāpiti” does not achieve a balanced budget for this LTP. Instead, we achieve a surplus for most years. Mainly this surplus is because we are increasing our rates revenue from year two onwards to actively reduce our debt. The remaining surplus reflects our grants and subsidies that we receive from Waka Kotahi. Whilst this is treated as operating revenue, we apply all of this revenue to fund at least half of our Access and Transport capital works programme.

To ensure that our everyday operating costs are funded by everyday operating revenue, we will be making a few changes over the coming years.

- We intend to fully fund our annual depreciation by rates from 2025/26 (year two) onwards.
- Three waters assets and services remain the responsibility of Council and are included in this LTP.

As discussed, Chart 1 on the following page shows that Council does not meet the balance budget for this LTP.

Chart 1 – Balanced budget



We believe that it is prudent to achieve a surplus each year for the following reasons:

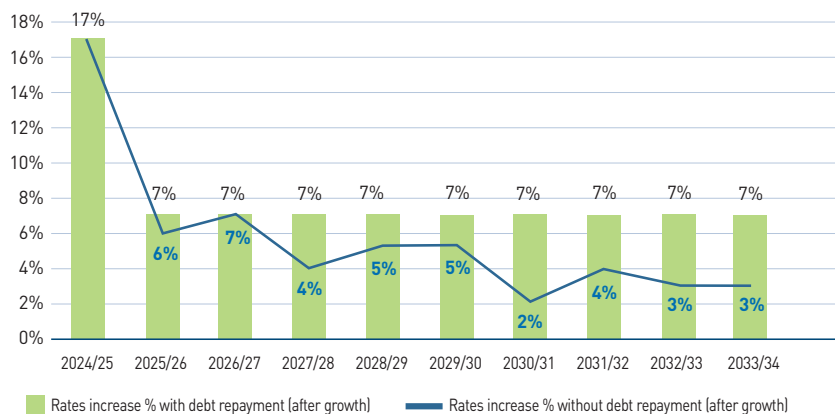
- Part of this surplus is artificial as it represents external funding from Waka Kotahi to fund at least half of our Access and Transport capital works programme.
- We plan to actively reduce our debt by average rates increases (after growth) of 7% per year from year two to 10. We believe this approach achieves the right balance between building a resilient future for Kāpiti and keeping rates affordable for our community.
- Actively reducing our debt means that over the next decade, our borrowing costs will be less than they would otherwise be if we don't start tackling our rising debt now. In 2033/34, our annual interest costs will be \$16 million, which is \$7 million less (or \$135,000 less per week), for ratepayers. Lower debt levels increase our resilience because this provides us with the capacity to borrow more money if needed, (up to our maximum debt limit), so that we can respond to unplanned natural disasters and maximise affordable growth opportunities for the Kāpiti Coast.

### Rate increases explained

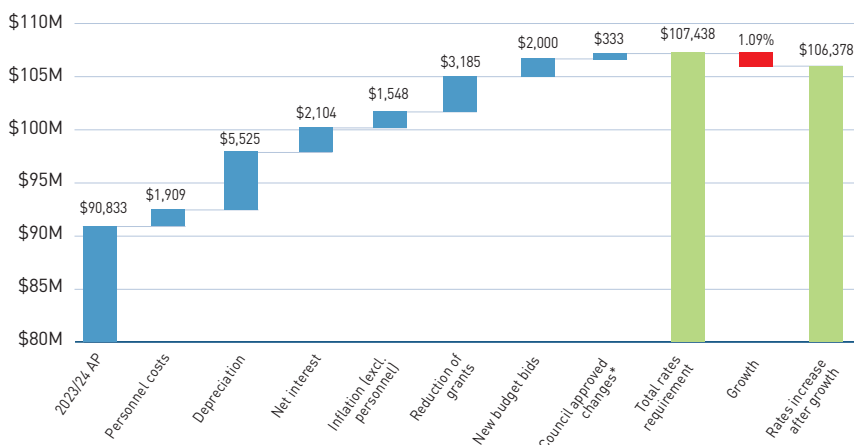
**Chart 2** on the following page shows the planned annual rates percentage increase (after growth) both with and without actively reducing council debt. To actively reduce council debt, we are planning to apply annual rates percentage increases (after growth) of 7% year-on-year from 2025/26 onwards.

Year-on-year, Council faces real and definite cost increases. These include increased depreciation from asset investment and/or asset revaluation from the prior financial year, personnel cost increases, increased interest costs from increasing debt in the prior year, inflation, increased utility costs, additional activities mandated by central government etc.

Without increasing rates year on year, Council would need to either reduce levels of service or fund everyday costs through borrowing more money.

**Chart 2 – Annual rates increases with and without debt reduction**

**Chart 3** below shows the definite cost increases between 2023/24 and 2024/25 and explains why Council requires a rates increase of 17.19% (after growth) in year one of the LTP.

**Chart 3 – Average rates increase – 2023/24 to 2024/25**

The main cost increases for 2024/25 include depreciation and reduction of grants.

For both 2022/23 and 2023/24, Council decided not to rates fund increases to depreciation of its three waters assets. Instead, this was debt funded as Council believed these assets would be transferred from Council ownership from 1 July 2024 and the debt would be repaid by central government. Now that Council will retain ownership of the three waters assets, Council needs to fund this increased

depreciation. We prefer to rates fund this like we did previously.

Reduction in grants relates to the previous governments "Better Off Funding" of \$3.2 million. This funding was used to reduce rates and fund the three waters operating costs in 2023/24 on the basis that Council would not be providing these services from 1 July 2024. Essentially, this was one-off funding. Council needs to fund these operating costs. We prefer to rates fund this like we did previously.

\*Council approved changes included grant funding for Te Ara Korowai (year one only), grant funding for Citizen Advice Bureau (year one only), a reduction on proposed hall hire increases, and a reduction on the proposed increase of housing for older people rent. These changes increased Council's rates revenue requirement in 2024/25 by \$333,000.

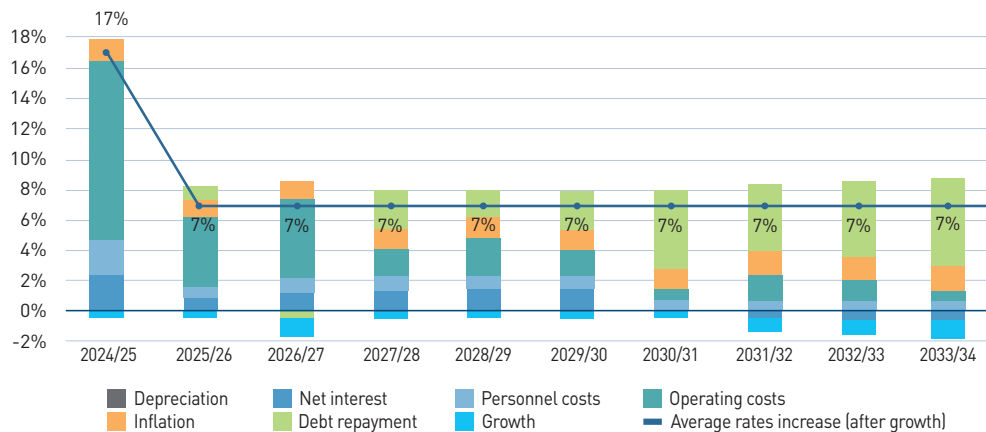
**Chart 4** shows the rates increases per year from 2024/25 to 2033/34 and includes a breakdown of what is causing these increases year-on-year.

The Chief Executive has capped personnel staffing levels at 436 for the next three years. Personnel cost increases reflect inflationary increases to staff salaries in line with the Council's collective

bargaining for 2024/25. Personnel increases are in line with inflation across years two to 10.

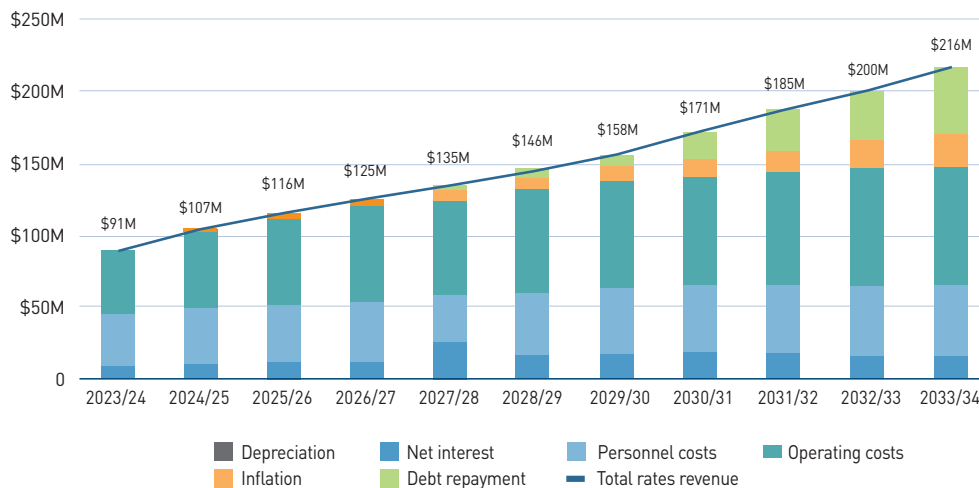
Debt reduction starts to notably increase from 2029/30, and as debt starts to reduce significantly, so too does the annual net interest cost and so this no longer drives rates increases in subsequent years (shown as a negative from 2031/32).

**Chart 4. Annual rates increases (after growth) by cost drivers**



**Chart 5** shows Council's annual rates revenue for the LTP (excluding Greater Wellington Regional Council) and includes a breakdown of the total rates revenue each year by cost type/driver.

**Chart 5 – Total rates revenue per year by cost type/driver**

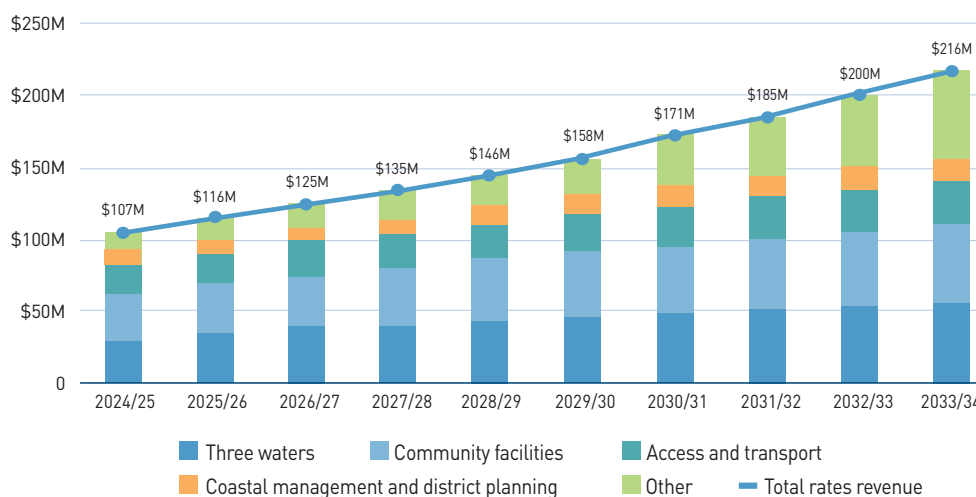




As expected, we see debt repayment make up more of the total annual rates revenue in the outer years from 2030/31 onwards. Conversely, we also see that net interest costs start to reduce and make up less of the total annual rates revenue in the outer years from 2031/32 onwards.

**Chart 6** below shows Council's annual rates revenue (excluding Greater Wellington Regional Council) and includes a breakdown of the public funding requirements for each major activity, for this LTP. "Other" mainly includes reducing council debt.

**Chart 6 – Total rates required by major activity**



### Projected growth of our rateable properties

Population growth and household size forecasts are done as part of informing our Infrastructure

Strategy and Asset Management Plans. We use this same information to forecast growth in our rateable units. The following table shows our assumed growth rates for rateable units for the next ten years.

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Growth rate	1.09%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%
Rating units	26,046	26,333	26,625	26,920	27,219	27,521	27,826	28,135	28,447	28,763

**Charts 5 and 6** reflect a 137% increase in rates revenue from years one to 10, which includes public funding for growth related costs as per our revenue and finance policy, across all ten years. If we compare average rates in 2024/25 to the proposed average rates in 2033/34, average rates in 2024/25 is \$4,108 (\$107 million / 26,046 rating units) compared to 2033/34 of \$7,510 (\$216 million / 28,763 rating units). This indicates that the average rates bill across the next decade will increase by \$3,402 or 83%. This leads us nicely into how we considered rates affordability in developing and setting this strategy of "Building a resilient future for Kāpiti".

### Rates affordability

Our independent affordability study determined that currently, the median household income in Kāpiti is \$101,362, our median rates are \$4,734,

which represents 4.7% of household income. The Shand Report, published in 2007, established a rates affordability benchmark of no more than 5% of household income. We are always mindful of this benchmark, but given this is now 17 years old, we used approximately 7% as our rates affordability proxy as at 2033/34 for this LTP, an uplift of 2% over a period of 27 years

We considered rates affordability using three separate scenarios. For each scenario, we increased median household income by 3% year on year to \$136,222 in 2033/34.

Applying an annual rates increase of 6%, 7% and 8% to our median rates across years two to 10, returned rates affordability results of 6.9%, 7.5% and 8.1% respectively against median household income in 2033/34. Refer to the table below for more details.

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Estimated increase to median household income		3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Median Household income	101,362	104,403	107,535	110,761	114,084	117,506	121,032	124,662	128,402	132,254	136,222
Rates increase @8%	17%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
Rates increase @7%	17%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%
Rates increase @6%	17%	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%
Median rates in Kāpiti (8% Increase)	4,734	5,539	5,982	6,460	6,977	7,535	8,138	8,789	9,492	10,252	11,072
Median rates in Kāpiti (7% Increase)	4,734	5,539	5,926	6,341	6,785	7,260	7,768	8,312	8,894	9,517	10,183
Median rates in Kāpiti (6% Increase)	4,734	5,539	5,871	6,223	6,597	6,993	7,412	7,857	8,328	8,828	9,358
Rates/Household income ratio @8%	4.7%	5.3%	5.6%	5.8%	6.1%	6.4%	6.7%	7.1%	7.4%	7.8%	8.1%
Rates/Household income ratio @7%	4.7%	5.3%	5.5%	5.7%	5.9%	6.2%	6.4%	6.7%	6.9%	7.2%	7.5%
Rates/Household income ratio @6%	4.7%	5.3%	5.5%	5.6%	5.8%	6.0%	6.1%	6.3%	6.5%	6.7%	6.9%
If 5% affordability, what rates would be	4,734	5,220	5,377	5,538	5,704	5,875	6,052	6,233	6,420	6,613	6,811
If 7% affordability, what rates would be	4,734	7,308	7,527	7,753	7,986	8,225	8,472	8,726	8,988	9,258	9,536
What rates increase would be if taking 5% affordability into account		10.3%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
What rates increase would be if taking 7% affordability into account		54.4%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Our self-imposed rates affordability proxy is 7%. When we considered the difference in debt reduction and interest charges in 2033/34 of the 6% and 7% scenarios, we believe that the 7% average rates increase scenario strikes a far better balance for ratepayers between rates affordability and ensuring we have a resilient future in Kāpiti.

## LEVER 2 – DEBT

### Quantified Limits on Net Debt / Total Operating Revenue

Period	Lower limit	Upper limit
Year 1	Nil	285% (LGFA)
Years 2 to 10	Nil	280% (LGFA)

“Building a resilient future for Kāpiti” includes a goal to actively reduce council debt. Average rate increases of 7% year-on-year from year two to 10 of the LTP will enable us to reduce our net debt by \$153 million to \$262 million at 30 June 2034, to:

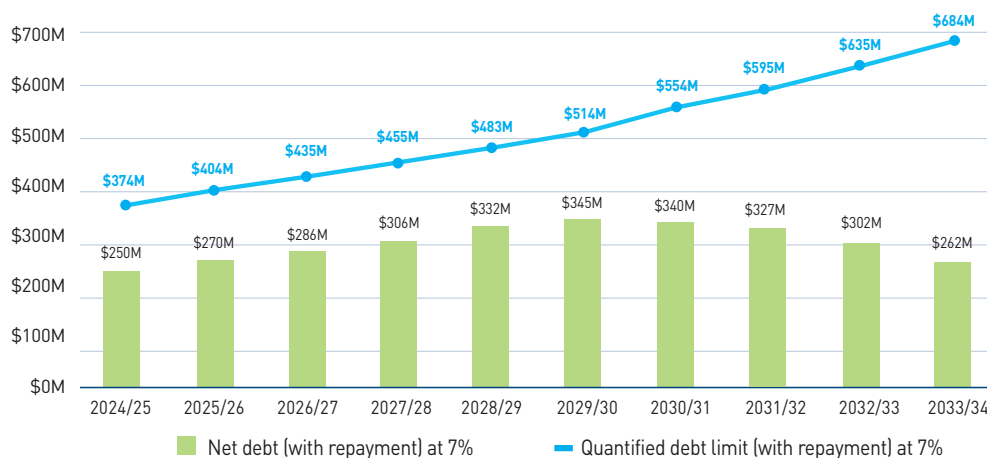
- provide significant new debt capacity to respond to unplanned shock events; and
- affordably respond to growth and/or enrichment opportunities across the district for our community.

We currently have a AA (negative outlook) credit rating from S&P Global. By funding everyday costs from everyday revenue and actively reducing

council debt, we hope to strengthen our credit rating to AA (stable outlook) in the future. Whilst this credit rating uplift won't result in any further reductions to borrowing costs, it does establish us more firmly within the AA credit rating hierarchy.

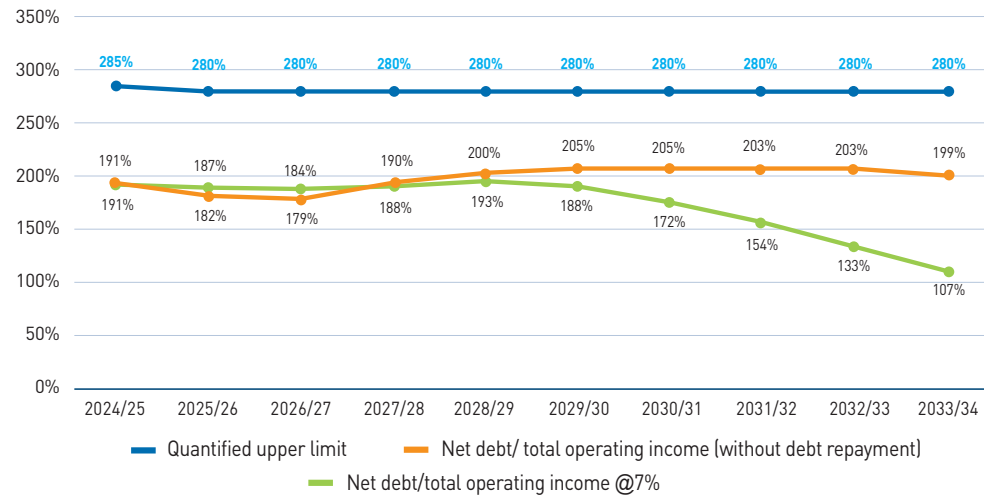
**Chart 7** shows council's net debt profile against its quantified upper limit in dollars. We can see that it takes approximately six years before debt starts to noticeably reduce from 2029/30 and achieves borrowing headroom/capacity of \$422 million (being quantified upper limit of \$684 million minus net debt of \$262 million) in 2033/34.

**Chart 7 – Council's net debt profile and quantified upper limit in dollars**



**Chart 8** below shows council's net debt profile against its quantified upper limit in dollars both with and without debt repayment applying a 7% annual rates revenue increase (after growth) from year two to 10.

**Chart 8 – Net debt vs quantified limits in dollars with and without debt repayment**

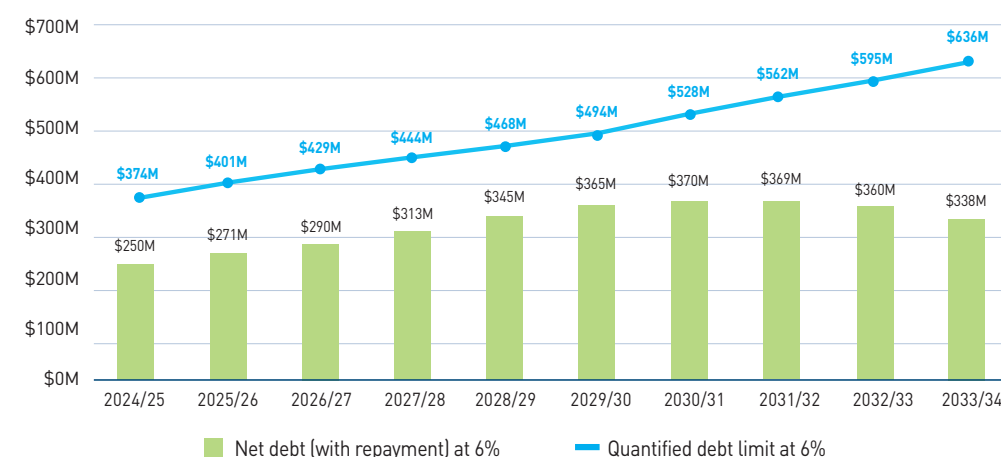


This shows that annual rates revenue increases (after growth) of 7% from years two to 10 result in lower net debt and more borrowing capacity in 2033/34 than if we do nothing to reduce our debt. Specifically, this achieves \$153 million less net debt, an increase of \$100 million to our quantified upper limit and \$252 million of more borrowing capacity in 2033/34.

Scenario	Proposed Net debt in 2033/34	Quantified Upper Limit in 2033/34	Borrowing Capacity in 2033/34
7% Rates funded debt reduction	\$262 million	\$684 million	\$422 million
No rates funded debt reduction	\$415 million	\$584 million	\$170 million
<b>Difference</b>	<b>(\$153 million)</b>	<b>\$100 million</b>	<b>\$252 million</b>

**Chart 9** shows Council's net debt profile against its quantified upper limit in dollars both with and without debt repayment applying a 6% annual rates revenue increase (after growth) from year two to 10.

**Chart 9 – Council's net debt profile and quantified upper limit in dollars**



The table below summarises the 6% and 7% annual rates revenue increases (after growth) scenarios. While the 7% average rates increase scenario sits just outside our self-imposed rates affordability proxy of 7.5% in 2033/34, it reduces net debt by a further \$76 million, further increases our quantified upper limit headroom by \$48 million and provides us with \$124 million more borrowing capacity in 2033/34.

Scenario	Proposed Net debt in 2033/34	Quantified Upper Limit in 2033/24	Borrowing Capacity in 2033/34
Rates funded debt reduction (7%)	\$262 million	\$684 million	\$422 million
Rates funded debt reduction (6%)	\$338 million	\$636 million	\$298 million
<b>Difference</b>	<b>\$76 million</b>	<b>\$48 million</b>	<b>(\$124 million)</b>

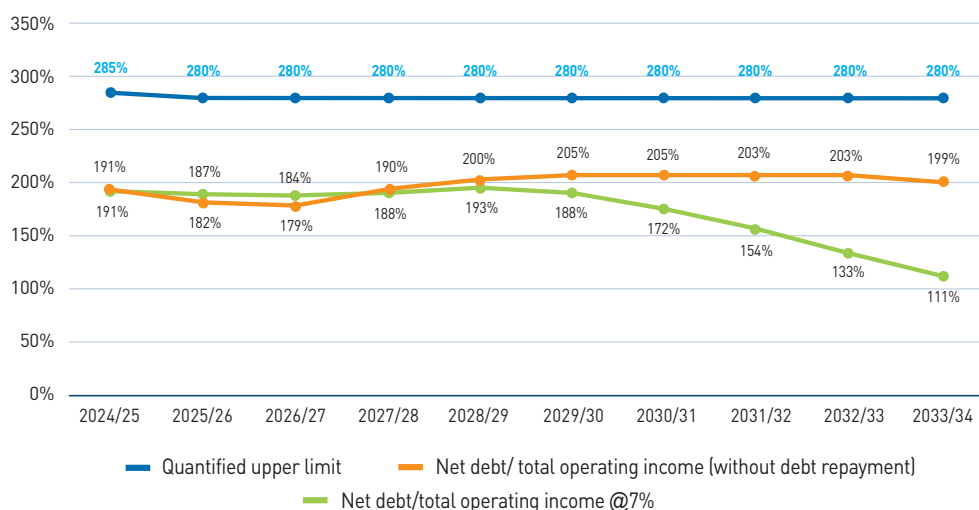
Therefore, an annual rates revenue increase of 7% (after growth) from year two to 10, to reduce Council's debt is considered optimal, affordable, and prudent.

Council borrows entirely from the Local Government Funding Agency (LGFA). We have aligned Council's Net Debt / Total Operating

Revenue quantified upper limits with the upper limits imposed by the LGFA on the local government sector.

**Chart 10** shows that a 7% annual rates revenue increase (after growth) from year two to 10 is fully compliant with our quantified upper limit on debt.

**Chart 10 – Net debt / total operating revenue vs. Quantified upper limits**

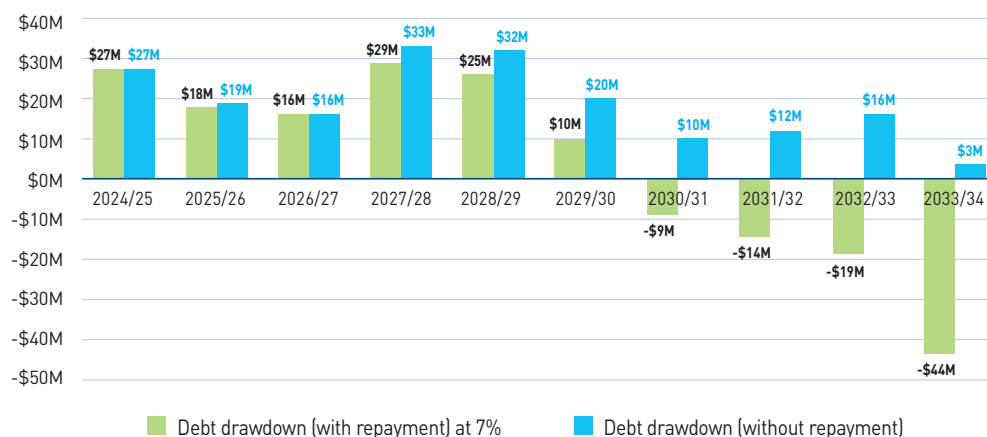


Each year, Council will need to issue new debt to help fund its planned capex.

**Chart 11** shows how much new debt is required every year for this LTP both with and without actively reducing debt.



Chart 11 – New debt requirements year-on-year with and without reducing debt



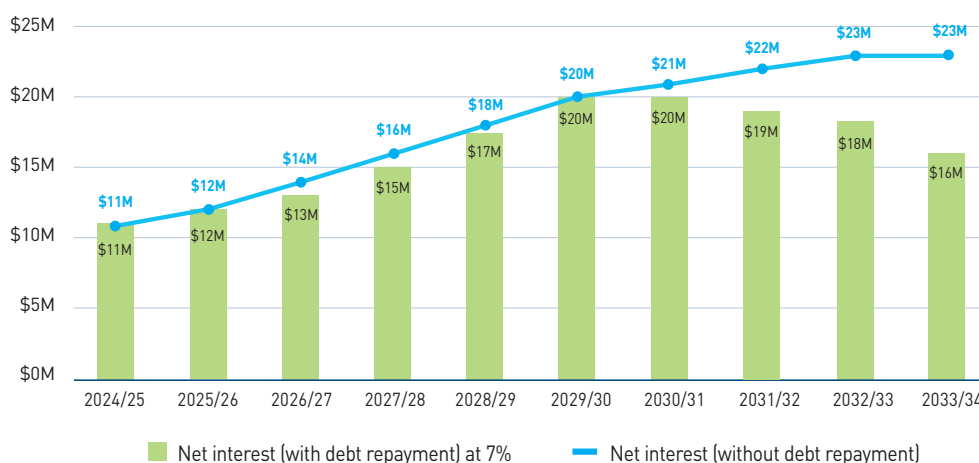
It will take Council six years (until 2029/30) to start making meaningful reductions to its debt. Between 2025/26 and 2028/29, we can see that Council will draw down less debt each year than it would otherwise need if it was not actively reducing debt by increasing rates revenue.

From 2030/31, Council will fully fund the capital works programme from rates funded depreciation, external capital subsidies (i.e. from Waka Kotahi) and development contributions and will start to pay down debt from the additional rates revenue.

Notably, council will reduce its debt by \$86 million between 2030/31 and 2033/34 if this strategy is applied/maintained.

Net interest costs will reduce as net debt is reduced. **Chart 12** shows that net interest costs continue to rise, peaking at just below \$20 million between 2029/30 but start falling beyond that as debt is notably reduced. Net interest costs are projected to be \$16 million in 2033/34 compared to \$23 million in the same year if there was no active debt reduction.

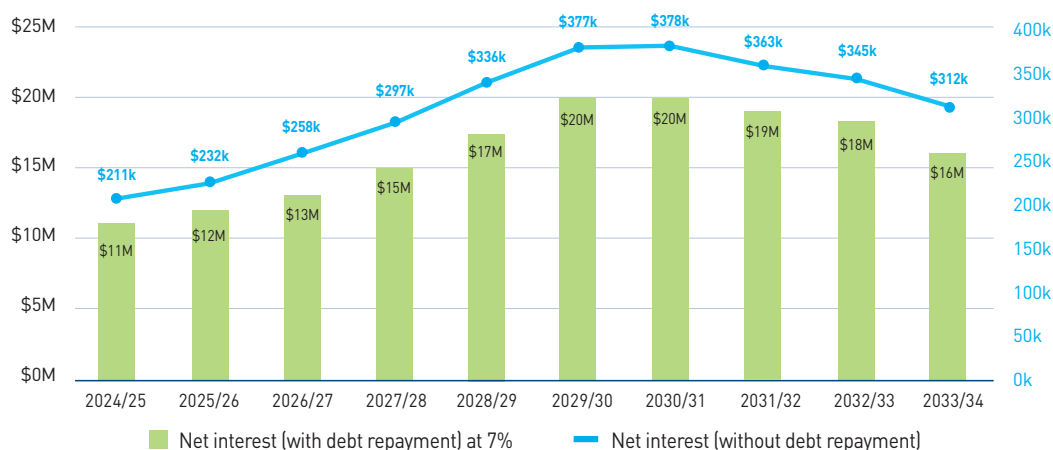
Chart 12 – Net interest costs per year with and without debt reduction



Lastly, **Chart 13** shows us that net interest costs of \$16 million in 2033/34 will cost ratepayers \$312,000 per week. This would be \$442,000 per week (based on net interest costs of \$23 million) without reducing debt, representing a saving to ratepayers of \$130,000 per week.

Once again, annual rates revenue increases of 7% (after growth) from year two to 10, to reduce Council's debt is considered optimal, affordable, and prudent.

**Chart 13 – Projected annual net finance costs with and without debt reduction**



### Intergenerational equity

Intergenerational equity is simple in principle but difficult to achieve properly in practice. We achieve this when ratepayers pay their share, and only their fair share of the cost of the assets they consume today. We don't believe we are getting this right. Right now, we don't fully rates fund our asset depreciation. Fully rates funding depreciation from 2025/26 gets us closer to achieving intergenerational equity.

The next consideration is our debt. We refinance our existing debt when it matures, and year-on-year, we increase our debt to help fund our capex. The key issue here is that we never reduce our

debt. Therefore, we don't feel we are properly achieving intergenerational equity but instead we are pushing increasing debt and higher net interest costs onto future ratepayers.

We need to take a much closer look at how we fund our assets and properly achieve intergenerational equity in the coming years. For now, taking an affordable approach to reducing council debt to lower the debt burden on future ratepayers and fully funding our asset depreciation from rates is a positive and necessary step towards being confident we are moving towards achieving intergenerational equity for our ratepayers, today and in the future.

## LEVER 3 – CAPEX

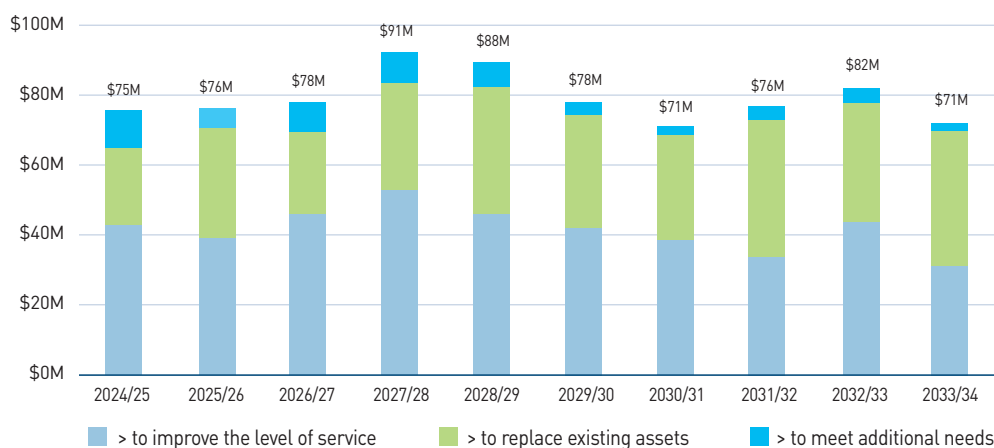
### Quantified limit on annual capex spend

Period	Lower limit	Preferred limit	Upper limit
Year 1 to 10	\$70 million	\$80 million	\$100 million

**Chart 14** shows Council's planned capex for the next decade. This includes all of Council's assets, including the core assets as set out in Council's infrastructure strategy.

This chart shows capex spend by category (i.e. replace existing assets (asset renewals), upgrade existing assets to improve service levels (asset upgrades), and new assets).

**Chart 14 – Planned capex by spend category**



**Chart 15** shows Council's capex by major activity. Not surprisingly, most of Council's capex relates to its core infrastructure assets, being access and transport and three waters.

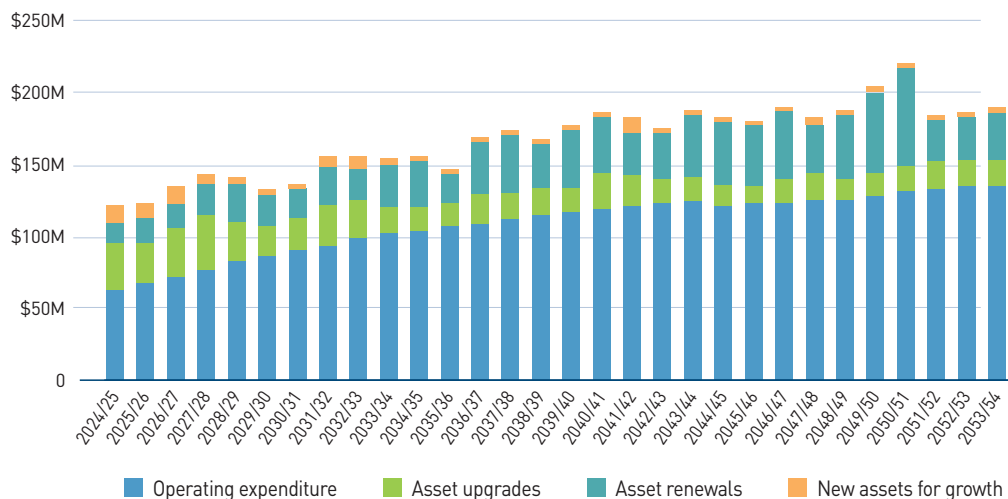
**Chart 15 – Planned Capital by major activity**



### Alignment with our infrastructure strategy

**Chart 16** below is included in our Infrastructure Strategy and illustrates the consolidated operating and capex spend identified for our core assets for the next 30 years.

**Chart 16 – Total expenditure related to core assets for 30 years.**



The primary focus of this Financial Strategy is to achieve its three goals: everyday operating costs are funded by everyday operating revenue, reducing council debt, and strong asset management. The primary focus of the Infrastructure Strategy is strong asset management of council's core assets, being access and transport, three waters and coastal.

The quantified limits in the Financial Strategy on rates, debt and capex create financial capacity to help enable the Infrastructure Strategy to be delivered.

Importantly, because the Financial Strategy ensures that asset depreciation is being fully funded from rates revenue from year two onwards, less new debt is now required to help fund the Infrastructure Strategy capex than previously required. So not only will we be better positioned financially to deliver on our Infrastructure Strategy, but we will also be more resilient for unplanned challenges in the future.

Waikanae water treatment





# OUR INFRASTRUCTURE STRATEGY

Tā mātou rautaki anga

## INTRODUCTION

This Infrastructure Strategy sets out the Council's approach to managing the district's core infrastructure over the next 30 years.

The Strategy is a required element of the Long-term Plan 2024–34 (LTP) and has been developed in accordance with s101B of the Local Government Act 2002 (LGA). The Infrastructure Strategy must identify:

- significant infrastructure issues facing the local authority for at least 30 years;
- the principal options for managing those issues; and
- the implications of the proposed options.

For this Strategy, core infrastructure includes access and transport (roads and footpaths), drinking water, wastewater, stormwater, and coastal protection. Underpinning the Strategy are asset management plans detailing the level and timing of investment needed to operate, replace, renew, and upgrade existing assets and to build new infrastructure.

No changes to levels of service are planned for in this Strategy. While asset upgrades make up a portion of the Council's capital works programme, these enable the Council to meet and maintain its existing levels of service and improve asset resilience and performance, rather than lift the levels of service for residents.

This Strategy acknowledges a substantial level of projected population and dwelling growth, ongoing climate change implications, growing affordability concerns, and evolving government reform.

The Council is also required by the LGA to adopt a Financial Strategy that sets out the rates, debt, and capital expenditure limits of the Council, providing decision-making guidance relating to the district's infrastructure.

The Strategy aligns with the assumptions of the LTP 2024–34, particularly regarding population and climate change projections. Significant forecasting assumptions can be found in the LTP 2024–34.

## Strategic context

As of 2023, the estimated resident population of the Kāpiti Coast District is 58,400<sup>1</sup> people. The district has a significant proportion of older residents, many of whom are retired and not in the workforce. These demographics suggest that a considerable portion of the population may have limited financial flexibility, as they rely on fixed incomes such as pensions or savings. The district also continues to attract young families due to the lifestyle and proximity to the Wellington labour market, with those who commute into Wellington for work earning considerably higher incomes than the district average.

The district includes approximately 40 km of coastline from Paekākāriki to north of Ōtaki, and spans from the western Tararua Ranges to the Tasman Sea. Most residents live in coastal townships, with the largest centres in Paraparaumu and Waikanae.

These variations across the district mean that the Council must plan infrastructure to serve a range of needs and expectations across a wide geographic area, while also being mindful of affordability, not only regarding the services offered, but also in relation to rates, and fees and charges.

<sup>1</sup> Estimated Resident Population for Territorial Authority Areas, annually to 30 June (25 October 2023 – Statistics New Zealand)

The district has multiple areas of high deprivation and, according to the 2018 Census, the median income was the 2nd lowest in the Wellington region (\$29,700 compared to \$36,100 for the entire region).

The Kāpiti Coast is not consistent across the district, and there are mixed statistics around key social indicators such as housing, with very high home ownership (fifth highest in the country) and one of the worst levels of rental affordability in the country.

In Waikanae Beach and Ōtaki Beach there is a relatively high proportion of unoccupied private dwellings<sup>2</sup> (approximately 30%) compared with the nationwide average (10.2%). These generally serve as holiday homes or vacation rentals.

### Growth and development

The Kāpiti Coast District continues to grow, primarily from new residents relocating to the district from other parts of the Wellington Region. Between 2013 and 2018, the district's population grew at an annual average of 1.8% compared to the 0.8% forecast for the same period. For 2019 and 2020, this level of growth was estimated to continue at 1.4% and 1.8% based on Statistics New Zealand's residential population estimates as referenced in the last LTP. These estimates have been subsequently revised up to 1.6% and 2% with

population growth of 0.9%, 0.2% and 1% estimated for 2021, 2022 and 2023.

Since 2021, Kāpiti Coast District Council has used Sense Partners' Population and Dwelling Forecasts which provide a shared set of forecasts to councils across the region to support regional and district planning and investment processes.

The Sense Partners 2023 forecast for the Kāpiti Coast District suggests that the district population will increase at an annual average rate of 1.0% to reach a total population of 80,924 by 2054 based on the 50th percentile. This equates to an increase of 22,180 additional people or 38%.

The 2023 Sense Partners forecast also reflects the impacts of Covid-19 on projected growth for the district, resulting in a lower level of growth forecast over the next 30 years (when compared to the 2021 pre Covid-19 forecast). However, since the 2023 forecast was made, there has been a significant increase in immigration nationwide. If Kāpiti experiences a comparable increase at the district level, then it could see a level of growth higher than forecast. The Census 2023 data (expected to be available from mid-2024) will be important to help verify the level of growth that occurred over the 2018–23 period, calibrate future forecasts and revise forecast growth assumptions.

#### Sense Partners 2023 Population Forecast from 2024–54 by percentile:

	2024	2030	2040	2050	2054	Change from 2024–54
5th percentile	58,197	60,236	62,008	61,107	60,210	2,013
25th percentile	58,489	62,074	66,496	68,289	68,876	10,387
<b>50th percentile</b>	<b>58,744</b>	<b>63,552</b>	<b>71,140</b>	<b>78,538</b>	<b>80,924</b>	<b>22,180</b>
75th percentile	58,976	65,308	76,726	87,732	92,020	33,044
95th percentile	59,239	67,039	83,236	102,171	110,175	50,936

<sup>2</sup> Census 2018

A significant aspect of this growth and development relates to the district's position within the wider Wellington Region. Although Kāpiti makes up only 11% of the regional population<sup>3</sup>, it is closely linked to the Wellington Region via transport networks, labour and employment markets, and the wider regional economy (to the north and south).

Accessibility to the district has increased further since the opening of Transmission Gully in March 2022. The Wellington Regional Growth Framework spatial plan and Council's response to the National Policy Statement on Urban Development, including the updated District Growth Strategy Te Tupu Pai – Growing Well, and the adoption of Plan Change 2 (Intensification) to the Operative District Plan has enabled residential intensification and development capacity in certain zones across the district which are anticipated to enable further growth in the Kāpiti Coast.

### Climate change

In May 2019, Kāpiti Coast District Council declared a climate emergency and in 2021 developed a Climate Emergency Action Framework.

The framework will be incorporated into a new Climate and Resilience Strategy that is scheduled to be adopted later in 2024. This will outline Council's focus areas, direction, and highlight required actions under four key focus areas:

- mitigation – reducing carbon emissions;
- adaptation – preparing ahead of change;
- transition – moving communities to an equitable, low carbon way of living; and
- resilience – strengthening communities ahead of significant weather events.

Of relevance to the infrastructure portfolio are the actions to reduce the district's emissions, improve resilience of our networks, and the next steps for the community to consider for adaptation.

### REGIONAL CONTEXT

The Council is part of the Wellington Regional Leadership Committee which provides governance for regional projects. Each Council provides representative officers for working groups.

The Committee will adopt a Future Development Strategy in 2024, followed by a Regional Emissions Reduction Plan, Regional Climate Change Impacts Assessment, and Regional Food System Strategy.

This work will then inform a new regional Adaptation Plan to influence future development. This programme of work enables all councils within the region to benefit from shared knowledge and resourcing, create a regional plan of action, and bring a strong regional voice to engage with central government.

### PREDICTIONS AND HAZARDS FOR KĀPITI

Natural hazards pose risks to infrastructure assets and climate change is exacerbating the frequency and intensity of natural hazard events.

The Council uses the climate change projections provided by Greater Wellington Regional Council for the Kāpiti Coast District which predict increases in mean temperature, annual rainfall, wind intensity and the number of windy days, increases in mean sea level, and significant increases in the frequency and intensity of storm surge events causing extensive surface water flooding and impacting the district's groundwater levels.

While the district is also expected to experience increasing numbers of growing days which will promote crop growth, it may also experience drought-like conditions at certain times of year with limited water to maintain that growth. There is some uncertainty about the nature and significance of these impacts, including how soon they may be felt, so the Council must incorporate these projections into all planning processes.

The predicted changes will put the district at increased risk from natural hazard events such as floods, landslides, widespread tree damage, storm damage, and coastal erosion and inundation. Without proper management plans, these changes could contribute to biodiversity losses, environmental harm, infrastructure damage and threats to social, cultural, and economic wellbeing, often within communities that are already at risk.

The increased risk from natural hazards also requires the Council to consider the resilience of its asset networks.

<sup>3</sup> Census 2018

When planning and designing asset renewals and upgrades, the Council uses the latest climate projections and flood modelling to ensure that its infrastructure, particularly its most critical assets, will perform as intended under future climate scenarios.

The Council's current approach to adaptation is to maintain and protect essential public assets. For some assets there are clear legislative obligations to do this (e.g. essential infrastructure and utility services). For other assets, while there might not be a legislative obligation, there may be instances where it could be deemed unreasonable not to protect the asset.

Adaptation planning necessitates working with local communities. As a first step, the Takutai Kāpiti Coastal Adaptation Project has established a community advisory panel that will evaluate and recommend a range of feasible options for adaptation along the coast. Further discussions with communities will be undertaken following this project's delivery to assess how to support community adaptation to coastal and other climate change impacts. The outcomes of this work may impact decisions on infrastructure in vulnerable areas.

Earthquakes also pose a major risk to infrastructure assets, with the Wellington region having a history of significant quakes in its past and recent modelling showing increasing probability. Adaptation planning can also acknowledge the risk of sudden catastrophic damage to infrastructure assets, and planning could provide opportunities for rebuilding of assets in lower risk sites.

### CARBON EMISSIONS REDUCTION

The Council carries out an annual emissions inventory under the current Toitu Envirocare's carbonreduce scheme. For the 2022/23 financial year, the Council operations emitted gross 3,937 tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e), a 12% reduction on the previous year.

In 2023, the Council set an aspirational target of corporate carbon neutrality by 2040; with a commitment to reduce emissions by a further 15.5% by 2032.

To contribute to this target the Council has included five emissions reduction projects as part of LTP 2024. These are:

- installation of a solar hub on the Council's civic buildings in Paraparaumu;
- introduction of an electric refuse truck for public litter bin collections;
- continued decarbonisation of the Council's vehicle fleet;
- conversion of Ōtaki swimming pool from gas to heatpump; and
- conversion of Waikanae swimming pool from gas to heatpump.

The Council includes category 3–6 emissions in its emissions profile. These are the emissions from the production of goods and services that the Council uses, including contractor fuel and energy use and materials used for capital projects (embodied carbon). The Council must set a target for these emissions by 2025, and in preparation the Council is collaborating in regional / subnational groups to agree how this will be progressed. Once a baseline is established, a target can be set, and the work programme identified to determine how to meet the target.

On a district scale, the Council participates in regular regional emissions reduction reporting that also includes the emissions profile for the Kāpiti Coast District. The latest report was finalised in early 2023 and estimated the total gross annual emissions in Kāpiti to be 296,695 tCO<sub>2</sub>e with transport being the largest source of emissions (53% of total districtwide emissions). The Climate and Resilience Strategy will determine districtwide options and actions for emissions reductions.

### CLIMATE EMERGENCY ACTION REPORTING

Updates on how the Council activities are delivering on climate change are provided through regular Climate Action Reports (published on the Council website).

[www.Kapiticoast.govt.nz/our-district/our-environment/climate-change/what-were-doing](http://www.Kapiticoast.govt.nz/our-district/our-environment/climate-change/what-were-doing)

## Supplier market

Cost escalations throughout the lifecycle of assets are common for councils. Factors such as inflation, maintenance requirements, unexpected repairs, and changes in regulation, can all contribute to these escalations. The recent sharp increases in the cost of materials and labour have led to a significant step change in the overall cost of delivering Council assets and services.

In the recent past cost escalations due to the pandemic lockdowns, European conflict, and the 2023 North Island weather events impacted the costs and delivery timelines for major infrastructure projects. Although cost impacts are expected to level off, procuring the materials and skills the country needs to deliver the ever-expanding national infrastructure pipeline remains a risk to the on-time and on-budget delivery of our capital projects. To mitigate this risk the Council will analyse the supplier market before tendering, consider bundling work where there is benefit to this, and other alternative procurement approaches, to reduce the likelihood of supply-related delays to projects.

## Legislative and regulatory context

As we began developing this Infrastructure Strategy, the previous government had enacted several pieces of reform legislation that would have had a significant impact on local authorities. The new government has now repealed the legislation relating to the reform programme, including Affordable Water and Resource Management provisions. Replacement legislation is likely to be introduced later in 2024 to allow councils to determine how their water services will be delivered and the Council will monitor the potential impacts of this.

## DELIVERY OF WATER SERVICES

Until late 2023, the Council's assumption was that by 2026 our three waters assets would be transferred to a separate entity, and the Council would no longer set and collect rates directly for the costs associated with owning and operating three waters infrastructure. We were also expecting central government to repay debt relating to our three waters assets.

Now that the legislation has been repealed, we must return to long-range planning for investment in three waters assets – including continuing the renewal of two significant resource consents (Ōtaki bore water take and Paraparaumu wastewater discharge) and an expensive programme of renewals and upgrades to maintain levels of service and build capacity for growth.

This comes with challenges. The high cost for labour and materials and the rise in standards means we're facing significant costs in the future, and while the local government sector expects the government's Local Water Done Well programme to introduce further change, there is no guarantee financial assistance will be offered.

To align with the government's programme the Council has signed a memorandum of understanding with other councils in the Wellington Region and Horowhenua to discuss a regional approach to managing water services. The outcome of these discussions is expected to be known in the first year of the LTP.

## RESOURCE MANAGEMENT ACT

The government has also repealed the Natural and Built Environment Act 2023 and the Spatial Planning Act 2023 and reinstated the previous Resource Management Act 1991 with some amendments to allow for continued fast-track consenting. It has also expressed its intention to review and potentially replace the National Policy Statement for Freshwater Management.

More change to resource management legislation may be coming which will impact the management and operation of our infrastructure assets, so we will need to be ready to respond to any change in national policy or legislation that the government might make.



## INFRASTRUCTURE ASSUMPTIONS

The Council has used the following assumptions when preparing this Infrastructure Strategy:

Assumption	Level of uncertainty	Potential effects of uncertainty
Three waters activities will remain under Council ownership and governance.	Medium	Government policy is likely to change or become clearer during the current triennium. Council is currently investigating options with other councils in the Wellington region, including Horowhenua. Options are likely to include the transfer of water assets to a separate regional entity.
Asset lifecycle forecasts are accurate.	Low to medium	Certain assets may need to be replaced earlier than estimated (using Council's unplanned renewals budget), or if asset condition and performance exceed expectations, then Council will gain additional life from an asset and may defer renewing it. The level of uncertainty is greater for some underground assets such as water bores and the wastewater pipe network.
Growth in the demand for infrastructure services will remain similar to current levels.	Medium	Sudden shifts in demand for infrastructure, although unlikely, may require acceleration of some projects to respond to increased intensity of urban development facilitated by Plan Change 2, and in response to future greenfield developments which could occur at the edge of network areas and are not factored into the growth estimates this LTP is based on.
Levels of Service will not change significantly across asset groups.	Low	The Council strategic priorities may change through community pressure which could require changes to levels of investment. This could be managed through subsequent annual planning processes.
The Council has the capacity (internally and through its supplier market) and adequate funding to deliver its proposed capital programme.	Low	If required, the Council will have the flexibility to reprioritise the capital programme during the year or through an annual plan process.
Future legislative and regulatory changes (other than three waters) will not significantly impact the Council's infrastructure delivery.	Low	Standards and regulations are expected to change incrementally rather than require a significant investment to implement. The Council will continue to monitor Government policy and industry standards to determine potential impacts and improvement measures.
Climate related hazards will continue to increase in frequency and severity as per the projections in the Long-term Plan.	Low	Changes to climate projections are likely to be spread over a long time period and any significant change should be able to be incorporated in subsequent Long-term Plans.

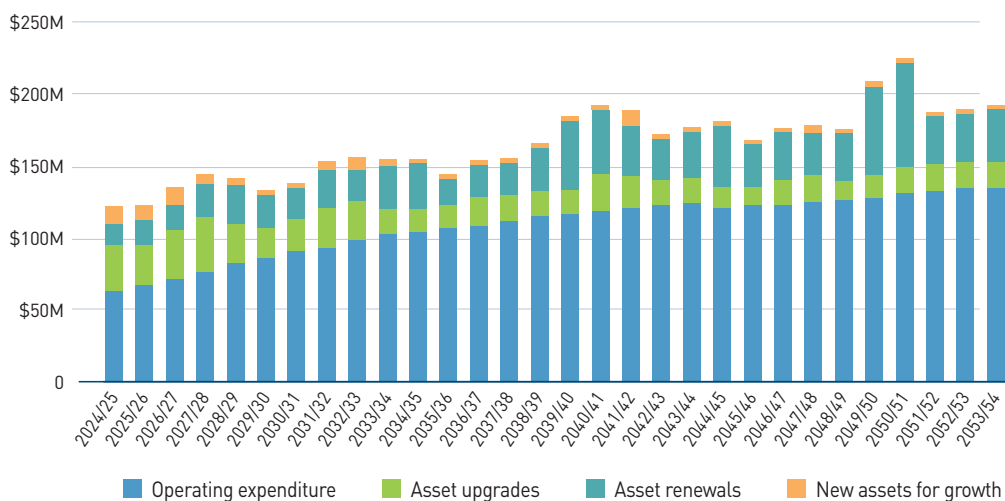
## FINANCIAL STRATEGY

The Financial Strategy is fundamental to the success of the Infrastructure Strategy. While the Infrastructure Strategy provides details about the level and timing of investment needed to operate, replace, renew, and upgrade assets, the Financial Strategy ensures that the investment is within prudent financial limits.

The Council's financial strategy manages three levers; Rates, Capital Expenditure, and Debt.

The graph below shows the total forecast expenditure for all assets covered by this Infrastructure Strategy.

**Total expenditure (for assets covered by the infrastructure strategy)**



## KEY ISSUES AND OPTIONS

This section discusses the most significant challenges the Council faces in the long-term management of its assets, including:

1. maintaining existing assets;
2. supporting growth and development;
3. natural hazards, many of which are predicted to increase in frequency and intensity;
4. the changing legislative and regulatory context; and
5. deliverability of the planned capital work programme.

For each challenge we have identified the principal options for addressing them and the implications of each. Not all asset groups face the same issues over the period of this Strategy, nor will the issues affect each asset group equally.

### Significant issue 1: Maintaining existing assets

The affordability of maintaining and renewing our existing assets is an ongoing challenge. Increases to material and labour costs over the past few

years have been higher than councils have seen in a long time, and although economic conditions are expected to ease into a more restrained inflationary pattern soon, balancing rates increases, debt levels, and capital expenditure to ensure prudent and sustainable long-term decision-making is now more important than ever.

Options	Implications
<b>Preferred Option</b> 1: Targeted renewals based on asset condition and criticality, assessing the optimum time for renewal versus the increasing probability of failure.	<p>The Council plans to continue to meet the required level of service. The Council will fund the replacement or renewal of assets when the condition, criticality, and risk of failure dictates – this means that assets critical to public health will be proactively renewed, and for assets with a low criticality we will take a more reactive approach.</p> <p>For this strategy to be effective, condition data must be current and reliable. This option carries some risk of asset failure where condition is not known or when unexpected events occur – for instance some underground assets such as water bores and parts of our wastewater network. It isn't feasible to inspect all areas of underground networks for a detailed condition assessment, so a combination of option 1 and 2 is preferred.</p>
<b>Secondary Option</b> 2: Renew based on the year that infrastructure was constructed, material type, failure history.	<p>This option carries some risk because assumed condition could be incorrect and cause unexpected or unnecessary expenditure. Conversely, some assets may degrade faster than expected and need renewal earlier than assumed.</p> <p>The LTP includes annual budgets for unplanned renewals across its water and wastewater activities to mitigate this risk.</p>
3: Run assets until they fail – fixing or replacing infrastructure when it breaks.	<p>Allowing assets to reach failure before renewal may increase the cost and Council work programmes and financial resources may become severely constrained by multiple failures. Critical lifeline assets may be compromised by this approach and levels of service may reduce. This option is not recommended.</p>

### Significant issue 2: Growth and development

While growth may bring many opportunities to the district, it can also pose challenges. Population growth places additional demand on Council's existing assets and services and, when growth is unplanned and unchecked, it can harm the health of waterways and threaten indigenous biodiversity. More greenhouse gas emissions through, for example, transportation and energy use, may increase the district's contribution to adverse climactic conditions, and housing pressures could increase demand to develop land that are at risk to natural hazards and the effects of weather events such as flooding, earthquakes, and land instability.

The Council completed a Housing and Business Assessment (HBA) in late 2023 to determine the district's development capacity. This assessment concluded that recent changes to increase intensification of residential and mixed-use areas provide sufficient housing capacity to meet the district's projected growth across the short, medium, and long term.

### GROWTH STRATEGY AND DISTRICT PLAN CHANGE

In February 2022, Kāpiti Coast District Council adopted a new District Growth Strategy, Te Tupu Pai: Growing Well. The Strategy provides an outline for managing how and where the district grows over the next 30 years and details how Kāpiti Coast sees itself growing to meet the requirements of the National Policy Statement on Urban Development (NPS-UD) and as part of regional growth under the Wellington Regional Growth Framework (WRGF).

The approach for managing land-use and development is set out under the District Plan. The overall approach to development within the District Plan is to maintain a consolidated urban form within existing urban areas and a limited number of growth areas which can be efficiently serviced and integrated with existing townships. This reinforces an overall hierarchy of centres and the effective and efficient use of infrastructure.

Residential use is provided for across the General Residential Zone and within the Metropolitan, Town and Local Centre Zones and Mixed-Use Zones. The District Plan also includes a number of rural residential areas providing for smaller rural and lifestyle opportunities. Several areas of future growth and expansion are identified as Future Urban Zone and Ngārara and Waikanae North development areas.

Plan Change 2 (Intensification) was completed and became operative as part of the District Plan in 2023. The Plan Change was a response to future growth needs and requirements under the NPS-UD and the Medium Density Residential Standards. The change increased heights and density for residential and mixed-use development, incorporating the Medium Density Residential Standards across its urban residential areas, and enabling greater building heights in and around urban centres and rapid transit stops.

The 2023 HBA assessed future growth against the notified version of Plan Change 2 and concluded that the changes to intensification provided sufficient development capacity to meet short, medium and long-term growth needs.

Infrastructure capacity was also assessed as part of the HBA which identified that while Council's local infrastructure networks have several on-going challenges, these were being managed through ongoing planning and investment. The HBA

determined that previous infrastructure planning and investment meant capacity was generally available to meet short- and medium-term growth needs, and longer-term needs for most networks, but that further work was needed to help identify the specific nature of longer-term works required.

The assessment also recognised the significant shift that Plan Change 2 (Intensification) would have on planning and investment processes across residential and urban centres. This includes the need to look at how our centres and their needs might grow or evolve in light of these changes, especially given the potential for intensification to occur more broadly across existing residential areas, where it was previously expected, and where it was not. This work will help inform future HBAs as well as ongoing planning and investment processes.

### POPULATION FORECASTS

While even the best population forecasts only represent a snapshot in time, some will remain true and reliable for longer periods than others. Because the Kāpiti Coast District is currently experiencing rapid change<sup>4</sup>, the population forecasts require frequent updates.

Population forecasts are important for asset planning because they indicate where infrastructure is likely to be required and the level of customer demand for those services. A population forecast that is too low could mean that infrastructure services will be insufficient to meet demand or that the Development Contribution Policy will not require enough contributions from developers. On the other hand, a forecast that is too high could mean that the Council has spent money on infrastructure services that were not required or collected greater contributions from developers than were required.

<sup>4</sup> As stated in the strategic context section, between 2013 and 2018, the district's population grew at an annual average of 1.8% compared to the 0.8% forecast for the same period. Since 2020, Covid-19 and border restrictions have impacted levels of forecast growth, but more recently, immigration, a key driver of growth, has bounced back to pre-Covid levels creating a level of uncertainty.

Options	Implications
<p><b>Preferred Option</b></p> <p>1: Rely on existing mechanisms to direct and manage growth impacts, including previous investment in network modelling, through:</p> <ul style="list-style-type: none"> <li>• direction from the Growth Strategy,</li> <li>• management of growth through the District Plan and Plan Change 2,</li> <li>• the use of Development Contributions to fund the infrastructure needed to provide growth capacity, and</li> <li>• taking a strategic asset management approach.</li> </ul>	<p>The Growth Strategy and strategic asset management approach are fundamental to successful infrastructure delivery. If actual growth is greater than projected, infrastructure might not have sufficient capacity to meet demand.</p> <p>Alternatively, if actual growth is lower than projected, this might result in over-investment in infrastructure.</p> <p>To a degree, the opening up of the urban area to intensification through Plan Change 2 has increased uncertainty as to where and how quickly growth within the existing urban footprint may occur.</p> <p>Through its obligations under the National Policy Statement on Urban Development (NPS-UD), Council ensures that sufficient development capacity is able to be serviced by its infrastructure, over the short, medium and long term to meet growth demand.</p>
<p>2: Increase investment in the LTP to provide for additional network modelling.</p>	<p>Council enhanced its network modelling capacity in the previous LTP to better understand growth impacts and infrastructure requirements. Council does not believe that further investment is likely to provide significant further benefits.</p>

### Significant issue 3: Climate change and natural hazards

Climate assumptions derived from the Intergovernmental Panel on Climate Change provide different projections that are dependent on achievements of global emissions reduction. Activity managers with critical infrastructure assets have applied conservative projections.

Adaptation measures from one asset group may have implications for other groups and an

infrastructure adaptation action plan across all activities is being investigated. The across Council lens may also provide opportunities for more effective delivery with additional co-benefits.

Earthquakes are also considered when planning for natural hazards. Increased resources are being built into Council staffing for the emergency response and the recovery roles. Having a planned recovery will, where able, reduce the incidence of replacing assets in high-risk areas.

**Council is managing multiple climate-related issues:**

### Risk of damage to assets by storm events that are increasing in severity and frequency.

Options	Implications
<p><b>Preferred Option</b></p> <p>1: Do not automatically reinstate assets that are subject to ongoing climate change effects, review based on asset criticality.</p>	<p>This approach may limit access to some properties and reserves (in the case of roading assets).</p>
<p>2: Always reinstate existing assets in their current locations.</p>	<p>Ongoing high costs for the reinstatement of assets.</p>

**Risk of water shortage from increased dry periods and higher temperatures.**

Options	Implications
<b>Preferred Option</b> 1: Increase potable water storage and network infrastructure alongside the Council's sustainable growth strategy <i>Te Tupu Pai – Growing Well</i> .	High cost of initial installation and enables Council to achieve its target level of service. Funding through the government's Infrastructure Acceleration Fund has enabled an additional reservoir in Ōtaki to be brought forward.
2: Manage bore water and river water intake from approved resource consent supply.	Ongoing high costs (rates and debt increases) for the reinstatement of assets with uncertain levels of service.

**Recovery from natural hazard events.**

Options	Implications
<b>Preferred Option</b> 1: Ensure Civil Defence Emergency Plans are in place and routinely updated, and mock events practiced, to ensure lifeline infrastructure is up and running as quickly as possible following an earthquake.	Structural strengthening to withstand all damage from rare, high magnitude earthquakes is not practical or possible, so it is essential to have recovery plans in place.
2: Always reinstate existing assets in their current locations.	Ongoing high costs for the reinstatement of assets – likely to increase Council's debt.
3: Carry insurance to assist with recovery costs.	The cost of insurance premiums is growing by an estimated 20% per annum and would mean an increased rates requirement.
4: Increase the resilience of the ongoing provision of water and wastewater services.	This involves: <ul style="list-style-type: none"> <li>• requiring new urban properties to install rainwater tanks</li> <li>• a recovery plan to truck drinking water from a different water treatment plant if a plant is damaged</li> <li>• back-up generators to power the pump stations in the event of the electricity supply being interrupted.</li> </ul>
5: Identify and assess network risks and strengthen existing assets to withstand moderate earthquakes with minimal damage.	This would mean an increased level of service and required significant staff time and resources as well as increase our debt and rates requirement. As such, this option is likely to be unaffordable.



### Significant issue 4: Deliverability of the Capital Works Programme

In the Long-term Plan 2021–41, the Council increased its pipeline of work significantly compared to previous years. This challenged the Council's capacity to deliver its capital works programme and although we have delivered significantly more than in previous years (\$61.5m in 2022/23, compared with \$32.9m in 2020/21 and \$45.5m in 2021/22), we still do not typically deliver all of the budgeted capital programme in a given year. The reasons for this are largely technical and are different depending on the project – delays with consenting processes, issues encountered during design phase, and changing priorities can all impact the timeframes for project delivery.

We aim to continue increasing our capacity to complete our planned capital works programme. This will require the Council to better understand its supplier markets and explore alternative delivery and procurement models, including use of longer-term contracts, bundling packages of work, as well as more collaborative ways of working such as joining with neighbouring councils.

Evolving the Council's project management office function will also improve our capacity to deliver our capital programme. Since the last LTP our project management office has expanded to manage larger projects that individual business units cannot fully resource themselves and will continue to mature its resource management and the Council's project governance framework.

#### Recovery from natural hazard events.

Options	Implications
<b>Preferred Option</b> Limit capital expenditure to a level similar to Council's annual spend in recent previous years.	Certain projects may proceed without delays and may require funding to be transferred from another capital budget to be completed in a timely manner. Such decisions would be made by the appropriate delegated authority and a resetting of budgets would be required through the annual planning process.
<b>Preferred option</b> <ul style="list-style-type: none"> <li>• continue to evolve Project Management Office function.</li> <li>• agile/strategic procurement.</li> <li>• outsource resources as required.</li> </ul>	No significant impact on debt, rates or levels of service. Some level of technical risk and supplier market constraints would remain.
Reprioritise the capital programme now to deliver critical projects only.	Delaying renewals of existing assets will increase the risk of failure and reduce level of service.  Deferring new projects may risk increasing the total project cost and create a backlog for future years.

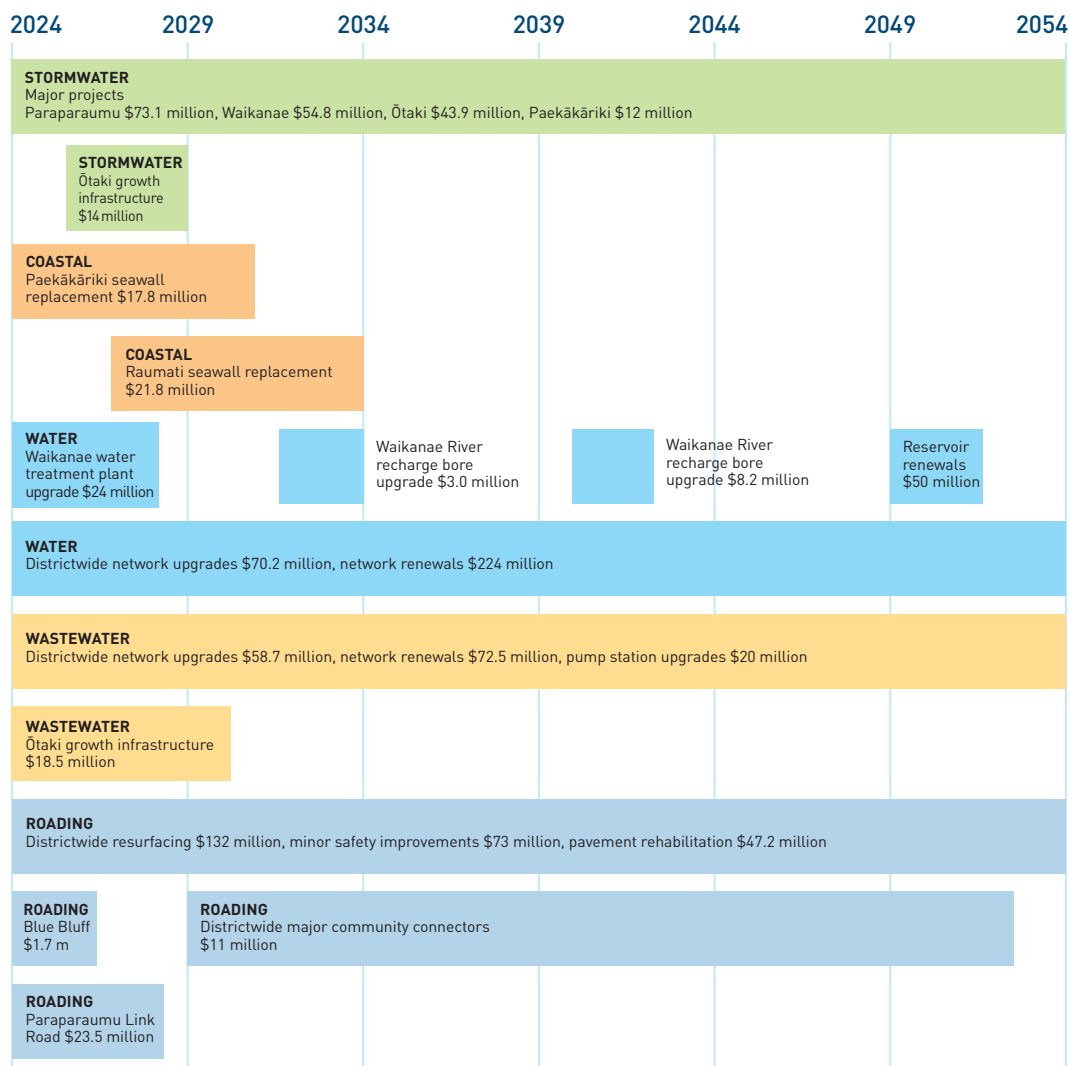
## SIGNIFICANT DECISIONS REQUIRED

The Council expects to make several significant decisions during the term of this Infrastructure Strategy.

Decision	Timing	Principal options and approximate costs
Improve the road connection between Paraparaumu Beach and town centre.	2024/25	Build a link road between Ihakara St and Kāpiti Rd (\$23.5m).
Ensure that Ringawhata Rd, Ōtaki remains accessible.	2026/27	Extend Ringawhata Rd bridge (\$1.8m).
Replace Kāpiti Rd culvert at Paraparaumu Beach.	2025/26	Principal options and construction methodology are being investigated. The scale of the cost is yet to be determined but it is likely to be a significant value given the complexity of the location.
Replace Matatua Rd culvert.	2039/40	Renew culvert (2017 estimate \$4.8m). Replace part of the culvert with open stream (cost TBC).
Ownership and management of Three Waters assets.	Assume 2024/27	Any decision is likely to be driven by government policy and agreements made with neighbouring councils. Principal options may include continuing to operate and fund delivery of services as we currently do, or transitioning to an alternative model such as a Council-controlled organisation. Details and financial impacts are yet to be determined.

## SIGNIFICANT PROJECTS

## Major infrastructure projects planned



## OUR ASSETS

### Access and Transport

The goal of the Access and Transport activity is to:

- Build and maintain a comprehensive transport network that is resilient, reliable, efficient, and safe.
- Enable people to use an effective and reliable transport mode of their choice.
- Improve access to key social infrastructure and local businesses.
- Make prudent investment decisions that help remedy or mitigate the effects of the activity on the environment.
- Accessible and affordable travel for the community and visitors.
- Ensure that new development contributes to solutions rather than add to existing pressures.

### KEY ISSUES AND CHALLENGES

- **Ensuring a fit-for-purpose transport network:** How people use the transport network is constantly changing, with increasing demand for multi-modal options. Strategic investment is needed to support users and different modes of travel now and in the future. In developing the LTP we have worked with feedback provided by Waka Kotahi NZ Transport Agency to adjust our overall work programme, reducing it to ensure it is achievable and sustainable from a funding perspective but still ensuring a network that meets people needs.

- **Funding:** Waka Kotahi NZ Transport Agency funding levels are uncertain, particularly as the new government is yet to release its policy statement on land transport. If a lower level of government subsidy is approved Council will need to consider the implications of this through the Annual Plan process as it relates to years two and three of the LTP.
- **Resilience and Climate Change:** Increasing occurrence of severe weather-related events have caused damage to assets, and coastal erosion is affecting some structures and challenging network resilience. Extraordinary events are becoming more common; this affects user experience and further constrains budgets.
- **Demographic Change:** With easier access between Wellington and the Kāpiti Coast the demographics of the district are changing, with increased demand from younger and older age groups for more options and a higher level of service.
- **Connectivity:** The Wellington Northern Corridor improvements will continue to change travel patterns, and this is evident in congestion, some poor connectivity, and service provider workload. In the short-term the Northern Corridor project continues to affect the availability of suppliers and competition for work.
- **Resource consenting:** The process for consenting new development is a risk that can often add time to delivery of projects. This can be mitigated by early engagement with Greater Wellington Regional Council and ensuring projects are planned with adequate allowance for consenting time.

## KEY FOCUS AREAS

Increase sealed pavement maintenance and resurfacing

Increase maintenance of cycle path network

Continue working on the Safe Network Programme / Road to Zero to reduce risk on our transport network

Complete the State Highway Revocation programme led by Waka Kotahi NZ Transport Agency

Complete the Town Centres Programme, including improvements to Waikanae town centre

## ASSET CONDITION

Access and Transport assets include sealed and unsealed roads, drainage assets, and footpaths, along with streetlights, and traffic services, and minor assets. The availability of condition

information varies across the asset types.

Data confidence levels for our road network ranges across asset types:

Asset type	Reliability of condition information
Road pavement	Highly reliable to reliable
Bridges	Highly reliable
SH1 vested assets	Assumed high (collected to NZTA highways standards)
Footpaths	Reliable
Drainage, retaining walls, railings, signals, signs, markings and streetlights	Reliable
Parking facilities	Average

Sealed roads are assessed using a range of methods including road roughness and condition index, and these show that our roads are in good condition overall.

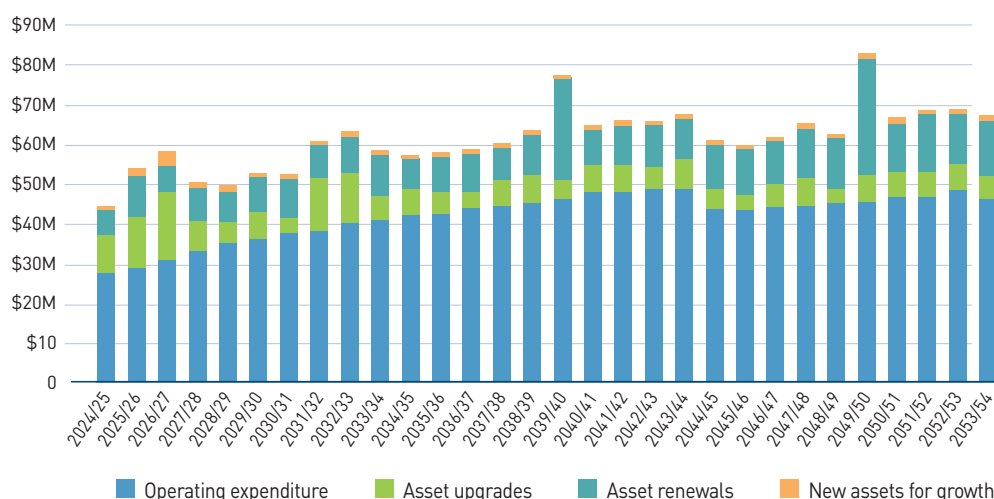
Nearly all of the Council's drainage assets (for example, kerb and channel, and sumps) are less than 40 years old and are in satisfactory condition overall.

A need for replacement is established following inspections or complaints. The bridge network is in generally good condition due to regular inspections and maintenance. Reactive bridge inspections are also undertaken following earthquake and flooding events.

## PLANNED EXPENDITURE

The following chart shows total planned expenditure for the Access and Transport activity for the next 30 years:

### Access and transport planned expenditure



## Coastal Management

The goal of the coastal management activity is to protect public roads, water and drainage infrastructure by maintaining Council-owned seawalls and facilitating beach protection projects with the community.

Our work aims to manage the risks of increased erosion pragmatically and prudently, sea levels and storm intensity on the Kāpiti Coast – mitigating the impacts of increased flooding, putting lives and property at risk. We also need to balance the protection of the environment, anticipated growth, and the management of our assets against community expectations, increasing risks and political and financial challenges.

Along with maintaining coastal assets such as seawalls, the Council carries out dune replenishment and beach renourishment to help manage the effects of coastal hazards on existing development and infrastructure. Dune reshaping and planting helps restore damaged ecosystems to a more natural state, as well as protecting the boundary between coastal and terrestrial land from coastal erosion.

As the coastline is essential to the identity of the Kāpiti Coast, and the health of the coastal environment is critical to the community's wellbeing, the Council also carries out sustainable management of the coastal environment by providing accessible beach and coastal areas and enhancing ecological and amenity values.

A core element of our work is understanding the needs and concerns of our communities, while providing information about coastal hazards and risks. We acknowledge that our coastal assets may not provide protection against all threats. Additional adaptation measures will include land-use planning restrictions on land at risk of coastal threats, and are also likely to include soft engineering projects, such as dune enhancement. In the long-term, and when no other options are feasible, managed retreat may be an adaptation response that will need to be worked through carefully.

The climate crisis presents both the easiest and the hardest decisions we have ever faced. The easiest because protecting assets and property from rising seas and flooding rivers makes sense, and the hardest because balancing the benefits of protecting people and property with the cost of building and maintaining critical assets requires decisions that mitigate long-term risks and ensure intergenerational equity.



**KEY ISSUES AND CHALLENGES**

- **Climate Change:** Increasing occurrence of severe weather events raises the potential to cause damage to assets, and coastal erosion is affecting some areas. Finding affordable solutions for this reality is a significant challenge.
- **Resilience:** There is a cumulative effect of coastal erosion, sea-level rise and tectonic land movements on our coastline. While there is still some uncertainty about how significant these impacts will be, and how quickly they will happen, there is a need for us to start planning for our future and appropriate response is to be developed.

- **Asset condition:** most of the hard defence structures built on public land are in poor condition and have limited useful life left. Replacing these assets to the required standards requires a significant investment.
- **Public infrastructure risk:** other critical infrastructure assets along the coastline such as water and wastewater pipelines, and roads and walkways are currently protected by seawalls. Failure of seawalls may compromise these strategically important infrastructure assets.

**ASSET CONDITION**

The following table summarises the condition of coastal assets based on the results of an assessment undertaken in 2021.

Asset type	Reliability of condition information
Beach outlets	Of the 69 beach outlets 15 are in extremely poor condition and the remaining are in moderate condition  Out of the 15 outlets, 11 have been renewed/replaced.
Paekākāriki Seawall	Of the 960 metres of the wall, 140 metres are in poor condition, 480 metres are in moderate condition, and the remaining 340 metres is at low risk of failure in the immediate future.  Since 2016, few failures have occurred, and repairs were completed. Proactive maintenance was carried out in 2022/23 and 2023/24 to extend the life of the asset while the replacement project progresses.
Raumati Seawall – Phase 1 (From 3 Garden Road to 203 Rosetta Road)	This 987 metres section has no rock protection and is in poor condition.  Proactive maintenance was carried out in 2022/23 and 2023/24 to extend the life of the asset while the replacement project progresses.
Raumati Seawall – Phase 2 (From 203 Rosetta Road to 52 The Esplanade)	This 1602 metre section has rock protection at the toe and is in moderate condition. It has a residual life of 5–10 years.
Raumati Seawall – Phase 3 (From 52 to 108 The Esplanade)	This 513-metre section is built with rock and timber and is in moderate condition except for the first 20 metres which is in poor condition.
Wharemauku Block wall (From 71 Wharemauku to 7 Raebern Lane)	This 170m long block wall was built in 2016, strengthened in 2018, but a long-term solution needs to be underway by year 2025, as the design life of the wall is limited to 7 years.
Seawalls in various other locations	Six seawalls (those of shorter lengths) are in poor condition. The remainder are in moderate condition.

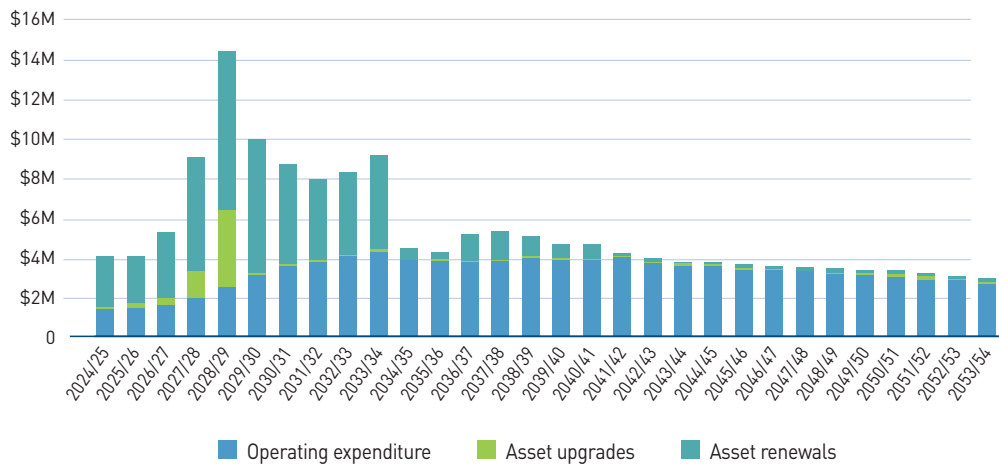
## KEY FOCUS AREAS



## PLANNED EXPENDITURE

The following chart shows total planned expenditure for the Coastal Management activity for the next 30 years:

## Coastal management planned expenditure



## Stormwater Management

The Council maintains and operates stormwater systems to manage surface water runoff at Paraparaumu, Waikanae, Ōtaki, and Paekākāriki.

The goal of the Stormwater Management activity is to improve stormwater collection, treatment and disposal across urban catchments while protecting the receiving environments, ensuring water quality, and reducing risk to human health and property from flooding.

Our work programme is holistic, integrating the planning and management of catchments, land use and receiving environments, and the health and well-being of a water body, embracing Te Mana o te Wai to comply with the regulatory and environmental compliance framework.

We plan to use more sustainable, blue-green network<sup>5</sup> strategies in the delivery of the stormwater service, including planning controls (e.g. setbacks, minimum floor levels, onsite detention, water-sensitive urban design) on development and design principles to hold water in the landscape. We will work collaboratively, and in partnership with tangata whenua, the community and our stakeholders on projects that consider the social dimensions of water, water cycle perspectives and help target investments to risk.

The network has both environmental and recreational values. These can be managed together through a combination of infrastructure, ecological restoration, and urban design to connect people and nature.

<sup>5</sup> Blue-green networks are a holistic way of planning based around waterways (blue) and planting parks and tracks (green). The network has both environmental and recreational values. These can be managed together through a combination of infrastructure, ecological restoration and urban design to connect people and nature.

## KEY ISSUES AND CHALLENGES

- **Resilience and Climate Change:** Increasing occurrence of greater intensity and frequency of events are predicted and becoming more common, overwhelming assets and challenging network resilience.
- **Delivery of Capital Work Programme:** to achieve levels of service, meet regulatory compliance and support growth, whilst addressing a historic underspend in stormwater.
- **Growth:** The district is growing, and new developments increase stormwater runoff and require increased downstream capacity. Property owners have increasing expectations to protection, and developers have expectations that Council will eliminating the flood hazards to make more developable land available.
- **Te Mana o te Wai – and wider regulatory compliance:** Requirements for managing all waters in a way that prioritises the health and wellbeing of the water (quantity, quality and ecology).
- **Flood Risk:** over 600 flooding complaints each year, 30% of urban properties designated at risk in a 1 :100-year event, nearly 50% of the stormwater infrastructure is under capacity for a 1 :10-year event. Upgrading the infrastructure to the required standard requires a significant investment.
- **Stream and watercourse maintenance:** A discretionary activity, requiring resource consent. Consenting is an expensive, time-consuming task, demanding assessments of environmental effects including cultural and ecological impacts.

## KEY FOCUS AREAS

Upgrade the  
network capacity

Extend the area of  
the network to  
some greenfield  
developments

Manage future  
demand through  
the Waitua  
Committee

## ASSET CONDITION

Due to the relatively young age of the piped network (the median age is less than 40 years), and the financial constraints in completing detailed assessments, condition monitoring is largely based on visual inspection of assets by service crews when undertaking maintenance.

A more detailed asset inspection regime to inspect piped assets that are over 40 years of

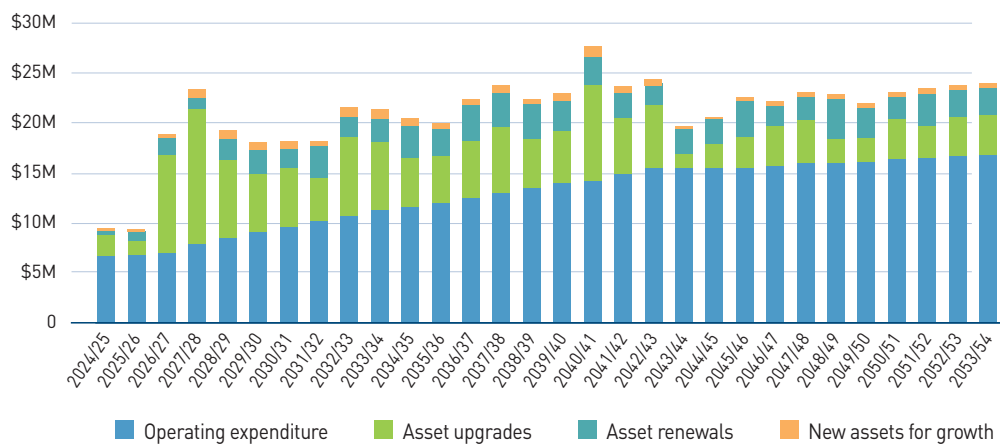
age commenced in 2017/18. Pipe condition assessments are now completed in almost half of the catchments and will continue to inform the asset renewal programme as appropriate.

A comprehensive open waterway condition assessment was completed in 2016/17. This provided valuable information in the development of an appropriate stream/drain cleaning programme.

## PLANNED EXPENDITURE

The following chart shows total planned expenditure for the Stormwater Management activity for the next 30 years:

## Stormwater planned expenditure



## Water Supply

The Water Supply activity operates four water supply schemes at Ōtaki, Te Horo/ Hautere, Waikanae/ Paraparaumu/ Raumati, and Paekākāriki.

The Council's priority is a robust water supply system to ensure sufficient drinking-water is available now and into the future. The water supply network must also be able to cope with emergencies and the long-term impacts of climate change.

Risk-prioritised investment balances future renewals and upgrade programmes, giving the Council confidence in its investment decision-making while also increasing the system's resilience and sustainability.

### KEY ISSUES AND CHALLENGES

- **Te Mana o te Wai:** This is an umbrella concept over regulatory and environmental compliance; security and safety compliance of drinking water supplies with the establishment of Taumata Arowai, including compulsory training and mandatory treatment, The National Policy Statement on Freshwater Management, National Environmental Standards, the Natural Resources Plan along with the Kāpiti Whaitua chapter include policy on water allocation and ecological minimum flows. Realising Te Mana o te Wai and ensuring regulatory compliance may require additional/ earlier investment. The new Government that it may rebalance Te Mana o te Wai to widen its scope, so the Council will continue to monitor any potential changes and manage their impacts.
- **Climate change planning:** The Council attempts to reduce emissions associated with drinking water collection, treatment, and distribution, and responds to severe events [drought, more intense rainfall], and potential saltwater intrusion on groundwater, and damage to structures, particularly in coastal areas.
- **Resilient Supplies, Systems and Processes:** Issues related to drinking water resilience that the Council needs to address are:
  - continuous supply of compliant and safe drinking water regardless of conditions;
  - improve treated water storage for times where source water quality deteriorates;
  - renewing aging infrastructure as needed; and
  - providing redundancy within water treatment plants to improve operational flexibility.
- **Delivery of capital works:** The delivery of a significant capital work programme to maintain levels of service and support growth is critical to the ongoing resilience and sustainability of the district's water networks. Significant investment is required to provide strategic trunk mains to service growth areas in Waikanae and ultimately service storage for the Ōtaki networks.
- **Cost effectiveness:** The cost of provision is rising, and the Council acknowledges that providing services must be affordable. While the government's Local Water Done Well programme seeks to assist local authorities in this respect, the programme is in its very early days with no clear options yet apparent. In the meantime, the Council plans to continue prudent and strategic investment in the water supply infrastructure within its financial constraints and plans to maintain levels of service. Making evidence-based decisions will be necessary to balance the risks, benefits, and timing of projects.

### KEY FOCUS AREAS



### ASSET CONDITION

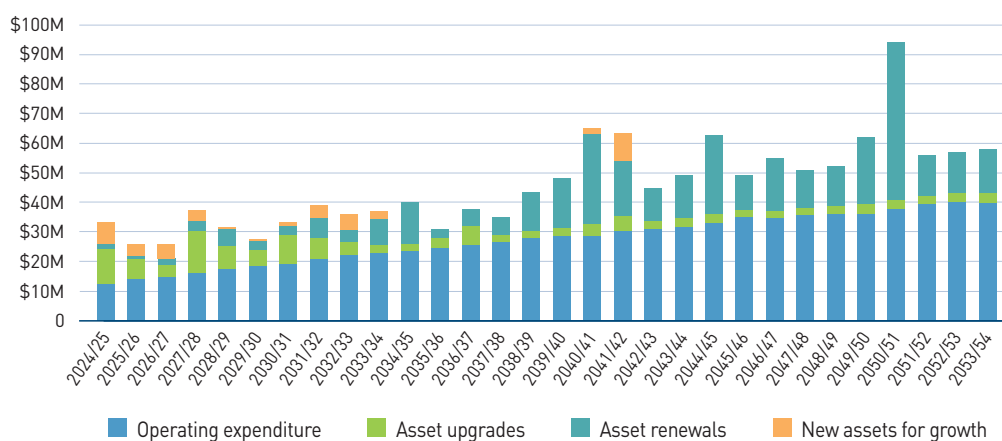
The Council operates four water treatment plants with the average age of approximately 25 years.

Asset type	Condition assessment
Ōtaki and Hautere/Te Horo treatment plants	Unknown condition.
Waikanae-Paraparaumu-Raumati treatment plants	Range from good to poor condition.
Pump stations (10)	Unknown condition with an average current age of 24 years.
Water storage reservoir (12)s	The average age is 36 years. Condition ranges from very good to average, with eight of the 12 being in good condition.
Paekākāriki and Waitohu Valley reservoirs	Average rating. The reservoirs are aged 59 and 62 respectively.
Pipe assets	The average age of pipes in the network is 36 years, with a significant proportion in poor condition. This may become an issue in 10 to 20 years.
Water supply bores at Ōtaki and Hautere/Te Horo	Poor condition.
Waikanae-Paraparaumu-Raumati bores	Unknown condition.
Water supply pipes`	6% of the pipes in the network are in excellent condition. 50% are in average condition, 42% in good condition, and 3% are rated poor or very poor. This assessment is based on expected base life knowledge, and the results of pipe sampling and risk profiling.

### PLANNED EXPENDITURE

The following chart shows total planned expenditure for the Water Supply activity for the next 30 years:

#### Water supply planned expenditure





## Wastewater Management

The Council is responsible for the provision and management of two wastewater treatment schemes: one serving Waikanae, Paraparaumu and Raumati, and the other serving Ōtaki. Paekākāriki and most rural areas of the district have no public wastewater infrastructure.

The Council's goal is to manage an effective and efficient wastewater service now and into the future, which balances ongoing performance, risk and resilience. Lifecycle investment for ongoing performance, to allow future projected growth and ensuring the mauri of our environment is maintained within Te mana o Te Wai.

### KEY ISSUES AND CHALLENGES

- **Legislative and Regulatory Compliance:**

The establishment of Taumata Arowai, the introduction of Te Mana o Te Wai, and meeting the National Policy Statement for Freshwater Management is a challenge. Strategic rather than reactive management is needed to continue to meet existing levels of service.

- **Climate Change Planning:** Changes to treatment processes and the capability to reduce emissions and adapt to climate change is becoming more critical.

- **Resilient Supplies, Systems and Processes:**

The Council is challenged by:

- continuous containment, reticulation, treatment and sustainable discharge of treated wastewater is increasing in importance;
- the rise of the water table is hastening the degradation of pipes in the network;
- increased levels of redundancy within wastewater treatment plants is needed to improve operational flexibility; and
- ageing assets with substantial renewal expenditure required in future years.

- **Capital works programme delivery:** The delivery of a significant capital work programme to maintain levels of service and support growth is critical to the ongoing resilience and sustainability of the district's wastewater networks.

### KEY FOCUS AREAS

Complete the upgrade of the Paraparaumu Wastewater Treatment Plant

Complete the Waikanae Duplicate Rising Main

Continue network renewals and pump station upgrades

### ASSET CONDITION

The condition of wastewater assets, where known, is generally good. Treatment Plants are in good to moderate condition with some age-based renewals and upgrades planned. A significant number of pump stations are approaching the end of their useful life and will need to be renewed.

The piped network is through just under half of its expected useful life, so only minor renewals

are expected over the next 10 years. No formal assessment of the network has been completed; however, a capacity assessment is underway.

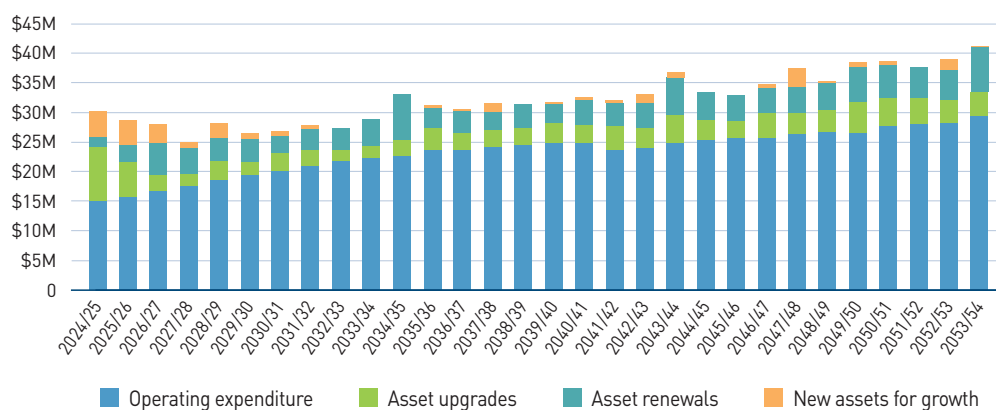
Further investigation of the network and pump stations are planned in the next three years. The following table summarises the Paraparaumu-Waikanae wastewater scheme asset conditions.

Asset type	Condition assessment
Pipe network	Unknown condition (capacity assessment in progress).
Pump Stations (122)	Good/unknown condition. 24 of the pump stations have been inspected. In general, the condition of the pump stations inspected is good.
Wastewater treatment plants	Good condition. In general, the plant is in moderate condition. Various age-based replacements and capacity upgrades have been recommended.
Consents	Existing. Consents are in the process of being renewed.

### PLANNED EXPENDITURE

The following chart shows total planned expenditure for the Wastewater Management activity for the next 30 years:

#### Water supply planned expenditure



## APPENDIX 1 – ASSET MANAGEMENT APPROACH

This section of the Infrastructure Strategy provides a general overview on the Council's approach to asset management, describes the Council's current infrastructure services.

### ASSET MANAGEMENT PLANNING

The Council has a well-established approach to asset management planning, based on the ISO 55000 Asset Management Standards.

A key aspect of this approach is the Asset Lifecycle Model, which aims to optimize cost, risk, and performance across the asset lifecycle. The four phases of the asset lifecycle are plan and design, build or acquire, operate and maintain, and replace or dispose.

The Council maintains its assets until they reach the end of their useful lives, after which they will then be renewed, upgraded, or replaced to maintain the required levels of service.

Whereas each asset management plan includes more information on the asset management processes underpinning each plan's development, this section provides a general overview on the Council's approach to the collection and management of asset information.

### ASSET MANAGEMENT IMPROVEMENT PLAN

A recent assessment found that we have a well-established approach to asset management planning, progressively developed over the past fifteen years or so. As is typical within local authorities, practices have been developed in many aspects ahead of organisational policy or strategy to guide these practices. As such, although practices are largely pragmatic and target the areas of most need, they are not always consistently applied across the Council, and may not be integrated well with other processes. This assessment has identified that the establishment of an asset management policy and strategic asset management plan (or SAMP) will be the two key improvement activities which will bring Council's asset management practices towards the ISO 55001 requirements.

The Council plans to continuously improve the following areas of its asset management:

- **Policy and strategy development:** Developing and adopting AM Policy and AM Strategy (SAMP) consistent with the requirements of ISO 55001. Incorporating outputs from the Strategic Growth Strategy into asset management plans. Developing resourcing, information and systems strategies.
- **Data and systems:** Develop and Implement the information and knowledge management strategy.
- **Levels of service and performance monitoring:** Review levels of service measures for appropriateness, completeness and measurability, develop performance monitoring and reporting framework. Review performance benchmarking measures against other utilities and monitor water production and demand and compare to projections.
- **Risk management:** Review organisation-wide risk approach for alignment, consistency, and linkage to the objectives.
- **Decision frameworks:** Review existing decision-making frameworks and strengthen to optimise maintenance, renewals and development across the network. Review activity and asset risk registers in-line with reviewed framework. Develop asset vulnerability framework and incorporate in risk profiling of assets. Update the Water and Sanitary Services Assessment and Implement backflow protection standards derived from policy.
- **O&M planning:** Review O&M manuals to ensure they are current and in place for all significant asset categories or components and incorporate outage and emergency response procedures.
- **Asset condition and life:** Sampling programmes for pipe condition assessment by materials developed and implemented. Condition assessment programmes for specialist techniques is formalised.
- **Valuation:** Review valuation process, base lives and process lives.
- **System review and audit:** Develop an AM system review, monitoring and auditing framework.

**ASSET KNOWLEDGE, CRITICALITY, AND MATURITY**

Levels of service (LOS) refer to the nature of the services that Council delivers to the community. LOS are generally defined and measured via performance targets for factors like quality and capacity, reliability, safety, cost, and legislative compliance.

Desired or expected LOS are based on community needs, community expectations, and Council's strategic goals. Changes in the district (e.g. population growth, demographic changes, natural hazard events) can lead to changes in community needs and expectations and/or changes in Council's ability to deliver previously agreed LOS.

Comparisons between desired and actual LOS influence asset management planning, particularly in relation to the timing and quality of maintenance renewals and upgrade works. As these decisions can have significant financial implications, an asset's useful life is reviewed regularly in accordance with:

- Its age and condition profile
- The criticality of the asset
- Degree of risk
- Ongoing maintenance requests
- Desired versus current LOS
- The differing economic lives of individual assets.

To establish actual LOS and manage assets using the lifecycle approach, knowledge and information about the assets is crucial as such knowledge underpins each asset management plan and thereby enabling evidence-based decision making. Asset knowledge covers age, condition, performance, and value.

Another important aspect is the criticality of the assets. Critical assets are defined as those that have a higher consequence of failure in terms of the impact a failure would have on the community, the environment, the organisation's objectives, and the asset plans.

A criticality framework is used to identify and manage risks across the infrastructure services.

This framework provides a consistent approach to assessing the potential impacts on people and the environment if an asset were to fail. Because this framework allows for comparisons across services, it can be used to prioritise inspections and investigations, refine maintenance and renewal strategies, identify high risk information gaps, and increase confidence in the timing and scale of capital expenditure.

The level of maturity expected for asset management is a strategic decision for Council. Levels of maturity beyond a core or basic approach are determined according to a variety of criteria, such as the costs and benefits derived from more advanced planning: legislative requirements: the size, condition, criticality, and complexity of the assets: and customer expectations.

Asset conditions, data confidence, criticality, and asset management maturity are all based on 1 – 5 rating scales.

**Table 1: Rating scales for asset condition, data confidence level, criticality, and asset management maturity.**

Scale	Asset condition	Data confidence	Criticality	Maturity
1	Excellent.	Systematic and fully optimised data programme.	Significant, region wide, long-term disruption and significant cost to restore service.	Advanced. Programmes are driven by optimised decision-making, risk management, and service level / cost trade-offs. Improvement programmes focus on maintaining ongoing practice.
2	Some minor maintenance work required.	Reliable data in information system with analysis and reporting.	Major disruption over an extended period.	Intermediate. AMP includes strategic context, analysis of condition and performance assessments, customer engagement in levels of service, and QOM/risk management is applied to projects.
3	Maintenance is required to return to the expected level of service.	Sufficient information to support basic analysis.	Moderate, with serious localised impacts and cost.	Core. AMP covers approach to risk, condition and performance assessments, demand forecasts, 10-year financial plans and an improvement plan.
4	Requires a significant upgrade.	Basic or incomplete information based on assumptions	Minor service disruption.	Basic. AMP contains basic information assets, service levels, planned works, and financial forecasts.
5	The asset is unserviceable.	No asset register.	Negligible social or economic impact.	Aware there are intentions to develop AMPs.

**Note:** Condition, confidence in data completeness and accuracy, and asset management maturity definitions are based on the International Infrastructure Management Manual framework. The criticality codes are based on the Global Criticality Rating and subsequently developed by the New Zealand Treasury – National Infrastructure Unit and published in the New Zealand Asset Metadata Standard – Potable Water Release Version 1.0.

#### CURRENT INFRASTRUCTURE SERVICES

The core infrastructure services included in this Strategy are:

- access and transport.
- coastal assets, and
- stormwater,
- water supply,
- wastewater.

More information on each asset group is provided in Part Five. Table 2 provides basic information on each asset group.

**Table 2: Replacement value and rating scales for existing infrastructure.**

Asset group	Optimised depreciated replacement value (million)*	Optimised depreciated replacement value (million)*	Data confidence	Criticality	Maturity
Access and Transport	\$485	3. Satisfactory	A: High to B: Reliable	1. Lifeline	Intermediate
Coastal Management	\$8.6	4. Poor	B: Reliable	3. Key	Basic
Stormwater	\$85	2. Good	B: Reliable	**	Intermediate
Water supply	\$147	2. Good	B: Reliable	1. Lifeline	Intermediate
Wastewater	\$172	2. Good	B: Reliable	1. Lifeline	Intermediate

\* Valuation at 30 June 2023.

\*\*No formal criticality assessment has been undertaken for the stormwater activity and assets.





# OUR ACTIVITIES

Ā mātou mahi

78

LONG-TERM PLAN 2024–34 | Kāpiti Coast District Council







# INTRODUCTION

Council's work is grouped into 16 activities in this LTP:

<b>Infrastructure</b>		Access and Transport .....	81
		Coastal Management .....	84
		Stormwater and Flood Protection .....	87
		Sustainability and Resilience .....	90
		Wastewater Management .....	93
		Water Management .....	95
<b>Services</b>		Community Facilities .....	99
		Parks and Open Spaces .....	102
		Recreation and Leisure .....	105
<b>Partnerships Planning</b>		Tangata Whenua .....	108
		Community Support .....	111
		Governance .....	114
		Economic Development .....	117
<b>District</b>		Districtwide Planning .....	120
		Regulatory Services .....	123
<b>Organisational Health</b>		Organisational Health .....	126

The information provided about each of the 16 activities includes what we do, why we do it, how it relates to our community outcomes, the level of service (what Council will provide and to what extent), and performance measures and targets for 2024–34. Any potential negative effects to community wellbeing arising from the activity are also noted.

Performance measures and targets will be used to report Council's achievements in Annual Reports for 2024/25, 2025/26, and 2026/27.

## MANDATORY MEASURES

All councils are required to report against mandatory and highly prescribed non-financial performance measures for roading and footpaths, waste and drainage, and water activities.

These are included in the activity to which they apply.

## INFRASTRUCTURE



# ACCESS AND TRANSPORT

Putanga me te waka

## WHAT WE DO

We develop and maintain a roading network that provides access to work, home, school, essential services, shops, businesses, industry, and recreation activities throughout the district.

Our local roading network includes all our public roads (excluding state highway 1); walkways and cycleways on our roads, including associated road drain maintenance and cleaning; and traffic and street lighting.

In addition, we maintain our transport facilities, such as:

- public car parks
- footpaths
- footbridges
- pedestrian crossings
- underpasses.

To make sure our community is safe, we run road safety education activities.

## WHY WE DO IT

The transport network is a significant and essential physical resource in the district, contributing to the delivery of Council's core services. It also contributes to Council's outcomes for the district to provide for a thriving economy and a resilient community. It does this by:

- providing access to work, schools, essential services, businesses and industry
- reducing the negative impact of travel on the quality of life through providing safe connections within and between local centres and workplaces, schools, and residences for all network users
- increasing access opportunities by all modes of transport within the Kāpiti district.

## KEY FACTS

- 431km of sealed roads
- 12km of unsealed roads
- 399km of footpaths and shared paths
- 5,816 drainage assets
- 5,352 streetlights
- 6,806 transport signs
- 34 bridges
- 12 traffic signals

## CONTRIBUTION TO COMMUNITY OUTCOMES



### Place

Our place is resilient and liveable for current and future generations.

### People

Tāngata/people are supported to live, work, and play in our district.

### Partnership

We partner with others to connect, facilitate, and advocate for the good of all in Kāpiti.

The Kāpiti Coast's multi-modal transport network allows for the safe, reliable, and efficient movement of people and goods, enabling our community to easily get around the district by their preferred means.

## POTENTIAL NEGATIVE EFFECTS

Roading activities can have adverse environmental effects, including impacts on flooding, air quality, noise levels, safety, and congestion due to heavy traffic. To address these concerns, activities are conducted in alignment with established environmental standards, and where appropriate, resource consent conditions to ensure that negative impacts on the environment are avoided, remedied or appropriately mitigated.

As the transport network grows with the Kāpiti Coast's population, there is an increasing likelihood of accidents. Council implements a range of safety strategies, including engineered solutions like traffic calming measures and improved road layouts, along with signage, speed management, and community education initiatives.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service, but sought to better align what we are measuring with what we are currently delivering.




## ACTIVITY UNCERTAINTIES

At the time of adopting this LTP, Waka Kotahi NZ Transport Agency has not made final decisions to confirm the level of funding it will provide to support our Access and Transport operating and capital programmes. We therefore assume some uncertainty at the level of funding we can expect to receive. This reduced level of funding will have a negative impact on our roading network.

## LEVEL OF SERVICE

A physical network that provides safe and reliable access to essential civic and economic centres, to social infrastructure and to the local environment.

	Performance measure	Target
	1. The percentage of sealed local road network that is resurfaced.	3.9%
	2. The average quality of ride on a sealed local road network, measured by smooth travel exposure.	Overall smooth travel exposure is above 80%
	3. Service requests relating to roads and footpaths responded to within 24 hours (urgent), 15 days (non-urgent).	85%
	4. Percentage of footpaths that fall within the service standard for the condition of footpaths as set out in the activity management plan.	85%

## INFRASTRUCTURE



# COASTAL MANAGEMENT

Whakahaere takutai

## WHAT WE DO

Our coastline is approximately 40 kilometres long, and as well as being the location for significant urban development, our beaches are an important community asset with many unique characteristics and natural qualities.

The goal of the coastal management activity is to protect public infrastructure such as roads, reticulation networks, beach accessways, and public spaces. The activity also provides for further engagement with coastal communities following the completion of the Takutai Kāpiti process in June 2024.

Coastal assets include seawalls, rock revetments and coastal plantings. We also work with the community to carry out dune and beach restoration programmes to protect and restore coastal ecosystems to help mitigate dune erosion and habitat degradation.

## WHY WE DO IT

Kāpiti's coastline is core to our community's identity. The management of the natural and built dune environment is critical, as this enhances the protection of infrastructure and services that lie behind them.

New Zealand's coastal environment is primarily managed under the Resource Management Act 1991 (RMA). This legislation establishes which statutory authority is responsible and how it is to be managed by setting out the functions of regional councils and territorial authorities and establishing a set of principles and range of tools (both mandatory and optional) which can be employed to achieve the purpose of the RMA. There are also several other Acts and regulatory documents that are relevant to coastal management, including the New Zealand Coastal Policy Statement, the Marine and Coastal Area (Takutai Moana) Act 2011, Civil Defence Emergency Management Act 2002, and regional and district planning documents.

## KEY FACTS

### Council's coastal assets include:

- 69 beach outlets
- 5.9 kilometres of protection assets, including:
  - Paekākāriki seawall (960m)
  - Raumati seawall section 1 (987m)
  - Raumati seawall section 2 (1,602m)
  - Raumati seawall section 3 (513m)
  - Wharemauku blockwall (170m)
  - Garden Road, Raumati retaining wall (265m)
  - rock revetments (996m)

## CONTRIBUTION TO COMMUNITY OUTCOMES



The effective planning and management of Kāpiti's coastline protects, restores, and enhances the natural environment, and provides for popular recreational activities, which in turn influences the community's sense of wellbeing and health.

## POTENTIAL NEGATIVE EFFECTS

The Council's management of the coast and associated coastal assets can lead to maladaptation where interventions are more harmful than helpful. This is due to our assets being present in a highly dynamic environment where natural processes are trying to find balance even though fundamental changes are occurring globally, nationally and locally. If structures are not built to withstand future sea level rise increases, these structures could lead to increased future operational costs, maintenance and even increased risk for injury should these structures deteriorate or fail. Dune ecosystems will be impacted by any hard structure in this highly dynamic environment as they prevent the natural movement of sand between the land and the sea. Equally, in other areas where protection is not constructed, access to the beach areas, erosion of the shoreline, and risk to assets may also have potential localised negative impact.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34

LTP we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service but sought to better align what we are measuring with what we are currently delivering.

## ACTIVITY UNCERTAINTIES

Any shift in the nature and severity of climate events will have significant impact on our coast and associated coastal assets, providing uncertainty about how we need to plan for and respond to these changing effects.

Council received the coastal adaptation recommendations from the Takutai Kāpiti Coastal Advisory Panel in June 2024. Further technical work and community engagement will be carried out over the next 12–18 months or so. Following this, any significant changes to coastal management activities will be consulted on through future Annual Plan and Long-term Plan processes.

## LEVEL OF SERVICE

Council addresses coastal hazards and the risks resulting from sea-level rise and climate change, alongside community and mana whenua.

	Performance measure	Target
	1. Respond within 48 hours to urgent requests to repair Council seawalls or rock revetments.	85%
	2. Number of post-Takutai Kāpiti community engagements on next steps in 2024/25 (per adaption area).	Agreed per engagement schedule
	3. Number of new plantings on sand dunes in Kāpiti.	Achieve against agreed schedule

## INFRASTRUCTURE



# STORMWATER AND FLOOD PROTECTION

Wai āwhā

## WHAT WE DO

The stormwater activity is a core Council activity that contributes towards the provision of good-quality infrastructure, helps ensure public health, and safeguards the environment. We manage the district's urban catchments with care, protecting the environment, ensuring water quality and reducing risks to people's health and property from flooding. We provide a 24-hour response system. The stormwater system comprises pipes, manholes, pump stations, open waterways, retention/treatment systems, and other assets that represent significant Council investment over many years.

## KEY FACTS

- 216 kilometres of pipes
- 18 pump stations
- 52.7 kilometres of open waterways
- 10,383 nodes
- 3,029 service lines

## WHY WE DO IT

Minimising flooding and protecting flood-prone properties is a significant challenge. The impact of climate change on ground water tables, through rising sea levels and increasing storm intensity, adds to the challenges. Around 30% of Kāpiti properties are designated as being flood prone (for a 1-in-100-year flood), while around 50% of stormwater infrastructure is undercapacity for a 1-in-10-year event, representing a significant risk to the community and Council. In addition to its legal obligations, Council also provides stormwater services to protect people and property and improve the environment.

## CONTRIBUTION TO COMMUNITY OUTCOMES



Effective stormwater and flood management conveys water away from public and private property, minimising the risks to human health and life, and reducing potential harm to property, the environment, and our community.

## POTENTIAL NEGATIVE EFFECTS

Stormwater has the potential to cause damage to property, incurring costs and elevating insurance premiums for both Council and property owners. The insufficient treatment of stormwater may also adversely affect our environment. We monitor the performance of our stormwater network during normal rainfall and flood events, and where possible provide public education to help prevent debris from entering stormwater drains and causing blocks. Compliance with resource consents for stormwater discharges is closely monitored and Environmental Engineering Standards help us to specify appropriate treatment.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service, but sought to better align what we are measuring with what we are currently delivering.


## ACTIVITY UNCERTAINTIES

Despite the withdrawal of the Affordable Waters reform programme, the Government still intends to address long-standing water infrastructure challenges through its 'Local Water Done Well' programme. The Government has stated its intention to ensure that drinking water, stormwater, and wastewater assets remain in local control, with strict water quality standards and a requirement for councils to invest in the ongoing maintenance and replacement of vital water infrastructure. The councils in the Wellington region are working together to consider options to address financially sustainable and transparent services. Any significant changes to how three waters services are delivered will be the subject of future consultation.



## LEVEL OF SERVICE

To maintain a stormwater and flood protection system that protects property and the environment.

Performance measure	Target
	1. Median response times to attend a flooding event from notification to attendance on site.
	Urgent – 24 hours Non-urgent – 5 days
	2. Number of complaints received about the performance of the district's stormwater system, expressed per 1,000 properties connected to Council's stormwater system.
	Fewer than 30 properties per 1,000 connections
3. Major flood protection and control works (as defined under Department of Internal Affairs' supporting guidance for flood protection and control) are maintained, repaired, and renewed to the key standards as defined in Council's activity management plan.	Achieve
4. Measure compliance with Council's resource consents for discharge from its stormwater system by the number of:	No notices, orders, or convictions
a) abatement notices	
b) infringement notices	
c) enforcement orders	
d) successful prosecutions, received by the Council in relation to those resource consents.	

## INFRASTRUCTURE



# SUSTAINABILITY AND RESILIENCE

Toiūtanga me te manawaroatanga

## WHAT WE DO

Our activities promote sustainability and resilience within the Council and community. We do this by ensuring accessible, effective, and efficient waste management options; driving waste minimisation initiatives; and providing landfill management that meets legal requirements and best practice guidelines.

We also deliver carbon and energy management and a strategic programme to embed climate adaptation across Council's activities.

We also provide civil defence and emergency management facilities and services to meet Council's obligations under the Civil Defence Emergency Management Act 2002, and to promote and support community resilience.

## WHY WE DO IT

The primary aims of Council's sustainability and resilience activity are to:

- support the incorporation of climate change mitigation and adaptation into the design and implementation of all Council programmes
- investigate and support projects that reduce Council's greenhouse gas emissions
- deliver Council's waste management and minimisation activity, including infrastructure, education, and support for community waste minimisation initiatives
- provide civil defence and emergency management facilities and services locally, regionally, and if needed, nationally

- provide education to the wider community on climate change, waste minimisation and emergency resilience
- to the community and Council. In addition to its legal obligations, Council also provides stormwater services to protect people and property and improve the environment.

## KEY FACTS

The Sustainability and Resilience activity is responsible for:

- Contribution to the development and implementation of the regional Waste Management and Minimisation Plan.
- Operating the Otaihanga Landfill.
- Closed landfill monitoring.
- Operating the Otaihanga Zero Waste hub.
- Managing site leases for waste minimisation.
- Providing community zero waste education programmes.
- Providing climate education to the community.
- Carbon audits and modelling for the district.
- Administering waste levy and climate action grants for Kāpiti.
- Removal of illegally dumped waste.
- Influencing procurement of Council services and services we contract to ensure we are supporting our carbon zero targets.
- Respond to government submission opportunities on Climate Change.

## CONTRIBUTION TO COMMUNITY OUTCOMES



### Place

Our place is resilient and liveable for current and future generations.

### People

Tāngata/people are supported to live, work, and play in our district.

### Partnership

We partner with others to connect, facilitate, and advocate for the good of all in Kāpiti.

Preserving the natural environment through effective waste management and climate adaptation strategies to support the health, safety, and resilience of our communities, and protect our natural and built environments.

## POTENTIAL NEGATIVE EFFECTS

Refuse can have negative effects on air, land, and water. Mitigation is primarily through compliance with consent conditions relating to the operation of landfills and recycling facilities, and the monitoring of closed landfills. Our Waste Management and Minimisation Plan focuses on mitigating negative impacts and seeks to reduce the volume of refuse to landfill while increasing the volume of recycling.

## ACTIVITY UNCERTAINTIES



Central government shifts and local government reform can impact on our ability to deliver our climate programmes and how we shift to respond to emerging priorities.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing on outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service but sought to better align what we are measuring with what we are currently delivering.

## LEVEL OF SERVICE

Ensuring our communities are prepared for emergencies, know how to reduce waste, and have access to kerbside collection services to assist with waste management and reduction, while also reducing our emissions.

	Performance measure	Target
	1. Corporate climate action plan delivered to schedule.	Achieved against agreed schedule
	2. Number of education programmes on reducing the district's climate footprint completed.	Achieved against agreed schedule
	3. Number of education programmes on waste minimisation in Kāpiti Coast District completed.	Achieved against agreed schedule
	4. Illegally dumped waste is removed within two working days.	85%
	5. Number and % of education programmes on emergency management response and preparedness (including recovery).	Equivalent to prior year

## INFRASTRUCTURE



# WASTEWATER MANAGEMENT

Wai para

## WHAT WE DO

Council is responsible for managing wastewater (sewerage) services to the community, including the provision and management of wastewater collection, conveyance, treatment, discharge of treated wastewater, as well as biosolids management.

Wastewater is collected and treated through an underground pipe network, pump stations, and treatment plants at Paraparaumu and Ōtaki. When wastewater reaches a treatment plant it is treated until it is at an acceptable standard to be released into the environment.

## WHY WE DO IT

Wastewater management is a critical community service. Council has a legal responsibility for providing this service and for providing it to minimum standards.

We do this to protect public health and ensure receiving natural environments are enhanced where possible, and not damaged by effluent discharge, through minimising discharged contaminants to safe levels.

## KEY FACTS

- 21,057 of service connections
- 354km of pipes (gravity (303km) and rising (pressure) mains (51km))
- 153 pump stations
- 6,242 manholes
- 2 wastewater treatment plants
- 2 treated wastewater effluent discharge points
- 2 biosolid management facilities
- 14 storage chambers and reservoirs
- 5 storage ponds
- 13.1 litres of wastewater treated per day

## CONTRIBUTION TO COMMUNITY OUTCOMES



The appropriate collection, treatment, and disposal of wastewater are vital for the health and wellbeing of our communities and environment and is essential to attracting investment and growth in the district. The appropriate removal and treatment of wastewater is significant to Māori beliefs and practice, particularly in relation to kai moana.

## POTENTIAL NEGATIVE EFFECTS

Sewage discharges to air, land and water may affect the environment and public health. Compliance with resource consents is closely monitored and mitigation of consent-related issues is considered a high priority. Sewage spills to waterways can affect public access for activities such as swimming and gathering shellfish. Our renewal and improvement programmes for wastewater are prioritised to focus on reducing, and where possible eliminating, these negative effects.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service but sought to better align what we are measuring with what we are currently delivering.


## ACTIVITY UNCERTAINTIES

Despite the withdrawal of the Affordable Waters reform programme, the Government still intends to address long-standing water infrastructure challenges through its 'Local Water Done Well' programme. The Government has stated its intention to ensure that drinking water, stormwater, and wastewater assets remain in local control, with strict water quality standards and a requirement for councils to invest in the ongoing maintenance and replacement of vital water infrastructure. The councils in the Wellington region are working together to consider options to address financially sustainable and transparent services. Any significant changes to how three waters services are delivered will be the subject of future consultation.



## LEVEL OF SERVICE

To provide an efficient, resilient, and environmentally-friendly wastewater management service that is compliant with consent conditions for discharge.

Performance measure	Target
 <ol style="list-style-type: none"> <li>1. Median response times to sewage overflows resulting from a blockage or other fault measured by attendance time (from the time Council receives notification to the time that staff are on site).</li> </ol>	1 hour or less
<ol style="list-style-type: none"> <li>2. Median response times to sewage overflows resulting from a blockage or other fault measured by resolution time (from the time that Council receives notification to the time that staff confirm resolution).</li> </ol>	5 hours or less
<ol style="list-style-type: none"> <li>3. Number of dry weather sewage overflows expressed per 1,000 connections.</li> </ol>	At or below 2 per 1,000 connections to Council's sewerage system
<ol style="list-style-type: none"> <li>4. Compliance with Council's resource consents for discharge from its sewerage system measured by the number of:               <ol style="list-style-type: none"> <li>a) abatement notices</li> <li>b) infringement notices</li> <li>c) enforcement orders, and</li> <li>d) convictions, received by Council in relation to those resource consents.</li> </ol> </li> </ol>	No notices, orders, or convictions

## INFRASTRUCTURE



# WATER MANAGEMENT

## Wai

### WHAT WE DO

Water supply and management is a core Council service. We provide high quality drinking water across the district and ensure there is enough water to fight fires when needed, thereby protecting the health and well-being of our communities. We also enable commercial and industrial enterprise.

To deliver these services we own and operate water reservoirs, water treatment plants, pump stations, and underground pipe networks. We also look after the management of water flow

and make sure it runs at an adequate pressure out of taps. To encourage water conservation, we run awareness programmes and demand management techniques (metering).

### WHY WE DO IT

Having a reliable and safe supply of water is essential to our community's health and well-being. It supports our households and businesses to thrive; protects our natural environment; and protects our people and properties.

### KEY FACTS

- 2 water intake structures
- 15 ground water bores
- 5 water treatment plants
- 14km bulk water supply mains
- 18 service reservoirs sites
- 9 pump stations
- 478kms water distribution mains
- 110km water service lines
- 2,423 water network hydrants, 4,552 valves, and 6,630 fittings
- 24,663 water meters and boxes

## CONTRIBUTION TO COMMUNITY OUTCOMES



### Place

Our place is resilient and liveable for current and future generations.

### People

Tāngata/people are supported to live, work, and play in our district.

### Partnership

We partner with others to connect, facilitate, and advocate for the good of all in Kāpiti.

Managing the supply and quality of potable water is essential to the health, safety, resilience, and vibrancy of our communities, and is a driver for and enabler of economic development, particularly in relation to tourism and hospitality. Culturally, water is a taonga that supports Māori cultural beliefs and practices.

## POTENTIAL NEGATIVE EFFECTS

The provision of water can contribute to negative environmental, ecological, and cultural effects through the abstraction of water from rivers and bores. Mitigation of these effects is largely through compliance with consent conditions, with all activities undertaken in accordance with environmental standards and in partnership with mana whenua.

## CHANGES TO LEVELS OF SERVICE


Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service but sought to better align what we are measuring with what we are currently delivering.

## ACTIVITY UNCERTAINTIES

Despite the withdrawal of the Affordable Waters reform programme, the Government still intends to address long-standing water infrastructure challenges through its 'Local Water Done Well' programme. The Government has stated its intention to ensure that drinking water, stormwater, and wastewater assets remain in local control, with strict water quality standards and a requirement for councils to invest in the ongoing maintenance and replacement of vital water infrastructure. The councils in the Wellington region are working together to consider options to address financially sustainable and transparent services. Any significant changes to how three waters services are delivered will be the subject of future consultation.

## LEVEL OF SERVICE

To provide safe and reliable water supply, ensuring sustainable development and adequate supply in times of emergency.

Performance measure	Target
 1. Compliance of the district's drinking water supply with Taumata Arowai drinking water quality assurance rules: T3 – Treatment requirements for protozoal monitoring D3 – Distribution requirements for bacterial monitoring.	100%
2. Percentage of current real water loss from Council's networked reticulation system calculated as per compliance with Taumata Arowai measures.	At or below 23.6%
3. Median response times to a fault or unplanned interruption to our water network measured by attendance time (from the time Council receives notification to the time that staff are on site).	Urgent = less than or equal to 1 hour Non-urgent = 3 days or less
4. Median response times to a fault or unplanned interruption to our water network measured by resolution time (from the time Council receives notification to the time that staff confirm resolution).	Urgent = 5 hours or less Non-urgent = 4 days or less

## COMMUNITY SERVICES



# COMMUNITY FACILITIES

Whare tapere hapori

## WHAT WE DO

Council operate and maintain a number of facilities that benefit our communities. These include community halls and centres, libraries, galleries and museums, and public toilets, as well as operational facilities such as the Council service depot, commercial properties, and housing for our older people. We also lease land and/or buildings to community groups and provide public access to facilities owned or operated by a third party.

## WHY WE DO IT

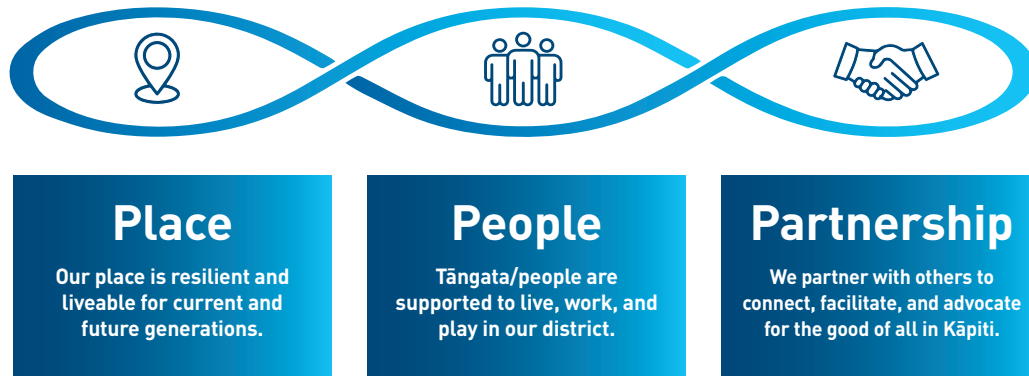
Providing community facilities enables people to connect with others and feel part of the community. They can also be used for recreational and cultural activities and events, attracting visitors to the district, and contributing to the local economy. Museums, galleries, and heritage facilities preserve and celebrate our culture and heritage to create a shared identity for our communities while also helping to cement Kāpiti as a desirable place to live, work, and visit.

## KEY FACTS

Council operates and maintains:

- 11 community halls/facilities
- 2 municipal/operational buildings
- 3 commercial properties
- 2 solid waste buildings
- 5 cultural and heritage buildings
- 2 depots
- 8 housing properties
- 118 pensioner flats
- 4 library buildings
- 45 public toilets

## CONTRIBUTION TO COMMUNITY OUTCOMES



Community facilities connect people and contribute to their wellbeing, attract visitors to the district, and preserve our important heritage and culture for future generations to enjoy.

## POTENTIAL NEGATIVE EFFECTS

Maintenance activities and upgrades to facilities can impact on community members by causing disruption to services they rely on. This can impact on connectedness and social well-being. Service disruptions are communicated with hirers and alternatives offered where available, to minimise inconvenience.

Contamination from building works can have an impact on the environment. We manage this by having management plans in place and conducting regular inspections.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service but sought to better align what we are measuring with what we are currently delivering.


## ACTIVITY UNCERTAINTIES

We could face delays to maintenance work and upgrades due to changes to legislation and building regulations and rising insurance and building costs. Unforeseen changes to growth in the district could also require us to review and reevaluate priorities.



## LEVEL OF SERVICE

We provide community facilities (including housing options for our older people) that are accessible, of a good standard, and are well maintained and meet the needs of our community.

Performance measure	Target
 1. Number and % of Council owned halls are safe and compliant.	85%
2. Urgent requests relating to public toilet facilities that are responded to within 4 hours.	98%

## COMMUNITY SERVICES



# PARKS AND OPEN SPACES

Ngā papa rēhia me ngā papa

## WHAT WE DO

Council manages a range of open spaces, including parks and reserves that benefit the community by providing places to connect, relax, play, and enjoy the outdoors. It also manages and maintains cemeteries.

These open spaces include:

- urban open spaces and amenity reserves
- formal parks and gardens
- sports grounds
- playgrounds and neighbourhood parks
- built assets such as bridges, pavilions, outdoor lighting, and furniture
- recreational tracks and trails
- trees and amenity plantings
- river and beach esplanade reserves
- beach accessways
- ecological sites, and sites of significant biodiversity and restoration
- spaces for disaster recovery and management of stormwater overflow
- cemeteries.

## WHY WE DO IT

Council is required by law to manage the use, development, and protection of land and natural resources in a way that protects environmental standards and benefits the community.

By providing parks, reserves, and open spaces, Council's aim is to help develop and maintain healthy, active, functioning communities and environments, and attract visitors to the district.

Benefits include:

- beautification of built and urban environments
- opportunities for physical exercise and recreation for physical and mental wellbeing
- improved social cohesion and enhanced sense of community through access to facilities and linkages between and through communities
- contributing to the district's desirability as a place to live, work and visit by providing access to active recreation for everyone
- protecting and restoring the natural environment and biodiversity
- providing inclusive play areas and equipment
- conservation of cultural heritage.

These spaces also act as areas for management of stormwater overflow and as gathering places in the event of natural disasters.

**KEY FACTS**

- More than 591 hectares of land
- Over 100 parks and reserves
- 80 km of cycleways, walkways, and bridleways
- 49 playgrounds
- 13 sports grounds
- 4 cemeteries
- More than 1754 individual built assets (including pavilions, bridges, retaining walls, furniture, lighting, fences, shading, etc.)

**CONTRIBUTION TO COMMUNITY OUTCOMES****Place**

Our place is resilient and liveable for current and future generations.

**People**

Tāngata/people are supported to live, work, and play in our district.

**Partnership**

We partner with others to connect, facilitate, and advocate for the good of all in Kāpiti.

Parks and open spaces offer our communities space for recreation, play, social gatherings, community events, and relaxation and reflection. They enable habitat restoration and protection for future generations to enjoy, and contribute to resilience by providing spaces for stormwater overflow management. They provide opportunities for connections between the community and iwi.

## POTENTIAL NEGATIVE EFFECTS

Activities to maintain and make use of open spaces can create disturbance to neighbours. These can include noise from events, parking issues, trees blocking light or posing a hazard, equipment ending up on private property, and vandalism and anti-social behaviour, which can contribute to a perception of reduced safety.

To mitigate these disturbances we plan events and upgrades to ensure disturbances are kept to a minimum, work with clubs to ensure they have systems in place to minimise issues, and maintain ongoing active communication with the public. Where possible, we also implement crime prevention through environmental design principles.

The management of nature assets, such as trees, can entail removal to ensure safety outcomes for the community are maintained. This can result in short-term potential negative effects, such as reduced shading and visual amenity value.

Many stormwater overflow sites have been utilised as outdoor recreation sites to best make use of these at all times. As climate events increase, this stormwater function can impact negatively on the recreational usage and assets, reducing the lifespan on assets and the ability for the community to safely enjoy these spaces during and following prolonged periods of ponding.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service but sought to better align what we are measuring with what we are currently delivering.

## ACTIVITY UNCERTAINTIES


The standards that our community holds us to are high – the cost of desired improvements or continued levels of service may exceed the community's ability to pay, particularly as the district grows.

We also need to anticipate climate change impacts. An increase in climate events will have significant impact on our coastal accessway assets and open spaces. Any shift in the nature and severity of climate events will impact availability for the community to safely access open spaces.

Council is undertaking a review of the classifications for parks and reserves within the district and where appropriate will aim to classify additional parks and reserves.

## LEVEL OF SERVICE

Our parks, reserves, and open spaces (including other publicly owned spaces, cycleways, walkways, and bridleway networks) are accessible and available throughout the district. The future needs of our communities are anticipated, while ensuring our natural environment is restored and enhanced.

	Performance measure	Target
	1. Districtwide interment capacity is maintained in accordance with the Burial and Cremation Act 1964.	Interment capacity is sufficient for at least the next 10 years
	2. Number and % of urban dwellings within a realistic walking distance of an open space as defined in the Open Space Strategy.	85%
	3. % and number of days Council sportsgrounds districtwide are open and available for scheduled competitions.	85%
	4. Number and % of Council maintained Cycleway, Walkway and Bridleway (CWB) assets with a condition assessment completed.	Equivalent to prior year

## COMMUNITY SERVICES



# RECREATION AND LEISURE

## Ruhanui

OUR ACTIVITIES

### WHAT WE DO

Recreation and leisure helps people connect with others in the community, which contributes to their overall wellbeing.

Council's aquatic facilities offer services and programmes for water safety, recreation, leisure, and fitness. Districtwide libraries provide borrowing services, digital literacy support, cultural events, engagement programmes, and access to both entertainment and education via diverse offerings.

We also build the district's arts and heritage capacity and capability by providing funding and/or support for the annual Kāpiti Coast Arts Trail; grants for local heritage organisations; and maintenance of heritage sites.

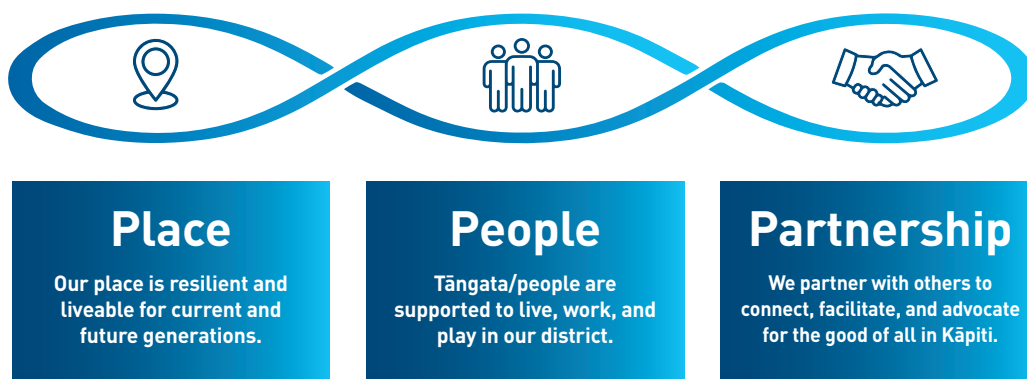
### WHY WE DO IT

Recreation and leisure facilities and services foster community connectedness and identity, support physical and emotional well-being, and attract visitors and businesses to the district. Libraries also act as community hubs and service centres, provide a source of Council and community information, and counteract social isolation and digital exclusion.

### KEY FACTS

- 3 aquatic facilities, including two indoor pools and one summer pool.
- 4 libraries, 2 that incorporate Council service centres.
- More than 300,000 people visited our aquatics centres and around 284,000 people visited our libraries in 2022/23.
- 15,000 people attended the Kāpiti Coast Art Trail in 2023.
- A public art gallery for the district – Toi MAHARA Gallery.
- Two public exhibition spaces (Ngā Wāwata in Ōtaki Library and the Roderick and Gillian Deane Community Art Space in Paraparaumu Library).
- Facilitate the Public Art Panel to provide strategic advice to Council, assist and advise on our public art programme, and commission major public artworks.
- Support and enable creative and heritage initiatives and activities through grants and funding.

## CONTRIBUTION TO COMMUNITY OUTCOMES



Recreation and leisure facilities and services support strong, connected, and resilient communities by promoting healthy lifestyles, bringing people together, and stimulating creativity and lifelong learning.

## POTENTIAL NEGATIVE EFFECTS

There are greenhouse gas (GHG) emissions, and potential health and environmental impacts from natural gas and refrigerants, and use of chemicals, particularly in aquatics facilities.

Ōtaki and Waikanae pools' primary source of heating energy is natural gas, emitting greenhouse gas. Ōtaki Pool is undergoing redevelopment over the next four years to become a more energy-efficient facility. This includes the transition from gas to electricity to further reduce CO2 emissions. There is low risk potential for environmental impacts from refrigerants and the use of chemicals. These are mitigated by robust maintenance routines and operational procedures and practices.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service but sought to better align what we are measuring with what we are currently delivering.


## ACTIVITY UNCERTAINTIES

Patronage to the aquatic facilities has increased steadily in the past 12–18 months while core operational costs outpace revenue. Affordability for our community across the district may become a limiting factor to continued growth.

Libraries are changing as the world of information and entertainment shifts progressively into a digital realm. This transformational change does not represent a lessening of demand for libraries and literature, but it does require a rethink of service delivery.

Increasingly, libraries offer solutions to social isolation and assist those left behind by the speed of technological change. These are often elderly customers, but also people experiencing homelessness and mental health challenges. Seeking assistance and education from the library, they come with access and neurodiversity needs, which current staff are not equipped to support.

Library hubs must also physically adapt to accommodate remote workers and remote students, requiring a redesign of spaces and in some cases a doubling of opening hours to meet demand.

	Performance measure	Target
	1. Maintain annual Pool Safe accreditation.	Achieve
	2. Number of registrations in water safety programmes.	Target 4,000 per year
	3. Number of heritage and art institutions supported by Council funding.	Equivalent to prior year
	4. Number of items accessed annually from Kāpiti libraries, including onsite, offsite and online services.	520,000 items



## PARTNERSHIPS



# TANGATA WHENUA

## WHAT WE DO

We grow and evolve Council's partnership with mana whenua on the Kāpiti Coast through Te Whakaminenga o Kāpiti. Our Council-iwi partnership with the three iwi representing mana whenua, scopes and prioritises Te Whakaminenga o Kāpiti's work programme and iwi aspirations, and ensures that Council continues to develop and grow its capability to engage and foster meaningful relationships and mutually beneficial partnerships.

## WHY WE DO IT

Council has a legislated obligation (section 81(1) [b] and Clause 8 of Schedule 10 of the Local Government Act 2002) to foster the development of tangata whenua's capacity to contribute to the decision-making processes of the Council over the period of the Long-term Plan.

In recognition of these obligations, we're focused on ensuring that our iwi partners are part of governance and across our work programmes by placing greater emphasis on building capacity (both within iwi and Council) and understanding and ensuring our commitment to this partnership is reflected in our day-to-day work.

## KEY FACTS

- Iwi and hapū within the district are Ngāti Raukawa ki te Tonga (represented by Ngā Hapū o Ōtaki – Ngāti Pare, Ngāti Huia ki Katihiku, Ngāti Koroki, Ngāti Maiotaki and Ngāti Kapu); and Āti Awa ki Whakarongotai, Ngāti Haumia, Ngāti Toa Rangatira.
- There are four marae in the district.
- The Ā.R.T Confederation (Te Ātiawa ki Whakarongotai, Ngāti Toa, Ngāti Raukawa) has a population of about 40,000 that is inclusive regardless of district boundaries.
- Since 2023, 44 Council staff have completed Te Ao Māori for Professionals online courses.

## CONTRIBUTION TO COMMUNITY OUTCOMES



### Place

Our place is resilient and liveable for current and future generations.

### People

Tāngata/people are supported to live, work, and play in our district.

### Partnership

We partner with others to connect, facilitate, and advocate for the good of all in Kāpiti.

Partnering with mana whenua to ensure the wellbeing of the land and waters is protected to create an environment that can sustain, support, and nourish the Kāpiti district's communities now and into the future.

## POTENTIAL NEGATIVE EFFECTS

There are no potential negative effects from Council's tangata whenua activity.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing this 2024-34 LTP, we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service but sought to better align what we are measuring with what we are currently delivering.

## ACTIVITY UNCERTAINTIES

In November 2023, Council decided to establish a Māori ward. This triggered a representation review. On 4 April 2024, the Government announced the introduction of a Bill which, once enacted, will reintroduce the requirement for polls to establish a Māori ward.


This means that councils that have established a Māori ward without a poll would be required to consider rescinding their decision to establish a Māori ward and hold a binding poll at the next local body election in 2025.

The Bill is expected to be enacted in July 2024, which coincides with the deadline for Councils to resolve their initial representation proposals for representation reviews currently underway. As a decision to rescind prior to this enactment is not possible, Council is required to continue the representation review process currently underway.

Building capacity to meet the future demand of our partnership work could also be a challenge.

## LEVEL OF SERVICE

Partnerships with mana whenua are strong and valued and Council provides opportunities for active participation in decision-making processes.

Performance measure	Target
 1. Total funding (and % total Council spend) allocated to support iwi capacity initiatives and engagement on Council activity.	Equivalent to last year
2. Iwi have the opportunity for representation on standing committees of Council, and mana whenua have opportunities to contribute to Council work programmes.	Achieve
3. Partnership agreement reviewed as agreed in 2024/25.	Achieve

## PARTNERSHIPS



# COMMUNITY SUPPORT

Ngā hāpai hapori

## WHAT WE DO

We identify and deliver programmes and initiatives that build capacity, resilience and equity, we connect communities, and we support social service providers. In many cases these programmes are delivered through partnerships with local providers.

Examples include:

- Community financial support programmes
- Projects that focus on youth development, the well-being of older persons, and accessibility
- Community advisory groups support
- Food security and resilience programme
- Community and neighbourhood projects
- Diversity and inclusiveness projects
- Community safety projects
- Social investment and sector capability building

## WHY WE DO IT

The Local Government Act 2002 “provides for local authorities to play a broad role in promoting the social, economic, environmental, and cultural well-being of their communities, taking a sustainable development approach”.

As a local authority, Council is in a unique position to identify needs, and to deliver resources and support at the community level to ensure our communities are resilient, connected, and thriving. This in turn helps to make Kāpiti a place where people want to live, work, and learn. This work also offers opportunities for the Kāpiti Youth Council, Older Persons' Council, and the Kāpiti Disability Advisory Group to influence Council strategies, policies, and project planning to address community priorities.

## KEY FACTS

- Annually we allocate \$395,000 per year through our social investment funding to support our social investment priorities of:
  - connected communities
  - safe communities
  - a capable sector
- We provide Community Grants which support and enable grassroots projects and activities that help make Kāpiti a great place for everyone.
- Our Youth Council provides ThinkBIG grants to support our taiohi (young people) aged between 13 and 24 to lead or facilitate youth-led community projects or to support personal development goals.
- We celebrate and acknowledge our community through our “Good Sorts” awards and the Wellington Airport Regional Community Awards.
- Every year we support resilient and sustainable communities through our Over the Fence Cuppa initiative and our No8 Wire Programme.
- Our Age Friendly Approach, developed in partnership with our Older Persons Council and our Age Friendly reference group, provides a strong foundation for supporting Kāpiti to become an age-friendly district.
- We support and enable our Council mandated advisory groups (Kāpiti Youth Council, Older Persons' Council, Kāpiti Disability Advisory Group) to make sure we hear a range of voices, and are working to build a better district and future for all our communities.
- We ensure services are available for our youth through our support of Zeal Education Trust, Kāpiti Youth Support, and Te Puna Oranga o Ōtaki.

## CONTRIBUTION TO COMMUNITY OUTCOMES



### Place

Our place is resilient and liveable for current and future generations.

### People

Tāngata/people are supported to live, work, and play in our district.

### Partnership

We partner with others to connect, facilitate, and advocate for the good of all in Kāpiti.

Supporting communities to achieve well-being by providing resources and programmes that focus on resilience, equitable outcomes, reducing disparities, and partnering for collective impact on community issues and challenges.

## POTENTIAL NEGATIVE EFFECTS

No potential negative effects on the social, economic, environmental, or cultural well-being of the community have been identified for this activity.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP, we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service, but sought to better align what we are measuring with what we are currently delivering.

## ACTIVITY UNCERTAINTIES

Central government shifts and local government reform can impact on our communities and our ability to respond.


Shifting social and community needs create a constant level of uncertainty as our priorities need to shift to respond appropriately. This includes responding to situations that could shift community needs, such as the increased cost of living, homelessness and food security; changing youth needs and aspirations; and migration into Kāpiti, bringing more ethnic diversity.

We are experiencing the impact of funding challenges that are also being felt across the social and community sector, as well as the increasing cost of delivering services and continued inflation. This results in continued uncertainty about how to fund activities both for Council and across the sector.

With an increased prevalence of severe weather events, and with an increase in the incidence of homelessness and a need for community support, we need to be prepared to adapt and collaborate more to ensure we have stronger and more resilient neighbourhoods.

## LEVEL OF SERVICE

Support and deliver projects and initiatives that are focused on and led by the neighbourhoods that need them to build capacity and resilience within our district.

	Performance measure	Target
	1. Number and % scheduled engagements for all Council mandated advisory groups.	Achieve per agreed engagement schedule
	2. Number and % of mandated advisory group actions delivered.	Achieve against agreed work programme
	3. Council's social investment fund is fully allocated to contracted social investment services/projects.	Achieve against agreed work programme



## PARTNERSHIPS



## GOVERNANCE

Mana whakahaere

## WHAT WE DO

We provide governance and legal services and advice that meet the needs of our community, elected members and staff; enable strong and effective partnerships between elected members, our iwi partners, and Council staff; and facilitate public participation in democratic processes.

Key activities include:

- managing the governance framework and delegations to support Council decision-making under the Local Government Act 2002
- managing electoral processes, including representation reviews, local body elections, polls and referenda
- providing support and services to elected members, including induction, professional development, remuneration and expenses, and committee secretarial services
- ensuring the provision of quality, timely and cost-effective democratic and legal advice and assistance to staff and elected members
- managing the legal function including the issuing of warrants and staff delegations
- managing requests under the Local Government Official Information and Meetings Act 1987 and Privacy Act 2020
- deliver or contribute to key projects and activities, including civic events and citizenship ceremonies.

## WHY WE DO IT

The Local Government Act 2002 states that the purpose of local government is to enable democratic local decision-making and action by, and on behalf of local communities, and to promote the social, economic, environmental, and cultural well-being of communities in the present and future.

Under the Act [s.81], an effective governance and legal framework ensures:

- the accountability of Council to its communities through open, transparent, and fair decision-making
- strong community participation in local decision-making
- a strong partnership with mana whenua, and tangata whenua to facilitate participation in decision-making
- adherence to relevant legislation and rules, including the Local Government Act 2002, the Local Government Official Information and Meetings Act 1987, and Council's Standing Orders
- quality, timely, and cost-effective advice and support for staff and elected members.

## KEY FACTS

- Ngāti Toa Rangatira, Te Ātiawa ki Whakarongotai, and Ngā Hapū o Ōtaki have speaking rights at Council and voting rights on a number of committees.
- All mana whenua iwi are represented at Council's Strategy, Operations and Finance Committee and have full voting rights.
- Community board members are appointed to Council's subcommittees with voting rights.
- Our Local Governance Statement sets out how we deliver for the community and how they can be involved in decision making.
- We welcome over 300 new New Zealand citizens to our district annually.
- We respond to on average 275 official information requests annually.
- We are a signatory on the Wellington Regional Triennial Agreement.

## CONTRIBUTION TO COMMUNITY OUTCOMES



We guide elected members and staff to engage with our communities and iwi partners and facilitate public participation in democratic processes.

## POTENTIAL NEGATIVE EFFECTS

The increased influence and use of social media channels requires Council to balance technology-enabled and more traditional forms of engagement in order to have a wide reach within our communities. This can mean a relatively small number of people dominate the conversation during engagement activities (for example at a drop-in session, or via commenting on a social media post). When this happens, there is the potential for a negative perception of our democratic processes within the community.

To mitigate this, we ensure Council meetings and briefings are livestreamed and open to the public (unless good reason to exclude the public exists under the Local Government Official Information and Meetings Act 1987) and employ a variety of media channels to inform and engage with our communities with a focus on transparency of decision making and the application of Te Tiriti o Waitangi. There is also increased recognition of the need to engage with Māori and mana whenua in local government decision-making and processes.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP, we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service but sought to better align what we are measuring with what we are currently delivering.

## ACTIVITY UNCERTAINTIES


The increasingly complex business change programme from local government reform exacerbates the challenges associated with governance activities.

In November 2023, Council decided to establish a Māori ward. This triggered a representation review. On 4 April 2024, the Government announced the introduction of a Bill which, once enacted, will reintroduce the requirement for polls in order to establish a Māori ward.

This means that councils that have established a Māori ward without a poll would be required to consider rescinding their decision to establish a Māori ward and hold a binding poll at the next local body election in 2025.

The Bill is expected to be enacted in July 2024, which coincides with the deadline for Councils to resolve their initial representation proposals for representation reviews currently underway. As a decision to rescind prior to this enactment is not possible, Council is required to continue the representation review process currently underway.

## LEVEL OF SERVICE

	Performance measure	Target
	1. Official information requests are responded to within 20 working days or by date of valid extension.	100%
	2. Council meeting agendas are available online and in hard copy in Council service centres and/or district libraries within two working days prior to the meeting.	100%

## PARTNERSHIPS



# ECONOMIC DEVELOPMENT

Whakawhanake umanga

## WHAT WE DO

Our economic development activity supports the growth of a vibrant and diverse economy for all parts of our community. Our mahi includes strengthening new streams of economic growth, making it easy to do business in Kāpiti, upskilling residents to improve pathways to employment, growing the Māori economy, and ensuring a collective focus on economic wellbeing.

Working with iwi partners, businesses, and stakeholders, we facilitate and support the delivery of the Kāpiti Coast Economic Development Strategy and Destination Management Plan. This includes attracting diverse businesses to Kāpiti to enhance the resilience of the economy, attracting public and private sector investment into economic infrastructure, and partnering with business associations to support their members as part of an inclusive ecosystem, and promoting the district nationally and internationally to support a thriving Kāpiti visitor economy. This includes improving visitor experience by providing through quality events, activities and experiences that showcase and celebrate what is unique to Kāpiti.

## WHY WE DO IT

Supporting and enabling economic development activities is a role we're directed to undertake under the Local Government Act 2002. Our economic development activities are designed to:

- support Kāpiti Coast becoming an economic powerhouse, leading in diverse sectors with high-growth and productive potential such as tourism, food and beverage, technology, wellbeing, and creative industries sectors.

- build greater resilience in the economy, so we are better able to withstand economic shocks.
- support an inclusive economy where the benefits of economic growth and development are broadly shared.
- encourage sustainable business practices through our network Pakihi Toitū o Kāpiti.
- empower pakihi Māori to pursue economic opportunities on their own terms.
- become a destination of choice to a wider market of visitors, businesses, and investors, increasing investment in key sectors and infrastructure.
- reduce gaps between workforce needs and skills available through business-led workforce planning.

## KEY FACTS

- Our provisional gross domestic product growth (GDP) was \$2,598 million for year-end December 2023
- Our Major Events Fund allocates \$200,000 annually, resulting in approximately 50,000 visitors and a 25:1 return of investment
- In 2023, international visitors made up 12.7% of the \$200.8m visitor spend in our district\*
- Self-employed workers accounted for 27.2% of the workforce in 2023\*

\* Infometrics Regional Economic Profile, Kāpiti Coast District 2023

## CONTRIBUTION TO COMMUNITY OUTCOMES



Our economic development activity contributes principally to improving outcomes for people through improved economic wellbeing. This in turn facilitates community resilience through employment security, physical and mental wellbeing, and creating a vibrant place where people like to live, work, invest in, and visit. In practice, we partner with local businesses, stakeholders, and iwi to execute agreed actions for change.

## POTENTIAL NEGATIVE EFFECTS

We work proactively with industry to understand the challenges and opportunities in their sectors. However, impacts from things such as resource and infrastructure pressures, climate change, inflation, and changing legislation can sometimes be beyond our control. We proactively work with iwi, partners, and stakeholders to mitigate the impacts of any of these factors.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP we have reviewed and refreshed all Level of Service performance measures as a first step to bring

what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service for this activity but sought to better align what we are measuring with what we are currently delivering.

## ACTIVITY UNCERTAINTIES

We operate within a wider national and international economy, which means that our programmes of work under this activity need to be able to adapt and adjust to new opportunities and challenges.

## LEVEL OF SERVICE

We will work in partnership to deliver the Economic Development Strategy and Implementation Plan, and the Destination Management Plan.

Performance measure	Target
 1. Number of engagements with business and sector clusters (including technology, creative, and food and beverage), relevant to the Kāpiti Coast Economic Development Strategy.	Achieve per agreed engagement schedule
2. Number of engagements with the sector to market Kāpiti as a destination, and to implement the Destination Management Plan.	Achieve per agreed engagement schedule



## PLANNING AND REGULATORY SERVICES



# DISTRICTWIDE PLANNING

Mahere ā-rohe

## WHAT WE DO

Districtwide planning provides both a big picture focus on shaping how our community can live, play, and work well in our district and implementing strategies policies and bylaws that help inform our work. Our bylaws, policies, and District Plan collectively ensures that the right policies and regulations are in place to:

- support current and future growth, while meeting the needs of our community
- make the most of the land that we have to grow in a sustainable way
- manage natural hazard risks, including adapting to longer-term climate change impacts as required by central and regional government direction
- protect environmental values and areas of particular significance to Māori

Much of our mahi includes research, strategic frameworks, policy, and bylaw development, and advocating for our community on national and regional policy and legislation changes. We partner with mana whenua, the local business sector, the housing sector, other local stakeholders, and key government agencies to ensure the social, economic, cultural, and environmental wellbeing of our community is at the heart of everything we do.

This includes provision of deliverables that support affordable housing, access to health services, economic opportunities, sustainable land development, environmental protection, and resilience against natural hazards and the longer-term impacts of climate change.

We also support elected members with their community engagement to set districtwide and local visions to support pathways for change to the future.

## WHY WE DO IT

An effective and well-executed District Plan and relevant strategies, policies and bylaws help us meet our legislative requirements. We work with our community to deliver on the vision, community outcomes, and strategic priorities outlined in this Long-term Plan and with mana whenua to help realise their aspirations. Future visions developed with the community through our Vision Kāpiti process is also a key part of our focus. This is also where our operating strategies come to the fore – developed with the community and key stakeholders, our priority areas have a joined-up approach to effect change.

## KEY FACTS

- Our district's population is expected to grow by 22,180 people by 2054.
- Our district's area is approximately 730km<sup>2</sup> with the majority of our population living in our coastal areas.
- Our coast spans approximately 40 kilometres long.
- Our District Plan has been operative since 2021.

## CONTRIBUTION TO COMMUNITY OUTCOMES



We have legislative requirements to plan and set local level rules related to improving outcomes for place and people. In practice, we maintain a strong focus on partnership to ensure we're aligned with iwi, central government, stakeholders, and wider community intentions so that we effectively execute these plans and rules.

## POTENTIAL NEGATIVE EFFECTS

As our population grows, and the cost of living increases, we need to be mindful of the social and physical infrastructure needs of our community. Our strategy work seeks to improve how we plan for these changes in our community.

For example, there is a risk that a lack of affordable housing stock, facilities and resources will limit Council's ability to deliver services and support to the people who need it most. Our housing strategy aims to expand housing stock to alleviate some of this risk, and we are developing a health strategy to look at improvements that can be made to better support people's changing needs in this space both now and into the future. We're also working proactively with stakeholders to identify issues and look for local solutions across the spectrum of community needs.

Despite doing our best to advocate for our community, the direction set by central and/or regional government can at times place Council in an unenviable position. Our District Plan must give effect to national and regional policy statements that can require changing the plan in ways that concern some residents and/or risk harming our relationship with our iwi partners.

We strive to support our communities to get involved in our policy and plan change processes by carrying out meaningful engagement, including widely advertising opportunities to get involved, developing clear explanatory material, and providing sufficient time for people to read and respond to opportunities for feedback. Simultaneously we also work closely with our iwi partners early in the process of changing the District Plan, being conscious of their limited capacity, and respecting tikanga Māori at all stages of the plan-making process.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP, we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of




service for this activity but sought to better align what we are measuring with what we are currently delivering.

## ACTIVITY UNCERTAINTIES

Central government continues to repeal, adjust, and introduce new policies and standards that changes and, at times, brings uncertainty to our legislative requirements.

## LEVEL OF SERVICE

In addition to maintaining an up-to-date and effective District Plan and fit-for-purpose policies and bylaws, we research, plan, and implement strategies that provide for our people and place now and into the future while ensuring the preservation of our district's unique character and environment.

	Performance measure	Target
	1. Number of engagements with regional and central government to bring needed health, housing, infrastructure, and public transport services to Kāpiti.	Agreed engagement schedule is delivered
	2. The number and % of District Plan changes meeting consultation and statutory timeframes.	100%
	3. Number of District Plan changes progressed against agreed schedule.	Achieved
	4. Number and % housing maintained to comply with the Residential Tenancy Act.	85% compliance
	5. Number and % of engagements and partnerships with iwi and the sector to increase provision of affordable housing in Kāpiti and to implement the housing strategy.	Achieve per agreed engagement schedule
	6. Number engagements with the community to develop vision, strategy and other pathway documents to share Kāpiti community's direction.	Achieve per agreed engagement schedule
	7. Number of reports and submissions completed in relation to national direction, legislative change, regional requirements, or Council policies and bylaws.	Achieve per agreed engagement schedule
	8. Number and percentage of policy projects completed against the currently agreed Policy Work Programme and timeframes.	Achieve per agreed engagement schedule

## PLANNING AND REGULATORY SERVICES



# REGULATORY SERVICES

Ratonga whakaritenga

## WHAT WE DO

While we often don't make the rules, it's our job to administer, enforce and record specific regulations set out in legislation on behalf of central government. Our regulatory activity is delivered by four teams: building, resources consents and compliance, environmental standards, and customer experience. Our mahi includes building consents, building warrants of fitness, resource consents for land use and for subdivision, Land Information Memoranda (LIMs), animal management, noise control, trade waste licence compliance, food premises licencing and inspections, alcohol licensing, environmental health, and lots of compliance monitoring.

Our customer engagement team supports all of Council's activities with service centre functions such as phone calls, emails, in-person, and website submissions. Their dedicated customer and business support team provides specific administration support to the regulatory activity.

Working with our customers, applicants, and partners, our focus is on ensuring quality developments in Kāpiti and ensuring our statutory responsibilities and timeframes are met. We engage, educate, and enable people to comply with the rules as we continue to grow as a district. If necessary, we also take enforcement action to make sure that harm is minimised.

## WHY WE DO IT

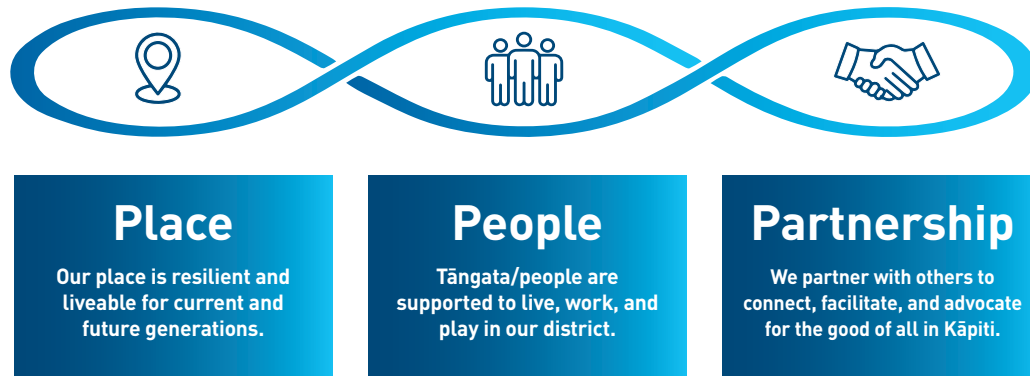
Our regulatory work ensures:

- people can safely use buildings that contribute to health, independence, and wellbeing
- accountability and compliance with building regulations
- land use and subdivision development is appropriately managed
- businesses are operating correctly
- sustainable management of natural and physical resources, including our public spaces
- we improve, promote, and protect public health
- we reduce nuisance.

## KEY FACTS

- We respond to approximately 85,000 customer interactions annually.
- About 1,200 building consents are processed every year.
- Approximately 8,500 building inspections completed annually.
- We issue an average of 320 resource consent every year.
- Approximately 8,000 dogs are registered to 6,000 dog owners in Kāpiti.
- There are about 345 registered food outlets and 144 alcohol licensed premises applicable to our district.

## CONTRIBUTION TO COMMUNITY OUTCOMES



Our regulatory services maintains Kāpiti as a safe and healthy environment through compliance with appropriate standards, codes, bylaws, policies, and the enforcement of environmental standards. We support the economic, cultural, social and community wellbeing of our district.

## POTENTIAL NEGATIVE EFFECTS

Our regulatory role plays a key part in ensuring our environment is protected and healthy to eliminate any impacts on the people who call Kāpiti home and those who visit here. However, the cost of regulation is seen by some as a negative economic impact. We ensure costs are set at a fair and reasonable level and our functions are carried out in an efficient and cost-effective manner.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024–34 LTP, we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact.



We have not made changes to levels of service for this activity but sought to better align what we are measuring with what we are currently delivering. Despite resourcing constraints, we will continue to ensure statutory timeframes are met.

## ACTIVITY UNCERTAINTIES

At the time of adopting this LTP, we're waiting the outcome of a Fast-track Approvals Bill. The Bill proposes that projects that meet certain criteria could be fast-tracked to a central government process and bypass Council decision-making processes. Should the amendment become law, it will take time to understand the changes and to implement any required changes to Council processes.

## LEVEL OF SERVICE

We provide efficient and effective regulatory services where statutory timeframes for building consents, resource consents and LIMs issued are complied with and services such as animal management and noise control are accessible to the community 24/7.

	Performance measure	Target
	1. Building consents are issued within an average of 17 working days, as calculated under the relevant legislation.	Achieve
	2. Average working days to process non-notified resource consents will not exceed 17 days, as calculated under the relevant legislation.	Achieve
	3. Land Information Memorandums are issued within an average of 10 working days, as calculated under the relevant legislation.	Achieve
	4. Number and % of final building inspections passed on first inspection.	Equivalent to prior year
	5. Number and % of land use consents monitored.	Equivalent to prior year
	6. Number and % of regulatory actions (licenses and inspections) undertaken for food, alcohol, funeral homes, campgrounds, amusement devices, hairdressers, public place trading and trade waste.	Equivalent to prior year
	7. Number and % of regulatory actions (licences and infringements) undertaken for dog and animal control, freedom camping and traffic/parking in Kāpiti under current bylaws or legislation.	Equivalent to prior year
	8. Number and % of service requests responded to in agreed timeframes.	Equivalent to last year
	9. Number and % of service requests closed.	Equivalent to last year



## ORGANISATIONAL HEALTH



# ORGANISATIONAL HEALTH

Te pakari o te whakahaere

## WHAT WE DO

Organisational health means understanding how well we're operating as an organisation. There are three key elements to how well we use our resources to operate – people, systems, and funding.

Understanding how well we're doing requires a broad focus to test the affordability, effectiveness, and value for money we are delivering for the community.

We will do so through assessment of things like:

- our productivity
- our risk management
- our staffing levels and the health safety and wellbeing of our people
- ensuring our legislative requirements been met
- whether we remain an employer of choice in Kāpiti
- effective delivery across our capital programme.

## WHY WE DO IT

Operating well as an organisation is core to ensuring we deliver value for our community to ensure trust and confidence in what we are doing from the people we are working to deliver for.

### KEY FACTS

- We look after public assets valued at just over \$2.4 billion in 2023/24.
- We invest on average \$80 million annually through our capital works programme to renew and upgrade our assets.
- We process over 18,000 service requests a year.
- We receive approximately \$12 million annually in fees and charges for services provided to the community.
- Our annual staff turnover remains under 20%, which is the local government standard.

## CONTRIBUTION TO COMMUNITY OUTCOMES



### Place

Our place is resilient and liveable for current and future generations.

### People

Tāngata/people are supported to live, work, and play in our district.

### Partnership

We partner with others to connect, facilitate, and advocate for the good of all in Kāpiti.

Our organisational performance is part of 'partnership'. It is part of the picture of the value we provide to the community, along with the activities we deliver.

## SIGNIFICANT NEGATIVE EFFECTS

No potential negative effects on the social, economic, environmental, or cultural well-being of the community have been identified for this activity. However, affordability of rates, levies, fees and charges remains a key concern which Council tests annually.

## ACTIVITY UNCERTAINTIES


While there is always a level of uncertainty from outside changes that may affect how we need to operate as an organisation, organisational health is generally well understood and within our control.

## CHANGES TO LEVELS OF SERVICE

Council is working on developing an outcomes and performance framework to better measure our performance. As part of developing the 2024-34 LTP, we have reviewed and refreshed all Level of Service performance measures as a first step to bring what is in our LTP into better alignment with this approach, including introducing measures of our impact. We have not made changes to levels of service but sought to better align what we are measuring with what we are currently delivering.

## LEVEL OF SERVICE

Our organisation delivers a range of activities described throughout this LTP. We manage our resources (people, systems and funding) to deliver on these activities in a way that provides value to the community, and ensures we meet our legislative and financial responsibilities.

	Performance measure	Target
	1. Productivity output/\$ for activities.	Achieve
	2. Unless otherwise approved, Council approves and delivers rates increases, capital works and debt levels within the financial strategy limits for the LTP 2024-34. (Measured annually).	Achieve
	3. Council's financial performance (both opex and capex) is within +/- 10% of flexed budget unless otherwise approved. (Measured annually).	Achieve
	4. Council is compliant with its Treasury Management Policy limits. (Measured quarterly).	Achieve
	5. Top 10 organisational risks, risk treatments and mitigation controls are reported to the Risk and Assurance Committee. (Measured quarterly).	Achieve
	6. Number and % of staff and elected members who report annually that their health, safety and wellbeing is supported.	Satisfied
	7. Council provided with regular reports as scheduled to inform status of workplace support and initiatives for health, safety and wellbeing.	Equivalent to last year
	8. % of legislative requirements met Council-wide. (Measured quarterly).	90% Each year the Council cannot fully comply with the Local Government (Rating) Act as it cannot assess volumetric water charges in advance.
	9. Official information requests responded to within 20 working days. (Measured quarterly).	100%
	10. Number of staff compared to the agreed cap. (Measured annually).	Achieve
	11. Annual number and % of staff turnover as at 30 June.	Achieve
	12. Capital work programme is delivered to within the approved Council multi-year budget. (Measured annually).	Achieve







# CAPITAL WORKS PROGRAMME

## Te hōtaka mahi matua

Kāpiti Coast District Council	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Asset renewal</b>							
Access and Transport	6,604	7,294	10,560	6,866	8,946	8,666	
Coastal Management	6,246	2,684	2,445	3,318	5,807	8,037	
Community Facilities	6,012	4,576	3,986	2,484	4,648	3,966	
Organisational Health	989	746	478	682	946	1,189	
Governance	-	-	32	-	-	66	
Parks and Open Spaces	3,990	1,004	1,529	1,103	1,547	1,704	
Recreation and Leisure	1,050	910	500	610	800	913	
Sustainability and Resilience	114	313	1,756	333	89	92	
Stormwater Management	1,067	603	1,084	1,827	1,167	2,137	
Wastewater Management	3,285	1,836	3,006	5,414	4,356	4,025	
Water Management	1,945	1,306	1,905	1,209	1,740	7,603	
<b>Total asset renewal</b>	<b>31,302</b>	<b>21,272</b>	<b>27,282</b>	<b>23,847</b>	<b>30,047</b>	<b>35,551</b>	
<b>New assets and upgrades</b>							
Access and Transport	10,278	10,417	14,573	20,469	8,357	5,796	
Coastal Management	1,201	67	219	272	1,294	3,916	
Community Facilities	2,822	2,768	6,510	4,350	2,915	3,900	
Organisational Health	3,723	2,697	2,329	1,434	2,227	3,408	
Districtwide Planning	1,000	-	1,048	696	5,816	-	
Economic Development	-	154	-	-	-	-	
Parks and Open Spaces	4,190	1,845	1,261	1,963	2,977	6,430	
Recreation and Leisure	1,969	1,055	171	38	2,748	7,200	
Regulatory Services	41	-	-	-	-	-	
Sustainability and Resilience	-	124	16	22	33	33	
Stormwater Management	5,919	2,108	1,570	9,869	14,386	8,580	
Wastewater Management	5,258	13,563	10,113	5,881	2,722	5,655	
Water Management	21,755	19,370	10,577	8,677	17,788	7,792	
<b>Total new assets and upgrades</b>	<b>58,156</b>	<b>54,168</b>	<b>48,384</b>	<b>53,671</b>	<b>61,262</b>	<b>52,710</b>	
<b>TOTAL CAPITAL WORKS</b>	<b>89,458</b>	<b>75,440</b>	<b>75,666</b>	<b>77,518</b>	<b>91,309</b>	<b>88,262</b>	

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	Kāpiti Coast District Council
						<b>Asset renewal</b>
	8,606	9,954	9,082	9,776	10,877	Access and Transport
	6,740	5,174	4,125	4,206	4,892	Coastal Management
	3,593	4,165	4,684	1,958	1,618	Community Facilities
	1,115	1,120	1,030	1,331	1,096	Organisational Health
	-	-	69	-	-	Governance
	1,718	2,085	2,144	5,319	1,847	Parks and Open Spaces
	979	1,121	1,192	1,053	935	Recreation and Leisure
	229	40	64	425	495	Sustainability and Resilience
	2,376	1,980	3,011	2,169	2,526	Stormwater Management
	3,881	2,962	3,743	3,571	4,606	Wastewater Management
	2,220	1,879	8,239	2,781	9,092	Water Management
	<b>31,455</b>	<b>30,482</b>	<b>37,384</b>	<b>32,591</b>	<b>37,985</b>	<b>Total asset renewal</b>
						<b>New assets and upgrades</b>
	8,014	4,541	13,484	13,749	6,880	Access and Transport
	58	60	61	62	64	Coastal Management
	2,908	-	-	-	3,041	Community Facilities
	3,484	3,876	3,777	2,572	2,398	Organisational Health
	5,837	-	-	-	-	Districtwide Planning
	-	-	-	-	-	Economic Development
	9,380	9,685	684	10,919	6,455	Parks and Open Spaces
	2,195	818	101	78	84	Recreation and Leisure
	-	-	-	-	-	Regulatory Services
	34	35	35	36	37	Sustainability and Resilience
	6,478	6,702	5,177	8,734	7,482	Stormwater Management
	3,241	4,089	3,290	3,337	2,000	Wastewater Management
	4,947	10,377	11,751	9,741	5,011	Water Management
	<b>46,575</b>	<b>40,182</b>	<b>38,360</b>	<b>49,227</b>	<b>33,451</b>	<b>Total new assets and upgrades</b>
	<b>78,030</b>	<b>70,664</b>	<b>75,744</b>	<b>81,819</b>	<b>71,436</b>	<b>TOTAL CAPITAL WORKS</b>

	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Access and Transport</b>							
<b>Asset renewal</b>							
Access and Transport other capex	1,895	1,416	1,391	1,357	2,735	2,233	
Kāpiti Culverts	149	444	4,185	329	-	-	
State Highway 1 revocation renewals	222	-	-	-	-	-	
Street light programme	302	516	536	561	712	740	
Waka Kotahi Cycling and Walking	249	159	163	168	172	177	
Waka Kotahi Footpath programme	1,485	1,098	492	505	520	534	
Waka Kotahi road resurfacing	2,302	3,661	3,792	3,947	4,807	4,982	
<b>Total asset renewal</b>	<b>6,604</b>	<b>7,924</b>	<b>10,559</b>	<b>6,867</b>	<b>8,946</b>	<b>8,666</b>	
<b>New assets and upgrades</b>							
Access and Transport other capex	473	426	295	2,096	187	2,491	
Cycleways, Walkways and Bridleways	72	-	-	-	-	-	
Footpath programme	119	-	-	-	-	-	
IAF funded project	148	-	-	498	-	-	
Ihakara-Arawhata Link Rd	1,500	2,058	4,198	12,885	4,394	-	
Ōtaki Gorge road	500	335	1,377	-	-	-	
Resilience Improvements	-	-	555	1,934	606	-	
State Highway 1 Revocation	2,025	3,524	3,641	-	-	-	
Street light programme	38	-	-	-	-	-	
Tenanted buildings	28	29	45	44	-	-	
Town Centres programme	935	2,377	-	-	-	-	
Transport hub	2,500	-	-	-	-	-	
Waka Kotahi Cycling and Walking	440	925	1,924	1,199	1,468	1,531	
Waka Kotahi Minor safety improvements	1,501	743	2,537	1,815	1,703	1,775	
<b>Total new assets and upgrades</b>	<b>10,279</b>	<b>10,417</b>	<b>14,572</b>	<b>20,471</b>	<b>8,358</b>	<b>5,797</b>	
<b>TOTAL ACCESS AND TRANSPORT</b>	<b>16,883</b>	<b>17,711</b>	<b>25,131</b>	<b>27,338</b>	<b>17,304</b>	<b>14,463</b>	



	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	Access and Transport
						Asset renewal
	1,583	2,778	1,677	1,718	2,842	Access and Transport other capex
	373	-	-	417	-	Kāpiti Culverts
	-	-	-	-	-	State Highway 1 revocation renewals
	767	809	837	866	896	Street light programme
	181	186	191	195	200	Waka Kotahi Cycling and Walking
	547	561	575	589	603	Waka Kotahi Footpath programme
	5,154	5,620	5,803	5,990	6,337	Waka Kotahi road resurfacing
	<b>8,605</b>	<b>9,954</b>	<b>9,083</b>	<b>9,775</b>	<b>10,878</b>	<b>Total asset renewal</b>
						New assets and upgrades
	4,516	201	2,684	2,911	2,124	Access and Transport other capex
	-	-	-	-	-	Cycleways, Walkways and Bridleways
	-	-	-	-	-	Footpath programme
	-	-	-	-	-	IAF funded project
	-	-	-	-	-	Ihakara-Arawhata Link Rd
	-	-	-	-	-	Ōtaki Gorge road
	-	683	-	-	763	Resilience Improvements
	-	-	-	-	-	State Highway 1 Revocation
	-	-	-	-	-	Street light programme
	59	84	-	30	-	Tenanted buildings
	-	-	7,090	6,956	-	Town Centres programme
	-	-	-	-	-	Transport hub
	1,592	1,654	1,718	1,783	1,849	Waka Kotahi Cycling and Walking
	1,846	1,918	1,992	2,068	2,144	Waka Kotahi Minor safety improvements
	<b>8,013</b>	<b>4,540</b>	<b>13,484</b>	<b>13,748</b>	<b>6,880</b>	<b>Total new assets and upgrades</b>
	<b>16,618</b>	<b>14,494</b>	<b>22,567</b>	<b>23,523</b>	<b>17,758</b>	<b>TOTAL ACCESS AND TRANSPORT</b>

Coastal Management	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Asset renewal</b>							
Coastal management other capex	540	195	284	155	76	326	
Paekākāriki Seawall replacement	5,113	2,422	1,930	2,874	2,412	4,086	
Parks and Reserves other capex	93	67	232	289	115	118	
Raumati South seawall replacement	500	-	-	-	3,203	3,507	
<b>Total asset renewal</b>	<b>6,246</b>	<b>2,684</b>	<b>2,446</b>	<b>3,318</b>	<b>5,806</b>	<b>8,037</b>	
<b>New assets and upgrades</b>							
Parks and Reserves other capex	62	67	219	272	56	57	
Wharemauku block wall and Marine Parade	1,139	-	-	-	1,238	3,859	
<b>Total new assets and upgrades</b>	<b>1,201</b>	<b>67</b>	<b>219</b>	<b>272</b>	<b>1,294</b>	<b>3,916</b>	
<b>TOTAL COASTAL MANAGEMENT</b>	<b>7,447</b>	<b>2,751</b>	<b>2,665</b>	<b>3,590</b>	<b>7,100</b>	<b>11,953</b>	

Community Facilities	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Asset renewal</b>							
Community Facilities funding contributions	300	-	-	-	-	-	
Community Halls	816	305	403	283	888	460	
Corporate Accommodation	826	525	1,208	405	305	204	
Libraries	28	248	245	206	137	212	
Museums and Theatres	747	1,380	1,000	558	2,245	2,395	
Older persons housing renewals	1,244	1,448	466	-	-	-	
Public Toilets	1,817	92	245	591	662	363	
Te Newhanga Community Centre	-	-	-	-	-	14	
Tenanted buildings	233	578	418	440	411	317	
<b>Total asset renewal</b>	<b>6,011</b>	<b>4,576</b>	<b>3,985</b>	<b>2,483</b>	<b>4,648</b>	<b>3,965</b>	
<b>New assets and upgrades</b>							
Community Facilities funding contributions	103	40	1,201	-	-	-	
Community Halls	33	-	-	-	-	-	
Corporate Accommodation	-	103	543	377	-	113	
Paekākāriki surf club	1,000	-	-	-	-	-	
Public Toilets-New	36	-	-	-	-	-	
Recreation Centre	-	-	-	-	-	-	
Te Newhanga Community Centre	650	-	-	-	365	2,222	
Waikanae Library project	-	2,625	4,766	3,973	2,550	1,565	
<b>Total new assets and upgrades</b>	<b>1,822</b>	<b>2,768</b>	<b>6,510</b>	<b>4,350</b>	<b>2,915</b>	<b>3,900</b>	
<b>TOTAL COMMUNITY FACILITIES</b>	<b>7,833</b>	<b>7,344</b>	<b>10,496</b>	<b>6,834</b>	<b>7,563</b>	<b>7,866</b>	

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	Coastal Management
						Asset renewal
	254	55	265	271	58	Coastal management other capex
	2,788	1,337	-	-	-	Paekākāriki Seawall replacement
	121	123	126	129	131	Parks and Reserves other capex
	3,577	3,659	3,734	3,807	4,703	Raumati South seawall replacement
	<b>6,740</b>	<b>5,174</b>	<b>4,125</b>	<b>4,207</b>	<b>4,892</b>	<b>Total asset renewal</b>
						New assets and upgrades
	58	60	61	62	64	Parks and Reserves other capex
	-	-	-	-	-	Wharemauku block wall and Marine Parade
	<b>58</b>	<b>60</b>	<b>61</b>	<b>62</b>	<b>64</b>	<b>Total new assets and upgrades</b>
	<b>6,798</b>	<b>5,234</b>	<b>4,186</b>	<b>4,269</b>	<b>4,956</b>	<b>TOTAL COASTAL MANAGEMENT</b>

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	Community Facilities
						Asset renewal
	-	-	-	-	-	Community Facilities funding contributions
	373	421	375	412	439	Community Halls
	563	234	571	946	272	Corporate Accommodation
	160	23	40	70	286	Libraries
	1,768	2,714	2,762	149	73	Museums and Theatres
	-	-	-	-	-	Older persons housing renewals
	399	406	444	90	92	Public Toilets
	5	7	96	-	-	Te Newhanga Community Centre
	325	360	395	291	457	Tenanted buildings
	<b>3,593</b>	<b>4,165</b>	<b>4,683</b>	<b>1,958</b>	<b>1,619</b>	<b>Total asset renewal</b>
						New assets and upgrades
	-	-	-	-	-	Community Facilities funding contributions
	-	-	-	-	-	Community Halls
	-	-	-	-	-	Corporate Accommodation
	-	-	-	-	-	Paekākāriki surf club
	-	-	-	-	-	Public Toilets-New
	-	-	-	-	3,041	Recreation Centre
	2,908	-	-	-	-	Te Newhanga Community Centre
	-	-	-	-	-	Waikanae Library project
	<b>2,908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,041</b>	<b>Total new assets and upgrades</b>
	<b>6,501</b>	<b>4,165</b>	<b>4,683</b>	<b>1,958</b>	<b>4,660</b>	<b>TOTAL COMMUNITY FACILITIES</b>

	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Organisational Health</b>							
Asset renewal							
IT equipment purchasing	253	201	137	200	276	324	
IT Hardware	126	116	85	92	149	165	
IT Software	122	148	35	112	76	246	
Vehicle and plant purchase	489	281	221	279	445	454	
<b>Total asset renewal</b>	<b>990</b>	<b>746</b>	<b>478</b>	<b>683</b>	<b>946</b>	<b>1,189</b>	
<b>New assets and upgrades</b>							
Educational sign	44	-	-	-	-	-	
Health and Safety Fund	54	68	31	37	59	61	
IAF funded project	415	-	-	-	-	-	
IT equipment purchasing	5	-	-	-	-	-	
IT Hardware	122	1,102	1,044	75	120	123	
IT Software	2,810	335	200	169	302	229	
Self-insurance	272	188	277	187	297	303	
Strategic land purchase	-	1,005	777	966	1,448	2,692	
<b>Total new assets and upgrades</b>	<b>3,722</b>	<b>2,698</b>	<b>2,329</b>	<b>1,434</b>	<b>2,226</b>	<b>3,408</b>	
<b>TOTAL ORGANISATIONAL HEALTH</b>	<b>4,712</b>	<b>3,444</b>	<b>2,807</b>	<b>2,117</b>	<b>3,172</b>	<b>4,597</b>	

	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Districtwide Planning</b>							
New assets and upgrades							
Social Housing	-	-	1,048	696	5,816	-	
Strategic land purchase for Housing	1,000	-	-	-	-	-	
<b>Total new assets and upgrades</b>	<b>1,000</b>	<b>-</b>	<b>1,048</b>	<b>696</b>	<b>5,816</b>	<b>-</b>	
<b>TOTAL DISTRICTWIDE PLANNING</b>	<b>1,000</b>	<b>-</b>	<b>1,048</b>	<b>696</b>	<b>5,816</b>	<b>-</b>	

	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Economic Development</b>							
New assets and upgrades							
Story Telling Maclean Park	-	154	-	-	-	-	
<b>Total new assets and upgrades</b>	<b>-</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>-</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	
						<b>Organisational Health</b>
						Asset renewal
	287	337	298	349	309	IT equipment purchasing
	207	158	164	181	198	IT Hardware
	158	154	89	313	92	IT Software
	462	471	480	488	497	Vehicle and plant purchase
	<b>1,114</b>	<b>1,120</b>	<b>1,031</b>	<b>1,331</b>	<b>1,096</b>	<b>Total asset renewal</b>
						<b>New assets and upgrades</b>
	-	-	-	-	-	Educational sign
	62	63	64	65	66	Health and Safety Fund
	-	-	-	-	-	IAF funded project
	-	-	-	-	-	IT equipment purchasing
	125	128	130	132	135	IT Hardware
	246	325	255	225	265	IT Software
	309	315	321	326	332	Self-insurance
	2,742	3,045	3,007	1,822	1,599	Strategic land purchase
	<b>3,484</b>	<b>3,876</b>	<b>3,777</b>	<b>2,570</b>	<b>2,397</b>	<b>Total new assets and upgrades</b>
	<b>4,598</b>	<b>4,996</b>	<b>4,808</b>	<b>3,901</b>	<b>3,493</b>	<b>TOTAL ORGANISATIONAL HEALTH</b>

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	
						<b>Districtwide Planning</b>
						New assets and upgrades
	5,837	-	-	-	-	Social Housing
	-	-	-	-	-	Strategic land purchase for Housing
	<b>5,837</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total new assets and upgrades</b>
	<b>5,837</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>TOTAL DISTRICTWIDE PLANNING</b>

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	
						<b>Economic Development</b>
						New assets and upgrades
	-	-	-	-	-	Story Telling Maclean Park
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total new assets and upgrades</b>
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>TOTAL ECONOMIC DEVELOPMENT</b>

<b>Governance</b>	<b>2023/24 \$000</b>	<b>Year 1 2024/25 \$000</b>	<b>Year 2 2025/26 \$000</b>	<b>Year 3 2026/27 \$000</b>	<b>Year 4 2027/28 \$000</b>	<b>Year 5 2028/29 \$000</b>	
Asset renewal							
IT equipment purchasing	-	-	32	-	-	66	
<b>Total asset renewal</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>66</b>	
<b>TOTAL GOVERNANCE</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>66</b>	

<b>Parks and Open Spaces</b>	<b>2023/24 \$000</b>	<b>Year 1 2024/25 \$000</b>	<b>Year 2 2025/26 \$000</b>	<b>Year 3 2026/27 \$000</b>	<b>Year 4 2027/28 \$000</b>	<b>Year 5 2028/29 \$000</b>	
Asset renewal							
Cycleways, Walkways and Bridleways-Parks	42	-	75	77	79	80	
Maclean Park	1,263	-	-	-	-	-	
Marine Gardens	719	183	-	-	-	39	
Otarua Park	120	-	194	245	391	399	
Parks and Reserves other capex	1,259	377	748	622	516	679	
Playground renewals	587	444	130	159	561	506	
Waikanae Park	-	-	382	-	-	-	
<b>Total asset renewal</b>	<b>3,990</b>	<b>1,004</b>	<b>1,529</b>	<b>1,103</b>	<b>1,547</b>	<b>1,704</b>	
<b>New assets and upgrades</b>							
Educational sign	168	116	1	2	3	3	
Maclean Park	1,800	830	-	-	-	-	
Ōtaki Beach Development	-	38	300	-	-	247	
Otarua Park	280	133	-	-	-	-	
Parks and Reserves other capex	892	306	376	289	1,116	1,796	
Parks land purchase	598	-	567	1,673	1,858	4,325	
Raumati Pool Building	-	14	16	-	-	60	
Waikanae Cemetery land purchase	-	-	-	-	-	-	
Waikanae Park	451	407	-	-	-	-	
<b>Total new assets and upgrades</b>	<b>4,189</b>	<b>1,845</b>	<b>1,261</b>	<b>2,209</b>	<b>2,977</b>	<b>6,430</b>	
<b>TOTAL PARKS AND OPEN SPACES</b>	<b>8,179</b>	<b>2,849</b>	<b>2,790</b>	<b>3,067</b>	<b>4,524</b>	<b>8,135</b>	

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	<b>Governance</b>
						Asset renewal
	-	-	69	-	-	IT equipment purchasing
	-	-	69	-	-	<b>Total asset renewal</b>
	-	-	69	-	-	<b>TOTAL GOVERNANCE</b>

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	<b>Parks and Open Spaces</b>
						Asset renewal
	82	84	85	87	88	Cycleways, Walkways and Bridleways-Parks
	-	-	-	2,876	-	Maclean Park
	133	62	113	-	-	Marine Gardens
	407	519	423	431	439	Otaraua Park
	823	894	967	1,207	764	Parks and Reserves other capex
	272	526	508	647	556	Playground renewals
	-	-	48	72	-	Waikanae Park
	<b>1,718</b>	<b>2,085</b>	<b>2,144</b>	<b>5,319</b>	<b>1,847</b>	<b>Total asset renewal</b>
						New assets and upgrades
	3	3	3	3	3	Educational sign
	-	-	-	-	-	Maclean Park
	-	-	-	-	-	Ōtaki Beach Development
	-	-	-	-	-	Otaraua Park
	649	2,325	681	2,249	464	Parks and Reserves other capex
	6,845	7,357	-	8,666	5,988	Parks land purchase
	-	-	-	-	-	Raumati Pool Building
	1,882	-	-	-	-	Waikanae Cemetery land purchase
	-	-	-	-	-	Waikanae Park
	<b>9,380</b>	<b>9,654</b>	<b>684</b>	<b>10,919</b>	<b>6,455</b>	<b>Total new assets and upgrades</b>
	<b>11,096</b>	<b>11,770</b>	<b>2,828</b>	<b>16,238</b>	<b>8,302</b>	<b>TOTAL PARKS AND OPEN SPACES</b>



	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Recreation and Leisure</b>							
Asset renewal							
Arts and events	6	4	3	4	6	6	
Libraries other capex	87	72	35	45	71	70	
Library books	381	263	207	261	417	472	
Pool equipment	44	11	16	6	97	16	
Pools renewals	533	560	239	294	210	350	
<b>Total asset renewal</b>	<b>1,051</b>	<b>910</b>	<b>500</b>	<b>610</b>	<b>801</b>	<b>914</b>	
<b>New assets and upgrades</b>							
Arts and events	85	38	45	38	60	59	
Coastlands Aquatic Centre Stage 2	-	-	-	-	-	-	
Libraries other capex	51	15	60	-	-	-	
Ōtaki Pool upgrade	1,800	1,002	-	-	1,961	6,422	
Pool equipment	33	-	9	-	726	719	
Pools other capex	-	-	57	-	-	-	
<b>Total new assets and upgrades</b>	<b>1,969</b>	<b>1,055</b>	<b>171</b>	<b>38</b>	<b>2,747</b>	<b>7,200</b>	
<b>TOTAL RECREATION AND LEISURE</b>	<b>3,020</b>	<b>1,965</b>	<b>671</b>	<b>648</b>	<b>3,548</b>	<b>8,114</b>	

	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Regulatory Services</b>							
New assets and upgrades							
IT Hardware	41	-	-	-	-	-	
<b>Total new assets and upgrades</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REGULATORY SERVICES</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Sustainability and Resilience</b>							
Asset renewal							
Regulatory Services other capex	14	164	280	53	15	16	
Solid Waste capex	100	118	414	140	73	76	
Transfer station	-	31	1,062	140	-	-	
<b>Total asset renewal</b>	<b>114</b>	<b>313</b>	<b>1,756</b>	<b>333</b>	<b>88</b>	<b>92</b>	
<b>New assets and upgrades</b>							
Comms IT	-	124	16	22	33	33	
<b>Total new assets and upgrades</b>	<b>-</b>	<b>124</b>	<b>16</b>	<b>22</b>	<b>33</b>	<b>33</b>	
<b>TOTAL SUSTAINABILITY AND RESILIENCE</b>	<b>114</b>	<b>437</b>	<b>1,772</b>	<b>355</b>	<b>121</b>	<b>125</b>	

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	Recreation and Leisure
						Asset renewal
	6	6	7	7	7	Arts and events
	71	72	74	75	77	Libraries other capex
	481	490	500	509	518	Library books
	65	19	96	65	47	Pool equipment
	356	533	516	397	286	Pools renewals
	<b>979</b>	<b>1,120</b>	<b>1,193</b>	<b>1,053</b>	<b>935</b>	<b>Total asset renewal</b>
						New assets and upgrades
	60	61	62	64	65	Arts and events
	-	-	-	-	-	Coastlands Aquatic Centre Stage 2
	-	154	-	14	-	Libraries other capex
	2,117	603	-	-	-	Ōtaki Pool upgrade
	18	-	39	-	20	Pool equipment
	-	-	-	-	-	Pools other capex
	<b>2,195</b>	<b>818</b>	<b>101</b>	<b>78</b>	<b>85</b>	<b>Total new assets and upgrades</b>
	<b>3,174</b>	<b>1,938</b>	<b>1,294</b>	<b>1,131</b>	<b>1,020</b>	<b>TOTAL RECREATION AND LEISURE</b>

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	Regulatory Services
						New assets and upgrades
	-	-	-	-	-	IT Hardware
	-	-	-	-	-	<b>Total new assets and upgrades</b>
	-	-	-	-	-	<b>TOTAL REGULATORY SERVICES</b>

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	Sustainability and Resilience
						Asset renewal
	16	16	16	17	17	Regulatory Services other capex
	136	18	41	408	478	Solid Waste capex
	76	6	6	-	-	Transfer station
	<b>228</b>	<b>40</b>	<b>63</b>	<b>425</b>	<b>495</b>	<b>Total asset renewal</b>
						New assets and upgrades
	34	35	35	36	37	Comms IT
	<b>34</b>	<b>35</b>	<b>35</b>	<b>36</b>	<b>37</b>	<b>Total new assets and upgrades</b>
	<b>262</b>	<b>75</b>	<b>98</b>	<b>461</b>	<b>532</b>	<b>TOTAL SUSTAINABILITY AND RESILIENCE</b>

Stormwater Management	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
Asset renewal							
Major stormwater projects	840	603	896	1,516	420	1,706	
Minor Stormwater projects	226	-	188	311	747	431	
<b>Total asset renewal</b>	<b>1,066</b>	<b>603</b>	<b>1,084</b>	<b>1,827</b>	<b>1,167</b>	<b>2,137</b>	
<b>New assets and upgrades</b>							
IAF funded project	300	-	-	6,930	7,110	-	
Major stormwater projects	5,343	2,025	1,551	1,706	5,162	8,201	
Minor Stormwater projects	275	83	19	1,233	2,114	379	
<b>Total new assets and upgrades</b>	<b>5,918</b>	<b>2,108</b>	<b>1,570</b>	<b>9,869</b>	<b>14,386</b>	<b>8,580</b>	
<b>TOTAL STORMWATER MANAGEMENT</b>	<b>6,984</b>	<b>2,711</b>	<b>2,654</b>	<b>11,696</b>	<b>15,553</b>	<b>10,717</b>	

Wastewater Management	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
Asset renewal							
Ōtaki Wastewater Treatment Plant	434	460	215	119	923	172	
Ōtaki Wastewater Treatment Plant consent renewal	-	-	-	-	-	-	
Paraparaumu Wastewater treatment Plant	866	363	648	315	280	401	
Wastewater network renewals	1,985	1,013	2,143	4,980	3,153	3,451	
<b>Total asset renewal</b>	<b>3,285</b>	<b>1,836</b>	<b>3,006</b>	<b>5,414</b>	<b>4,356</b>	<b>4,024</b>	
<b>New assets and upgrades</b>							
IAF funded project	1,639	9,241	7,629	1,278	342	-	
Ōtaki Wastewater Treatment Plant	913	340	55	2,350	-	452	
Paraparaumu Wastewater treatment Plant	793	2,557	780	140	112	830	
Waikanae Duplicate Rising Main	1,683	138	551	1,093	-	75	
Wastewater network renewals	9	138	579	-	-	75	
Wastewater network	220	1,147	518	1,019	2,267	4,222	
<b>Total new assets and upgrades</b>	<b>5,257</b>	<b>13,561</b>	<b>10,112</b>	<b>5,880</b>	<b>2,721</b>	<b>5,654</b>	
<b>TOTAL WASTEWATER MANAGEMENT</b>	<b>8,542</b>	<b>15,397</b>	<b>13,118</b>	<b>11,294</b>	<b>7,077</b>	<b>9,678</b>	

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	Stormwater Management
						Asset renewal
	1,708	1,538	2,242	1,884	1,980	Major stormwater projects
	668	442	768	285	546	Minor Stormwater projects
	<b>2,376</b>	<b>1,980</b>	<b>3,010</b>	<b>2,169</b>	<b>2,526</b>	<b>Total asset renewal</b>
						New assets and upgrades
	-	-	-	-	-	IAF funded project
	5,943	6,414	4,618	8,592	6,522	Major stormwater projects
	535	288	559	143	960	Minor Stormwater projects
	<b>6,478</b>	<b>6,702</b>	<b>5,177</b>	<b>8,735</b>	<b>7,482</b>	<b>Total new assets and upgrades</b>
	<b>8,854</b>	<b>8,682</b>	<b>8,187</b>	<b>10,904</b>	<b>10,008</b>	<b>TOTAL STORMWATER MANAGEMENT</b>

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	Wastewater Management
						Asset renewal
	211	-	-	-	-	Ōtaki Wastewater Treatment Plant
	-	-	123	125	128	Ōtaki Wastewater Treatment Plant consent renewal
	293	300	491	250	1,215	Paraparaumu Wastewater treatment Plant
	3,376	2,662	3,130	3,196	3,263	Wastewater network renewals
	<b>3,880</b>	<b>2,962</b>	<b>3,744</b>	<b>3,571</b>	<b>4,606</b>	<b>Total asset renewal</b>
						New assets and upgrades
	-	-	-	-	-	IAF funded project
	291	-	-	250	-	Ōtaki Wastewater Treatment Plant
	367	-	-	-	-	Paraparaumu Wastewater treatment Plant
	562	-	-	-	-	Waikanae Duplicate Rising Main
	590	1,200	1,227	-	-	Wastewater network renewals
	1,430	2,889	2,063	3,086	2,000	Wastewater network
	<b>3,240</b>	<b>4,089</b>	<b>3,290</b>	<b>3,336</b>	<b>2,000</b>	<b>Total new assets and upgrades</b>
	<b>7,120</b>	<b>7,051</b>	<b>7,034</b>	<b>6,907</b>	<b>6,606</b>	<b>TOTAL WASTEWATER MANAGEMENT</b>

Water Management	2023/24 \$000	Year 1 2024/25 \$000	Year 2 2025/26 \$000	Year 3 2026/27 \$000	Year 4 2027/28 \$000	Year 5 2028/29 \$000	
<b>Asset renewal</b>							
Hautere Water Treatment Plant Ren	11	35	28	35	56	57	
Laboratory equipment	61	40	32	41	65	67	
Ōtaki WTP renewals	11	35	28	35	56	57	
Paekākāriki Water Treatment Plant	569	268	28	35	56	57	
Reservoir Renewal	159	38	30	68	85	62	
Scada	72	47	38	48	76	78	
Waikanae Water Treatment Plant Ren	57	104	83	105	168	172	
Water management consent	17	11	9	11	122	62	
Water meters	103	70	25	109	50	2,827	
Water network renewals	884	659	1,607	722	1,007	4,162	
<b>Total asset renewal</b>	<b>1,944</b>	<b>1,306</b>	<b>1,905</b>	<b>1,209</b>	<b>1,740</b>	<b>7,603</b>	
<b>New assets and upgrades</b>							
Backflow prevention	-	138	110	140	224	229	
Drinking Water Safety and Resilience program	767	221	-	468	1,682	-	
Hautere Water Treatment Plant	1,100	272	-	-	-	-	
IAF funded project	3,795	6,252	3,584	-	-	-	
Leak detection	-	104	83	105	168	172	
Modelling	-	69	55	140	112	115	
Network	-	327	476	-	2,517	1,931	
Ōtaki Water supply upgrade	3,155	494	-	-	-	-	
Resilience	-	691	551	700	-	-	
Scada	-	69	55	70	112	115	
Strategic Valves	-	35	28	35	56	57	
Waikanae Res/Pipelines	-	-	55	1,202	1,231	-	
Waikanae River Recharge	-	35	28	55	56	76	
Waikanae water treatment plant	10,635	8,870	4,022	2,590	8,565	-	
Water network upgrades	2,302	2,119	2,007	3,172	3,067	5,097	
<b>Total new assets and upgrades</b>	<b>21,754</b>	<b>19,370</b>	<b>10,577</b>	<b>8,677</b>	<b>17,788</b>	<b>7,792</b>	
<b>TOTAL WATER MANAGEMENT</b>	<b>23,698</b>	<b>20,676</b>	<b>12,482</b>	<b>9,886</b>	<b>19,529</b>	<b>15,395</b>	

	Year 6 2029/30 \$000	Year 7 2030/31 \$000	Year 8 2031/32 \$000	Year 9 2032/33 \$000	Year 10 2033/34 \$000	Water Management
						Asset renewal
	59	60	61	132	135	Hautere Water Treatment Plant Ren
	68	70	71	73	74	Laboratory equipment
	59	60	61	336	135	Ōtaki WTP renewals
	59	60	61	132	135	Paekākāriki Water Treatment Plant
	64	65	93	163	750	Reservoir Renewal
	80	82	84	86	87	Scada
	176	180	184	188	192	Waikanae Water Treatment Plant Ren
	-	105	-	-	149	Water management consent
	52	153	3,423	28	28	Water meters
	1,603	1,043	4,199	1,643	7,405	Water network renewals
	<b>2,220</b>	<b>1,879</b>	<b>8,239</b>	<b>2,781</b>	<b>9,092</b>	<b>Total asset renewal</b>
						New assets and upgrades
	235	240	245	250	256	Backflow prevention
	1,299	2,902	682	-	-	Drinking Water Safety and Resilience program
	-	-	-	-	-	Hautere Water Treatment Plant
	-	-	-	-	-	IAF funded project
	176	180	184	188	192	Leak detection
	117	120	123	125	128	Modelling
	1,173	1,200	1,227	1,252	1,279	Network
	-	-	-	-	-	Ōtaki Water supply upgrade
	-	-	-	-	-	Resilience
	117	120	123	125	128	Scada
	59	60	61	63	64	Strategic Valves
	-	1,200	6,133	6,262	-	Waikanae Res/Pipelines
	87	60	61	680	2,362	Waikanae River Recharge
	-	-	-	-	-	Waikanae water treatment plant
	1,684	4,294	2,911	795	603	Water network upgrades
	<b>4,947</b>	<b>10,377</b>	<b>11,751</b>	<b>9,741</b>	<b>5,011</b>	<b>Total new assets and upgrades</b>
	<b>7,166</b>	<b>12,256</b>	<b>19,990</b>	<b>12,523</b>	<b>14,102</b>	<b>TOTAL WATER MANAGEMENT</b>

# FINANCIAL INFORMATION

Ngā pārongo ahumoni

146

LONG-TERM PLAN 2024–34 | Kāpiti Coast District Council





# SIGNIFICANT FORECASTING ASSUMPTIONS

## Ngā anga matapae hira

General assumptions											
Assumption	Risk			Level of uncertainty			Financial impact of uncertainty				
<b>Population growth:</b> The district's population is assumed to increase at the rates below.	Population, household, and rating base growth may occur at a higher or lower rate than assumed.			Years 1–3 low Years 4–10 moderate Year 10 onwards high			Any significant increase in population growth above projections will place greater demands on some Council services and facilities such as wastewater, water, stormwater, roading, libraries, and community facilities, and will subsequently raise operating expenditure higher than forecast rate increases.  The financial implications for the Council are assumed to be manageable in the short-term but may need longer-term responses.				
<b>Household size:</b> The average household size is assumed to be 2.3 for all years of the LTP.											
	Year 0 2023/24	Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 2028/29	Year 6 2029/30	Year 7 2030/31	Year 8 2031/32	Year 9 2032/33	Year 10 2033/34
Population	58,744	59,544	60,382	61,202	61,974	62,748	63,552	64,332	65,182	65,824	66,506
Increase in population #	–	800	838	820	772	774	804	780	850	642	682
Increase in population %	–	1.3%	1.4%	1.3%	1.2%	1.2%	1.3%	1.2%	1.3%	1.0%	1.0%



Assumption	Risk	Level of uncertainty	Financial impact of uncertainty
<p><b>Increase in rating base:</b> The number of residential ratepayers is expected to grow each year as more dwellings are built or properties divided:</p> <ul style="list-style-type: none"> <li>2024/25: 1.09%; average of 1.1% from 2025/26 onwards.</li> </ul> <p><b>Development contributions:</b> It is assumed that additional infrastructure necessary to accommodate growth will be funded by development contributions.</p> <p>Significant assumptions in relation to development contributions are included in the Development Contributions Policy.</p> <p>The value of DCs collected is dependent on the number of subdivision lots developed and on the level of new service connections taking place. DCs are forecast based on historic data, and financially modelling assumes a consistent level of DC revenue which may vary from the growth model.</p>	<p>The level of subdivision and development activity is difficult to forecast and carries a high level of uncertainty.</p> <p>Any significant increase in population growth above projections will place greater demands on some Council services and facilities which will raise operating costs.</p>	<p>Years 1-3 low Years 4-10 moderate Year 10 onwards high</p>	<p>If development is lower than planned, actual revenue from development contributions will be lower than expected, leading to a higher level of debt and potential re-timing of growth projects.</p> <p>If development is higher than planned actual revenue from development contributions will be higher than expected but demand may lead to the re-timing of projects and there may be additional infrastructure requirements, particularly for greenfield sites.</p> <p>Every 1% of DC revenue not achieved will lead to a reduction in income of \$66,000 (on average) across each of the 10 years, reducing available funding for Council activity.</p>
<p><b>Climate change:</b> In May 2019, the Council declared a climate emergency on the Kāpiti Coast, recognising that our communities are facing significant costs now and into the future to adapt to the effects of climate change.</p> <p>Assumptions for the Kāpiti Coast predict rising sea levels, higher average annual temperatures, and increased and heavier rainfall and wind.</p> <p>These changes put the district at increased risk from natural hazard events such as floods, landslides, storm surges, coastal erosion, and inundation.</p> <p>It is assumed there will be more frequent and severe natural events during the life of this Long-Term Plan.</p> <p>More frequent and intense natural events could further increase insurance costs beyond the level budgeted in the current plan.</p>	<p>The effects of climate change or significant natural events could compromise services, and the community's ability to pay for them.</p>	<p>Moderate</p>	<p>The Council has consciously developed work programmes with thought to the potential impacts of climate change through adaptation, mitigation and leadership.</p> <p>Climate change and hazards could have adverse impacts on public and private property, and Council's infrastructure such as roading and stormwater networks. Overestimating the effects of climate change or hazards could result in unnecessary work, but underestimating the effects could impact emergency project works. Either scenario would affect ratepayers as infrastructure and hazard planning are costly.</p> <p>A significant natural disaster could disrupt our economy and day-to-day activity, reducing the ability of our community to pay for services and significantly increase insurance costs. The financial effects of these risks depend on the occurrence and scale of future natural disasters, so the timing and financial impact on the forecasts cannot be readily quantified.</p>

Assumption	Risk	Level of uncertainty	Financial impact of uncertainty
<b>Levels of Service:</b> This long-term plan does not include any significant changes to its activity service levels.	Economic disruptions leading to increased skill, materials and borrowing costs could lead to the prevailing service levels differing significantly from those estimated.	Low	Community expectations could increase levels of service, thereby increasing both debt and rates funding beyond quantified limits.
<b>Capital programme delivery:</b> The Council proposes a moderate programme of capital works over the 10 years of the LTP within the limits set in the financial strategy, reflecting the need for affordability and deliverability.  Successfully delivering the expanded capital expenditure programme will require consenting requirements to be satisfied, and sufficient capacity and capability within both the Council and contracted providers, supported by appropriate financial resources. An element of flexibility across and within budgets may also be required to maintain affordability and deliverability.  It is assumed the capital programme will be successfully delivered.	The capital expenditure programme is not delivered as planned.	Low	The Council considers it has adequate capability, capacity, and delivery processes to deliver the proposed capital programme supported by strong procurement, project and contract management practices.  Delays to the planned capital works programme may result in reductions to planned levels of service, and cost variations with capex costs likely to inflate over time while short-term borrowing and funding costs would reduce, should projects occur later than planned.

Assumption	Risk	Level of uncertainty	Financial impact of uncertainty
<p><b>Local Government Reform - Three Waters:</b> The Council's drinking water, wastewater, and stormwater assets will remain with the Council for the foreseeable future following the new Government's repeal of the Affordable Waters legislation.</p> <p>The Council acknowledges that the Government will progress the Local Water Done Well programme to:</p> <ul style="list-style-type: none"> <li>introduce greater central government oversight, economic and quality regulation;</li> <li>consider service delivery models and financing tools including potential establishment of financially separate Council-owned organisations;</li> <li>setting rules for water services and infrastructure investment; and</li> <li>ensuring water services are financially sustainable, including revenue sufficiency, balance sheet separation, ring-fencing funding for growth.</li> </ul> <p>Forecast financials assume ongoing ownership, management, and operations of all three waters assets. No central government financial assistance to assist with the delivery of water services is assumed or budgeted.</p>	<p>For water services Government decisions may materially change planning assumptions over the life of the LTP.</p> <p>RMA change processes may be more resource intensive, complex or longer than anticipated, potentially resulting in higher cost, increased processing times and risk to the district growth plan.</p>	Moderate	<p>Government decisions could materially alter the ownership, management, and funding of three waters assets, although the 2023-elected government has clearly stated its intent to leave water assets in the hands of local authorities. It is likely that the government will, within the first three years of this LTP, make decisions that impact Council work programmes and funding models.</p> <p>Once the government's direction is known for both water services and RMA implications will be reflected as appropriate through subsequent annual plans and LTP's (including LTP amendments if required) in accordance with government advice/instruction.</p> <p>Legislative changes may result in a requirement for more resources, changes to processes, or levels of service, with a corresponding impact on fees and charges, revenues, and costs assumed in this LTP.</p>
<p><b>Resource Management:</b> The Council acknowledges the repeal of the Natural and Built Environment and Spatial Planning Acts and the reinstatement of the Resource Management Act 1991 while amendments are considered to make it easier to support and grant consents for development.</p> <p>The Council also acknowledges the government's intention to review and potentially replace the National Policy Statement for Freshwater Management within the current term.</p>			

Financial assumptions			
Assumption	Risk	Level of uncertainty	Financial impact of uncertainty
Inflation: The Council has indexed all operating and capital costs to reflect monetary changes over the life of the long-term plan. Price changes have been indexed using the price adjustors as revised by BERL Economics in October 2023 (see table), except for insurance which has been estimated based on recent market indications.	Actual inflation exceeds budgeted inflation.	Years 1-3 low Years 4-10 moderate Year 10 onwards high	If general inflation follows the projection of the Reserve Bank and other economic commentators the projected impacts of changes to pricing levels could be relatively minor, but if inflation increases beyond the projected levels the accumulative impact of higher inflation could have major long-term impacts on the annual rates revenue requirement.

BERL YEARLY	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Roading	2.90%	2.00%	2.30%	2.30%	2.20%	2.10%	2.00%	2.00%	2.00%	1.90%
Planning and Regulation	2.60%	2.10%	2.20%	2.10%	2.00%	1.90%	1.90%	1.80%	1.80%	1.80%
Transport	2.60%	2.10%	2.20%	2.20%	2.10%	2.00%	2.00%	1.90%	1.90%	1.90%
Energy	2.90%	2.20%	2.30%	2.30%	2.20%	2.10%	2.00%	2.00%	1.90%	1.90%
Staff	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LGCI	2.90%	2.20%	2.30%	2.30%	2.20%	2.10%	2.00%	2.00%	1.90%	1.90%
Water and Environmental Management	3.60%	2.50%	2.70%	2.60%	2.50%	2.30%	2.30%	2.20%	2.10%	2.10%
Rates	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Community Activities	2.70%	2.00%	2.20%	2.20%	2.10%	2.00%	1.90%	1.90%	1.90%	1.80%
Insurance	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
NZTA Capital Funding	2.90%	2.00%	2.30%	2.30%	2.20%	2.10%	2.00%	2.00%	2.00%	1.90%

Assumption	Risk	Level of uncertainty	Financial impact of uncertainty
<p><b>Useful lives and depreciation of assets:</b> The useful lives and depreciation rates of Council assets can be found in the Accounting Policies.</p> <p>It is assumed that useful lives will remain the same throughout the LTP, and that assets will be replaced at the end of their useful lives.</p> <p>Planned asset acquisitions are assumed to be depreciated on the same basis as existing assets.</p> <p>Total unfunded depreciation at 1 July 2024 is \$3.5 million. The Council plans to reduce this to nil in 2025/26.</p>	Assets may need to be replaced earlier than estimated.	Low	The Council has a comprehensive asset management planning process. If assets need replacing earlier than estimated, this may lead to the Council incurring more debt and higher debt-servicing costs than anticipated.
<p><b>Asset condition and performance:</b> The Council maintains its assets until they reach the end of their useful economic lives, after which they will then be renewed, upgraded, or replaced to maintain the required levels of service.</p> <p>The Council has a well-established approach to asset management planning based on best practice.</p>	Asset management information may be inaccurate.	Low	<p>Asset capacity and condition is monitored, with replacement works being planned accordingly. Depreciation is calculated in accordance with accounting and asset management requirements. As these decisions can have significant financial implications, an asset's useful life is reviewed regularly in accordance with:</p> <ul style="list-style-type: none"> <li>• age and condition;</li> <li>• criticality of the asset;</li> <li>• degree of risk;</li> <li>• ongoing maintenance requests;</li> <li>• desired versus current level of service; and</li> <li>• the differing economic lives of individual asset.</li> </ul>



Assumption	Risk	Level of uncertainty	Financial impact of uncertainty
<p><b>Revaluation of property, plant, and equipment:</b> The Council plans to complete revaluations of asset classes on a programme where:</p> <ul style="list-style-type: none"> <li>roads are revalued two-yearly;</li> <li>three waters (water, wastewater, coastal erosion and stormwater) are revalued three-yearly; and</li> <li>land, land under roads, property and park structures are revalued three-yearly.</li> </ul> <p>The following assumptions have been applied to all projected asset revaluations:</p> <ul style="list-style-type: none"> <li>revaluation movements will equate to triple the inflation rates applied (for depreciable assets) as in the past revaluation tends to surpass expectations;</li> <li>the depreciation impact of the revaluation shall take effect in the following year; and</li> <li>for non-depreciable assets Council land including land under roads is forecast to increase by projected inflation rates.</li> </ul>	Actual revaluation movements will be significantly different from those forecasts.	Low (short-term)  Moderate to high (long-term)	Most of the Council's depreciable property, plant and equipment assets are valued on an optimised depreciated replacement cost basis. Therefore, using the projected local government cost adjusters as a proxy for revaluation movements is appropriate and consistent with the treatment of price changes generally within the long-term plan.
<p><b>NZTA Waka Kotahi:</b> The Council has projected a subsidy rate of 51% in 2024/25 and following years.</p>	Changes in the subsidy rate and variations in criteria for inclusion in the qualifying programme of works.	High	<p>Funding from Waka Kotahi is always constrained, and it is likely that a shortfall in funding provided to support the maintenance of the district's transport network, relative to the amount included in the LTP will eventuate.</p> <p>The Waka Kotahi board adopts the National Land Transport Plan at the same time as councils are adopting their LTPs, leaving no time for the Council to consider and model the impacts.</p>

Assumption	Risk	Level of uncertainty	Financial impact of uncertainty
<p><b>Local Government Funding Agency (LGFA):</b> The Council remains a shareholder of the Local Government Funding Agency (LGFA) and borrows direct from the LGFA which was established to allow local bodies to source lower-cost funding. The LGFA remains the Council's single source of debt.</p> <p>Each of the shareholders of the LGFA is a party to a Deed of Guarantee, whereby the parties to the deed guarantee the obligations of the LGFA and the guarantee obligations of other participating local authorities to the LGFA, in the event of a default.</p>	In the event of a default by the LGFA, each guarantor is liable to pay a proportion of the amount owing. The proportion to be paid by each respective guarantor is set in relation to each guarantor's rating base.	Low	The Council believes the risk of the guarantee being called on and any financial loss arising from the guarantee is low. The likelihood of a local authority borrower defaulting is extremely low and all the borrowings by a local authority from the LGFA are secured by a rates charge.
<p><b>Borrowing:</b> It is assumed that Council will be able to refinance existing loans on similar terms.</p> <p>New loans will be taken out for a maximum period of 20 years except for those projects that have an average asset life of 40 years or more.</p>	New borrowings cannot be accessed to fund future capital requirements.	Low	The Council minimises its liquidity risk by having sufficient credit facilities in place to cover any shorter-term borrowing requirements. The Council's current strategy is to maintain a \$10 million credit facility.
<p><b>Interest rates:</b> The Council acknowledges the changing nature of the national economy. In forecasting likely interest rates this assumption is based on the projected weighted average cost of borrowings.</p> <p>The Council assumes interest rates for the life of this LTP as follows:</p> <p>4.40% in 2024/25 4.09% in 2025/26 4.32% in 2026/27 4.60% in 2027/28 4.82% in 2028/29 5.15% from 2029/30 onwards.</p>	Prevailing interest rates differ significantly from those estimated.	Low in the short-term Moderate in the longer-term	<p>Increases in interest rates flow through to higher debt servicing costs and higher rates funding requirements.</p> <p>The Council has mitigated interest risk using interest rate swaps and is governed by a Treasury Management Policy that prescribes best practice interest risk and debt concentration risk covenants.</p>

# STATEMENT OF ACCOUNTING POLICIES

Te tauākī o nga kaupapa here kaute

## Reporting entity

Kāpiti Coast District Council (Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is based and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The primary objective of Council is to cover the costs of providing services and managing the district's assets sustainably rather than aiming to make a profit. Accordingly, the Council has designated itself as a public benefit entity (PBE) for the purposes of the accounting standards framework applicable to public sector entities.

The financial statements presented in this report include a statement of comprehensive revenue and expense, a statement of changes in net assets/equity, a statement of financial position and a cash flow statement with supporting notes, encompassing all activities of the Council.

To ensure it is easy to see our performance across the Council, we have included separate funding impact statements for each activity as well as the whole of Council.

## Statement of compliance

The financial statements have been prepared in accordance with the requirements of the LGA and comply with generally accepted accounting practice in New Zealand (NZ GAAP).

Council is a Tier 1 entity and the financial statements have been prepared in accordance with and comply with the PBE Standards.

## Basis of preparation

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

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000's) unless otherwise stated. The functional currency of Council is New Zealand dollars.

The financial statements have been prepared on a historical cost basis, modified by the revaluation of certain assets and liabilities as identified in the accounting policies

## Accounting Standards issued and not yet effective, and not early adopted

There have been no accounting standards issued that have not been adopted in the year ended 30 June 2024.

## Other changes in accounting standards

### FINANCIAL INSTRUMENTS

In January 2017, the XRB issued PBE IPSAS 41 Financial instruments. This replaced PBE IPSAS 29 Recognition and Measurement and introduces into PBE standards the reforms introduced by NZ IFRS 9 in the for-profit sector. The Council was required to adopt PBE IPSAS 41 in the preparation of the 2022-23 Annual Report, whereby the main changes under this new standard relevant to the Council are;

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost; and
- A new impairment model for financial assets based on expected losses, which might result in earlier recognition of impairment losses

### SERVICE PERFORMANCE REPORTING

The Council is required under the Local Government Act 2002 to produce a Statement of Service Performance as part of its annual report. In November 2017, the XRB issued a new standard, Service Performance Reporting (PBE FRS 48). This standard establishes new reporting requirements for the public benefit entities (PBE's) to select and present service performance information. PBE's will need to provide users with;

- Sufficient contextual information to understand why the entity exists, what it intends to achieve in broad terms over the medium to long term, and how it goes about this; and
- Information about what the entity has done during the reporting period in working towards its boarded aims and objectives.

The Council was required to adopt PBE FRS 48 in the preparation for the 2022-23 Annual Report, which has resulted in more comprehensive disclosures within the non-financial section.

In addition to the application of PBE FRS 48, on 15 November 2022 Taumata Arowai (the New Zealand water services regulator), introduced new drinking water quality assurance rules replacing the previous "Drinking water standards for New Zealand 2005" issued by the Ministry of Health. For the 2022-23 year, Council reported against the former Ministry of Health's bacteria and protozoa measures for the period 01 July 2022 to 14 November 2022 and thereafter against Taumata Arowai's new Drinking Water Quality Assurance Rules from 15 November 2022 to 30 June 2023.

## Other changes in accounting policies

There have been no changes in the accounting policies in the year ended 30 June 2024.

## Accounting assumptions

### REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to the Council and the revenue can be reliably measured, regardless of when the payment is made.

Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

**Development and financial contributions**

Development and financial contributions are non-exchange transactions and are recognised as revenue when the Council provides the service for which the contribution was charged.

**Interest income**

Interest income is recognised when it is earned using the effective interest rate method.

**EXPENSES****Interest expense**

Borrowing costs, including interest expense are recognised as expenditure in the period in which they are incurred.

**Goods and Services Tax (GST)**

All items in the financial statements are stated exclusive of GST except for receivables and payables which include the GST billed.

**Other gains and losses**

Other gains and losses include fair value adjustments on financial instruments at fair value through surplus or deficit.

**ASSETS****Inventories**

Inventories are valued at cost, adjusted when applicable, for any loss of service potential. The amount of write-down for the loss of service potential is recognised in surplus or deficit in the Statement of comprehensive revenue and expense. Cost is determined on a weighted average basis.

**Forestry assets**

Forestry assets are carried at fair value less estimated costs to sell.

Gains or losses arising on revaluation are recognised in surplus or deficit in the Statement of comprehensive revenue and expense. Costs incurred to maintain the forests are expensed in the period they are incurred.

**OTHER****Foreign currency translation**

Foreign currency transactions are translated into the New Zealand Dollar (NZD) using the spot exchange rate at the date of the transaction.

The Council has minimal foreign currency transactions. Purchases from overseas vendors are mainly library resources and computer software.

**Allocation of overheads to significant activities**

For the purposes of reporting performance by activity, all overhead costs from support service functions are allocated to Council's significant activities. The costs of internal services not already charged to activities are allocated as overheads (using appropriate cost drivers) such as actual usage, staff numbers and floor area.

Individually significant activity operating revenue and expenditure is stated inclusive of any internal revenue and internal charges.

The governance and tangata whenua (i.e., elected members' costs) is reported as a separate activity as it represents a direct public service.

**BUDGET FIGURES**

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

**ACCOUNTING JUDGEMENTS AND ESTIMATIONS**

Preparing the financial statements using PBE Standards requires management to make judgements, estimates and assumptions concerning the future that affect the application of policies and reported amounts of assets, liabilities, revenue, and expenses.

Management bases its assessments on historical experience and other factors which are reviewed on an ongoing basis. The subsequent actual results may be different.

# FORECAST FINANCIAL STATEMENTS

Ngā tauākī matapae ahumoni

## Prospective statement of comprehensive revenue and expense

	23/24* \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
Revenue							
Rates	88,735	105,140	113,777	123,085	133,152	144,032	
Fees and charges	12,665	12,341	12,028	11,746	11,999	12,297	
Grants and subsidies	18,931	18,200	20,917	21,250	22,663	11,437	
Development and financial contributions revenue	3,865	4,242	6,060	6,269	6,484	6,700	
Other operating revenue	38,459	515	633	31,269	593	654	
<b>Total revenue excluding gains</b>	<b>162,655</b>	<b>140,438</b>	<b>153,415</b>	<b>193,619</b>	<b>174,891</b>	<b>175,120</b>	
Expenses							
Operating expenses	78,217	82,884	106,538	88,310	91,959	95,146	
Depreciation and amortisation	29,076	34,601	37,654	40,722	43,331	46,855	
<b>Total expenses</b>	<b>107,293</b>	<b>117,485</b>	<b>144,192</b>	<b>129,032</b>	<b>135,290</b>	<b>142,001</b>	
Interest							
Interest income	3,915	3,723	3,466	3,657	3,889	4,072	
Finance expense	12,838	14,690	15,502	17,138	19,325	21,614	
<b>Total interest expense</b>	<b>8,923</b>	<b>10,967</b>	<b>12,036</b>	<b>13,481</b>	<b>15,436</b>	<b>17,542</b>	
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>46,439</b>	<b>11,986</b>	<b>(2,813)</b>	<b>51,106</b>	<b>24,165</b>	<b>15,577</b>	
Unrealised gains/(losses)							
Unrealised gain/(loss) on revaluation of financial derivatives	746	798	532	399	798	665	
<b>Total unrealised gains/(losses)</b>	<b>746</b>	<b>798</b>	<b>532</b>	<b>399</b>	<b>798</b>	<b>665</b>	
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>47,185</b>	<b>12,784</b>	<b>(2,281)</b>	<b>51,505</b>	<b>24,963</b>	<b>16,242</b>	
Other comprehensive revenue and expense							
Unrealised gain/(loss) from revaluation of property, plant and equipment	43,169	127,919	64,200	64,333	30,065	99,304	
<b>Total other comprehensive revenue and expense</b>	<b>43,169</b>	<b>127,919</b>	<b>64,200</b>	<b>64,333</b>	<b>30,065</b>	<b>99,304</b>	
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>	<b>90,354</b>	<b>140,703</b>	<b>61,919</b>	<b>115,838</b>	<b>55,028</b>	<b>115,546</b>	

\*As per 2023/24 Annual Plan



## Prospective statement of comprehensive revenue and expense

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						Revenue
	155,805	168,536	182,146	197,029	213,123	Rates
	12,576	12,884	13,164	13,437	13,706	Fees and charges
	10,415	11,659	12,211	11,489	12,627	Grants and subsidies
	6,917	7,133	7,357	7,580	7,809	Development and financial contributions revenue
	619	631	695	656	668	Other operating revenue
	<b>186,332</b>	<b>200,843</b>	<b>215,573</b>	<b>230,191</b>	<b>247,933</b>	<b>Total revenue excluding gains</b>
						Expenses
	98,557	101,744	106,690	111,000	115,818	Operating expenses
	49,388	51,535	53,210	56,066	57,900	Depreciation and amortisation
	<b>147,945</b>	<b>153,279</b>	<b>159,900</b>	<b>167,066</b>	<b>173,718</b>	<b>Total expenses</b>
						Interest
	4,346	4,346	4,346	4,346	4,346	Interest income
	24,062	24,157	23,647	22,880	21,361	Finance expense
	<b>19,716</b>	<b>19,811</b>	<b>19,301</b>	<b>18,534</b>	<b>17,015</b>	<b>Total interest expense</b>
	<b>18,671</b>	<b>27,753</b>	<b>36,372</b>	<b>44,591</b>	<b>57,200</b>	<b>OPERATING SURPLUS/(DEFICIT)</b>
						Unrealised gains/(losses)
	266	(266)	(399)	(532)	(1,197)	Unrealised gain/(loss) on revaluation of financial derivatives
	<b>266</b>	<b>(266)</b>	<b>(399)</b>	<b>(532)</b>	<b>(1,197)</b>	<b>Total unrealised gains/(losses)</b>
	<b>18,937</b>	<b>27,487</b>	<b>35,973</b>	<b>44,059</b>	<b>56,003</b>	<b>NET OPERATING SURPLUS/(DEFICIT)</b>
						Other comprehensive revenue and expense
	31,515	68,852	60,577	69,908	32,418	Unrealised gain/(loss) from revaluation of property, plant and equipment
	<b>31,515</b>	<b>68,852</b>	<b>60,577</b>	<b>69,908</b>	<b>32,418</b>	<b>Total other comprehensive revenue and expense</b>
	<b>50,452</b>	<b>96,339</b>	<b>96,550</b>	<b>113,967</b>	<b>88,421</b>	<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>

\*As per 2023/24 Annual Plan

## Prospective statement of changes in net assets/equity

	23/24* \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
Opening Equity	1,750,600	2,019,067	2,159,770	2,221,689	2,337,527	2,392,555	
<b>ACCUMULATED FUNDS</b>							
Opening accumulated funds	647,009	727,986	738,862	734,590	785,003	809,632	
Operating surplus/(deficit)	47,185	12,784	(2,281)	51,505	24,963	16,242	
Transfers to reserves and special funds	(2,456)	(2,776)	(3,565)	(3,673)	(3,785)	(3,897)	
Transfers from reserves and special funds	3,325	868	1,574	2,581	3,451	6,576	
Transfers from revaluation reserve	-	-	-	-	-	-	
<b>Closing accumulated funds</b>	<b>695,063</b>	<b>738,862</b>	<b>734,590</b>	<b>785,003</b>	<b>809,632</b>	<b>828,553</b>	
<b>RESERVES AND SPECIAL FUNDS</b>							
Opening reserves and special funds	13,302	10,848	12,756	14,747	15,839	16,173	
Transfer to accumulated funds	(3,325)	(868)	(1,574)	(2,581)	(3,451)	(6,576)	
Transfer from accumulated funds	2,456	2,776	3,565	3,673	3,785	3,897	
<b>Closing reserves and special funds</b>	<b>12,433</b>	<b>12,756</b>	<b>14,747</b>	<b>15,839</b>	<b>16,173</b>	<b>13,494</b>	
<b>REVALUATION RESERVE</b>							
Opening revaluation reserve	1,090,289	1,280,233	1,408,152	1,472,352	1,536,685	1,566,750	
Revaluation of property, plant and equipment	43,169	127,919	64,200	64,333	30,065	99,304	
Transfers from reserves and special funds	-	-	-	-	-	-	
<b>Closing revaluation reserve</b>	<b>1,133,458</b>	<b>1,408,152</b>	<b>1,472,352</b>	<b>1,536,685</b>	<b>1,566,750</b>	<b>1,666,054</b>	
<b>CLOSING EQUITY</b>	<b>1,840,954</b>	<b>2,159,770</b>	<b>2,221,689</b>	<b>2,337,527</b>	<b>2,392,555</b>	<b>2,508,101</b>	

\*As per 2023/24 Annual Plan

## Prospective statement of changes in net assets/equity

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
	2,508,101	2,558,553	2,654,892	2,751,442	2,865,409	Opening Equity
						<b>ACCUMULATED FUNDS</b>
	828,553	848,144	876,890	910,001	956,453	Opening accumulated funds
	18,937	27,487	35,973	44,059	56,003	Operating surplus/(deficit)
	(4,009)	(4,121)	(4,237)	(4,353)	(4,472)	Transfers to reserves and special funds
	4,663	5,380	1,375	6,746	4,193	Transfers from reserves and special funds
	-	-	-	-	-	Transfers from revaluation reserve
	<b>848,144</b>	<b>876,890</b>	<b>910,001</b>	<b>956,453</b>	<b>1,012,177</b>	<b>Closing accumulated funds</b>
						<b>RESERVES AND SPECIAL FUNDS</b>
	13,494	12,840	11,581	14,443	12,050	Opening reserves and special funds
	(4,663)	(5,380)	(1,375)	(6,746)	(4,193)	Transfer to accumulated funds
	4,009	4,121	4,237	4,353	4,472	Transfer from accumulated funds
	<b>12,840</b>	<b>11,581</b>	<b>14,443</b>	<b>12,050</b>	<b>12,329</b>	<b>Closing reserves and special funds</b>
						<b>REVALUATION RESERVE</b>
	1,666,054	1,697,569	1,766,421	1,826,998	1,896,906	Opening revaluation reserve
	31,515	68,852	60,577	69,908	32,418	Revaluation of property, plant and equipment
	-	-	-	-	-	Transfers from reserves and special funds
	<b>1,697,569</b>	<b>1,766,421</b>	<b>1,826,998</b>	<b>1,896,906</b>	<b>1,929,324</b>	<b>Closing revaluation reserve</b>
	<b>2,558,553</b>	<b>2,654,892</b>	<b>2,751,442</b>	<b>2,865,409</b>	<b>2,953,830</b>	<b>CLOSING EQUITY</b>

\*As per 2023/24 Annual Plan

## Prospective statement of financial position

	23/24* \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Current Assets</b>							
Cash and cash equivalents	7,875	17,618	16,882	14,937	22,554	21,030	
Trade and other receivables	15,282	19,024	20,758	22,044	23,661	23,699	
Inventories	169	163	167	171	175	180	
Other financial assets	61,185	61,410	61,365	61,500	61,500	61,500	
Loans	26	522	19	16	16	15	
Non-current assets held for sale	-	-	-	-	-	-	
Derivative financial instruments	139	1,747	1,849	1,925	2,077	2,203	
<b>Total current assets</b>	<b>84,676</b>	<b>100,484</b>	<b>101,040</b>	<b>100,593</b>	<b>109,983</b>	<b>108,627</b>	
<b>Non-Current Assets</b>							
Property plant and equipment	2,066,504	2,419,230	2,500,857	2,633,493	2,712,173	2,853,428	
Forestry assets	30	28	29	29	29	29	
Intangible assets	5,555	6,045	5,157	4,341	3,703	3,159	
Other financial assets	6,285	7,123	7,758	8,133	8,883	9,508	
Loans	224	171	153	137	121	106	
Derivative financial instruments	13,216	7,426	7,857	8,180	8,826	9,364	
<b>Total non-current assets</b>	<b>2,091,814</b>	<b>2,440,023</b>	<b>2,521,811</b>	<b>2,654,313</b>	<b>2,733,735</b>	<b>2,875,594</b>	
<b>TOTAL ASSETS</b>	<b>2,176,490</b>	<b>2,540,507</b>	<b>2,622,851</b>	<b>2,754,906</b>	<b>2,843,718</b>	<b>2,984,221</b>	
<b>Current Liabilities</b>							
Trade and other payables	13,335	27,877	28,283	29,402	33,100	32,971	
Employee benefit	2,997	4,318	4,394	4,535	4,670	4,808	
Deposits	1,619	1,613	1,650	1,690	1,731	1,773	
Borrowings	60,000	60,000	60,000	60,000	60,000	60,000	
Provisions	105	96	88	96	99	83	
Derivative financial instruments	-	-	-	-	-	-	
<b>Total current liabilities</b>	<b>78,056</b>	<b>93,904</b>	<b>94,415</b>	<b>95,723</b>	<b>99,600</b>	<b>99,635</b>	
<b>Non-Current Liabilities</b>							
Employee benefit	195	162	165	170	175	180	
Borrowings	255,000	285,000	305,000	320,000	350,000	375,000	
Provisions	2,285	1,671	1,582	1,486	1,388	1,305	
Derivative financial instruments	-	-	-	-	-	-	
<b>Total non-current liabilities</b>	<b>257,480</b>	<b>286,833</b>	<b>306,747</b>	<b>321,656</b>	<b>351,563</b>	<b>376,485</b>	
<b>TOTAL LIABILITIES</b>	<b>335,536</b>	<b>380,737</b>	<b>401,162</b>	<b>417,379</b>	<b>451,163</b>	<b>476,120</b>	
<b>Public Equity</b>							
Accumulated funds	695,063	738,862	734,590	785,003	809,632	828,553	
Reserves and special funds	12,433	12,756	14,747	15,839	16,173	13,494	
Revaluation reserve	1,133,458	1,408,152	1,472,352	1,536,685	1,566,750	1,666,054	
<b>TOTAL PUBLIC EQUITY</b>	<b>1,840,954</b>	<b>2,159,770</b>	<b>2,221,689</b>	<b>2,337,527</b>	<b>2,392,555</b>	<b>2,508,101</b>	
<b>TOTAL LIABILITIES AND PUBLIC EQUITY</b>	<b>2,176,490</b>	<b>2,540,507</b>	<b>2,622,851</b>	<b>2,754,906</b>	<b>2,843,718</b>	<b>2,984,221</b>	

\*As per 2023/24 Annual Plan

## Prospective statement of financial position

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Current Assets</b>
	17,885	13,914	13,311	12,881	9,046	Cash and cash equivalents
	25,217	27,167	29,147	31,111	33,496	Trade and other receivables
	184	188	192	197	201	Inventories
	61,750	61,875	62,000	62,625	61,500	Other financial assets
	15	15	14	14	14	Loans
	-	-	-	-	-	Non-current assets held for sale
	2,254	2,203	2,127	2,026	1,798	Derivative financial instruments
	<b>107,305</b>	<b>105,362</b>	<b>106,791</b>	<b>108,854</b>	<b>106,055</b>	<b>Total current assets</b>
						<b>Non-Current Assets</b>
	2,913,674	3,001,523	3,084,849	3,180,554	3,226,733	Property plant and equipment
	29	29	29	29	29	Forestry assets
	3,070	3,203	2,987	2,943	2,718	Intangible assets
	9,508	9,133	8,633	7,508	7,508	Other financial assets
	91	77	63	49	35	Loans
	9,579	9,364	9,041	8,610	7,642	Derivative financial instruments
	<b>2,935,951</b>	<b>3,023,329</b>	<b>3,105,602</b>	<b>3,199,693</b>	<b>3,244,665</b>	<b>Total non-current assets</b>
	<b>3,043,256</b>	<b>3,128,691</b>	<b>3,212,393</b>	<b>3,308,547</b>	<b>3,350,720</b>	<b>TOTAL ASSETS</b>
						<b>Current Liabilities</b>
	31,447	30,424	32,454	34,507	33,120	Trade and other payables
	4,950	5,096	5,243	5,399	5,559	Employee benefit
	1,815	1,857	1,900	1,943	1,988	Deposits
	60,000	60,000	60,000	60,000	60,000	Borrowings
	75	73	70	72	66	Provisions
	-	-	-	-	-	Derivative financial instruments
	<b>98,287</b>	<b>97,450</b>	<b>99,667</b>	<b>101,921</b>	<b>100,733</b>	<b>Total current liabilities</b>
						<b>Non-Current Liabilities</b>
	186	191	197	202	208	Employee benefit
	385,000	375,000	360,000	340,000	295,000	Borrowings
	1,230	1,158	1,087	1,015	949	Provisions
	-	-	-	-	-	Derivative financial instruments
	<b>386,416</b>	<b>376,349</b>	<b>361,284</b>	<b>341,217</b>	<b>296,157</b>	<b>Total non-current liabilities</b>
	<b>484,703</b>	<b>473,799</b>	<b>460,951</b>	<b>443,138</b>	<b>396,890</b>	<b>TOTAL LIABILITIES</b>
						<b>Public Equity</b>
	848,144	876,890	910,001	956,453	1,012,177	Accumulated funds
	12,840	11,581	14,443	12,050	12,329	Reserves and special funds
	1,697,569	1,766,421	1,826,998	1,896,906	1,929,324	Revaluation reserve
	<b>2,558,553</b>	<b>2,654,892</b>	<b>2,751,442</b>	<b>2,865,409</b>	<b>2,953,830</b>	<b>TOTAL PUBLIC EQUITY</b>
	<b>3,043,256</b>	<b>3,128,691</b>	<b>3,212,393</b>	<b>3,308,547</b>	<b>3,350,720</b>	<b>TOTAL LIABILITIES AND PUBLIC EQUITY</b>

\*As per 2023/24 Annual Plan

## Prospective cash flow statement

	23/24* \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Cash flows from operating activities</b>							
Cash was provided from:							
Kapiti Coast District Council rates	87,935	103,050	112,740	121,968	131,944	142,727	
Grants and subsidies	6,773	3,883	3,655	3,781	3,991	4,111	
Interest received	3,837	3,769	3,476	3,649	3,880	4,065	
Charges and fees	17,534	17,086	18,526	18,609	19,018	19,583	
GST (net)	(185)	62	(177)	123	166	(34)	
	<b>115,894</b>	<b>127,850</b>	<b>138,220</b>	<b>148,130</b>	<b>158,999</b>	<b>170,452</b>	
Cash was applied to:							
Payments to employees and suppliers	84,298	80,850	84,688	87,423	88,604	95,255	
	<b>84,298</b>	<b>80,850</b>	<b>84,688</b>	<b>87,423</b>	<b>88,604</b>	<b>95,255</b>	
<b>Net Cash inflow from operating activities</b>	<b>31,596</b>	<b>47,000</b>	<b>53,532</b>	<b>60,707</b>	<b>70,395</b>	<b>75,197</b>	
<b>Cash flows from investing activities</b>							
Cash was provided from:							
Investment maturities	61,188	61,222	61,935	61,384	61,516	61,516	
Proceeds from sale of assets held for sale	-	-	-	-	-	-	
Proceeds from capital grants	11,347	14,356	16,936	17,430	18,503	8,673	
	<b>72,535</b>	<b>75,578</b>	<b>78,871</b>	<b>78,814</b>	<b>80,019</b>	<b>70,189</b>	
Cash was applied to:							
Construction and purchase of property, plant and equipment and intangibles	65,000	75,440	75,666	77,518	91,309	88,262	
Purchase of investments	62,390	62,268	62,004	61,875	62,250	62,125	
	<b>127,390</b>	<b>137,708</b>	<b>137,670</b>	<b>139,393</b>	<b>153,559</b>	<b>150,387</b>	
<b>Net cash from investing activities</b>	<b>(54,855)</b>	<b>(62,130)</b>	<b>(58,799)</b>	<b>(60,579)</b>	<b>(73,540)</b>	<b>(80,198)</b>	
<b>Cash flows from financing activities</b>							
Cash was provided from:							
Long-term borrowing	95,000	90,000	80,000	75,000	90,000	85,000	
	<b>95,000</b>	<b>90,000</b>	<b>80,000</b>	<b>75,000</b>	<b>90,000</b>	<b>85,000</b>	
Cash was applied to:							
Interest paid	12,733	14,675	15,469	17,073	19,238	21,523	
Long-term borrowing	55,000	60,000	60,000	60,000	60,000	60,000	
	<b>67,733</b>	<b>74,675</b>	<b>75,469</b>	<b>77,073</b>	<b>79,238</b>	<b>81,523</b>	
<b>Net Cash inflow from financing activities</b>	<b>27,267</b>	<b>15,325</b>	<b>4,531</b>	<b>(2,073)</b>	<b>10,762</b>	<b>3,477</b>	
Net increase/(decrease) in cash and cash equivalents	4,008	195	(736)	(1,945)	7,617	(1,524)	
Total cash and cash equivalents at 1 July	3,867	17,423	17,618	16,882	14,937	22,554	
<b>NET CASH AND CASH EQUIVALENTS AT END OF THE PERIOD</b>	<b>7,875</b>	<b>17,618</b>	<b>16,882</b>	<b>14,937</b>	<b>22,554</b>	<b>21,030</b>	

\*As per 2023/24 Annual Plan

## Prospective cash flow statement

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						Cash flows from operating activities
						Cash was provided from:
	154,392	167,008	180,513	195,243	211,191	Kapiti Coast District Council rates
	4,222	4,358	4,384	4,486	4,600	Grants and subsidies
	4,335	4,346	4,346	4,346	4,346	Interest received
	20,057	20,584	21,147	21,618	22,123	Charges and fees
	(193)	(169)	35	41	(216)	GST (net)
	<b>182,813</b>	<b>196,127</b>	<b>210,425</b>	<b>225,734</b>	<b>242,044</b>	
						Cash was applied to:
	100,044	102,698	104,767	109,038	117,051	Payments to employees and suppliers
	<b>100,044</b>	<b>102,698</b>	<b>104,767</b>	<b>109,038</b>	<b>117,051</b>	
	<b>82,769</b>	<b>93,429</b>	<b>105,658</b>	<b>116,696</b>	<b>124,993</b>	<b>Net Cash inflow from operating activities</b>
						Cash flows from investing activities
						Cash was provided from:
	61,515	61,765	61,890	62,014	62,639	Investment maturities
	-	-	-	-	-	Proceeds from sale of assets held for sale
	6,315	7,152	7,761	7,090	7,890	Proceeds from capital grants
	<b>67,830</b>	<b>68,917</b>	<b>69,651</b>	<b>69,104</b>	<b>70,529</b>	
						Cash was applied to:
	78,030	70,664	75,744	81,819	71,436	Construction and purchase of property, plant and equipment and intangibles
	61,750	61,500	61,500	61,500	61,500	Purchase of investments
	<b>139,780</b>	<b>132,164</b>	<b>137,244</b>	<b>143,319</b>	<b>132,936</b>	
	<b>(71,950)</b>	<b>(63,247)</b>	<b>(67,593)</b>	<b>(74,215)</b>	<b>(62,407)</b>	<b>Net cash from investing activities</b>
						Cash flows from financing activities
						Cash was provided from:
	70,000	60,000	60,000	60,000	60,000	Long-term borrowing
	<b>70,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	
						Cash was applied to:
	23,964	24,153	23,668	22,911	21,421	Interest paid
	60,000	70,000	75,000	80,000	105,000	Long-term borrowing
	<b>83,964</b>	<b>94,153</b>	<b>98,668</b>	<b>102,911</b>	<b>126,421</b>	
	<b>(13,964)</b>	<b>(34,153)</b>	<b>(38,668)</b>	<b>(42,911)</b>	<b>(66,421)</b>	<b>Net Cash inflow from financing activities</b>
	(3,145)	(3,971)	(603)	(430)	(3,835)	Net increase/(decrease) in cash and cash equivalents
	21,030	17,885	13,914	13,311	12,881	Total cash and cash equivalents at 1 July
	<b>17,885</b>	<b>13,914</b>	<b>13,311</b>	<b>12,881</b>	<b>9,046</b>	<b>NET CASH AND CASH EQUIVALENTS AT END OF THE PERIOD</b>

\*As per 2023/24 Annual Plan



### Prospective statement of reserve and special funds

Reserves are held to ensure that funds received for a specified purpose are applied to that purpose and any surplus result is managed in accordance with the purpose for which the reserve was established. The Council holds seven reserves, of which three are classified as restricted reserves. Restricted reserves are subject to rules under legal obligation that restrict the uses to which Council may apply the funds. The remaining Council created reserves are discretionary reserves which have been established for the fair and transparent use of funds. Reserves are not separately held in cash and the funds are managed as part of the Council's treasury management activities.

Below is a list of current reserves held by Council, outlining the purpose for holding each reserve as well as the activity to which the reserve relates to.

	Prospective Opening Balance 1 July 2024 \$000	Revenue/ Transfers from Accumulated funds \$000	Expenditure/ Transfers to Accumulated funds	Prospective Closing Balance 30 June 2034 \$000
<b>Council Restricted Reserves</b>				
<b>Waikanae Property Fund</b> The purpose of the reserve is to fund improvements to Council-owned properties in Waikanae. The source of funds is the proceeds from the sale of other Council property in the Waikanae Ward (excluding district wide funded properties).	180	104	-	284
<b>Waikanae Capital Improvement Fund</b> The purpose of the reserve is to fund capital improvements in the Waikanae Ward and also to provide capital grants to Waikanae organisations in accordance with approved criteria. The source of funds is the Waikanae Ward's share of the property assets of the Horowhenua County Council and interest earned on the capital sum.	899	544	(448)	995
<b>Plant Purchase and Renewal Fund</b> The purpose of the reserve is to fund ongoing replacement of plant and vehicles when required. The reserve is funded from the depreciation charges on current plant and vehicles.	916	3,500	(4,079)	337
<b>Total Council Restricted Reserves</b>	<b>1,995</b>	<b>4,148</b>	<b>(4,527)</b>	<b>1,616</b>

	Prospective Opening Balance 1 July 2024 \$000	Revenue/ Transfers from Accumulated funds \$000	Expenditure/ Transfers to Accumulated funds	Prospective Closing Balance 30 June 2034 \$000
<b>Council Created Reserves</b>				
<b>Roading Reserve Upgrading Contributions</b> The purpose of the reserve is to fund road upgrading works. The source of funds is the road upgrading development contributions from developers and interest earned.	-	-	-	-
<b>Contingency Fund</b> The purpose of the reserve is to fund unexpected expenditure across the District, e.g. leaky home claims, flood events and insurance excess. The source of funds includes rates and rates penalties.	518	154	-	672
<b>Paekākāriki Campe Estate</b> The purpose of the reserve is to fund administration of the Paekākāriki Campe Estate for the benefit of the youth of Kāpiti. The source of the funds is the proceeds from sale of the property owned by Mr Campe plus interest earned on the capital sum.	113	65	-	178
<b>Financial Contribution Reserve</b> Financial contributions are a contribution of money, land, or a combination of both. The purpose of a financial contribution (consisting mainly of reserves contributions) is to address the specific adverse effects generated by a land use activity or subdivision. This includes effects on open spaces and reserves, upgrading off-site infrastructure, before programmed works that will address any environmental effects created by the proposed development; significant heritage and ecological features; and riparian margins.	8,222	34,520	(32,880)	9,863
<b>Total Council Created Reserves</b>	<b>8,853</b>	<b>34,739</b>	<b>(32,880)</b>	<b>10,713</b>
<b>Total Reserve and Special Funds</b>	<b>10,848</b>	<b>38,887</b>	<b>(37,407)</b>	<b>12,329</b>

# FUNDING IMPACT STATEMENTS

## Ngā tauākī pānga tahua pūtea

### Prospective funding impact statement - Whole of Council

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Source of operating funding</b>							
General rate, uniform annual general charge, rates penalties	32,614	31,829	33,460	34,650	39,554	43,567	
Targeted rates	56,812	73,311	80,317	88,436	93,598	100,466	
Grants and subsidies for operating purposes	7,170	3,405	3,689	3,793	4,018	4,123	
Fees and charges	11,892	11,546	11,216	10,914	11,149	11,428	
Interest and dividends from investments	3,915	3,723	3,466	3,657	3,889	4,072	
Local authorities fuel tax, fines, infringement fees, and other	38,558	617	736	31,375	701	765	
<b>Total operating funding</b>	<b>150,960</b>	<b>124,431</b>	<b>132,884</b>	<b>172,825</b>	<b>152,909</b>	<b>164,421</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	78,021	82,884	106,538	88,310	91,959	95,146	
Finance costs	12,838	14,690	15,502	17,138	19,325	21,614	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>90,859</b>	<b>97,574</b>	<b>122,040</b>	<b>105,448</b>	<b>111,284</b>	<b>116,760</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>60,100</b>	<b>26,857</b>	<b>10,843</b>	<b>67,377</b>	<b>41,625</b>	<b>47,661</b>	
<b>Source of capital funding</b>							
Grants and subsidies for capital expenditure	11,761	14,796	17,228	17,457	18,645	7,313	
Development and financial contributions	3,865	4,242	6,060	6,269	6,484	6,700	
Increase (decrease) in debt	48,963	43,262	35,753	39,511	43,721	43,793	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total source of capital funding</b>	<b>64,589</b>	<b>62,299</b>	<b>59,041</b>	<b>63,237</b>	<b>68,851</b>	<b>57,806</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	8,481	11,743	8,929	10,206	5,531	3,327	
> to improve the level of service	48,938	42,651	39,653	43,669	55,941	49,598	
> to replace existing assets	31,040	21,046	27,084	23,643	29,838	35,336	
Increase (decrease) in reserves	36,231	13,716	(5,782)	53,095	19,166	17,206	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital funding</b>	<b>124,689</b>	<b>89,156</b>	<b>69,885</b>	<b>130,614</b>	<b>110,475</b>	<b>105,468</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(60,100)</b>	<b>(26,857)</b>	<b>(10,843)</b>	<b>(67,377)</b>	<b>(41,625)</b>	<b>(47,661)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Whole of Council

	Year 6 29/30 \$'000	Year 7 30/31 \$'000	Year 8 31/32 \$'000	Year 9 32/33 \$'000	Year 10 33/34 \$'000	
						Source of operating funding
	48,612	57,520	65,733	75,211	86,941	General rate, uniform annual general charge, rates penalties
	107,194	111,016	116,413	121,818	126,182	Targeted rates
	4,236	4,375	4,385	4,499	4,614	Grants and subsidies for operating purposes
	11,689	11,944	12,206	12,461	12,711	Fees and charges
	4,346	4,346	4,346	4,346	4,346	Interest and dividends from investments
	732	781	848	811	827	Local authorities fuel tax, fines, infringement fees, and other
	<b>176,808</b>	<b>189,982</b>	<b>203,930</b>	<b>219,147</b>	<b>235,620</b>	<b>Total operating funding</b>
						Applications of operating funding
	98,557	101,744	106,690	111,000	115,818	Payment to staff and suppliers
	24,062	24,157	23,647	22,880	21,361	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>122,619</b>	<b>125,900</b>	<b>130,337</b>	<b>133,880</b>	<b>137,179</b>	<b>Total applications of operating funding</b>
	<b>54,188</b>	<b>64,082</b>	<b>73,593</b>	<b>85,267</b>	<b>98,441</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						Source of capital funding
	6,179	7,284	7,826	6,989	8,013	Grants and subsidies for capital expenditure
	6,917	7,133	7,357	7,580	7,809	Development and financial contributions
	34,805	19,706	9,301	12,197	(15,789)	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>47,901</b>	<b>34,124</b>	<b>24,483</b>	<b>26,766</b>	<b>33</b>	<b>Total source of capital funding</b>
						Applications of capital funding
						Capital expenditure
	2,657	2,188	4,028	5,738	3,131	> to meet additional demand
	44,140	38,221	34,564	43,728	30,565	> to improve the level of service
	31,233	30,255	37,151	32,352	37,740	> to replace existing assets
	24,059	27,541	22,333	30,214	27,039	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>102,089</b>	<b>98,205</b>	<b>98,077</b>	<b>112,032</b>	<b>98,474</b>	<b>Total applications of capital funding</b>
	<b>(54,188)</b>	<b>(64,082)</b>	<b>(73,593)</b>	<b>(85,267)</b>	<b>(98,441)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Access and Transport

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	546	679	739	748	749	753	
Targeted rates	12,133	19,371	18,838	22,697	23,746	25,376	
Grants and subsidies for operating purposes	2,581	3,270	3,561	3,662	3,883	3,992	
Fees and charges	124	91	130	133	136	139	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	38,306	316	323	31,020	338	346	
<b>Total operating funding</b>	<b>53,690</b>	<b>23,727</b>	<b>23,591</b>	<b>58,260</b>	<b>28,853</b>	<b>30,605</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	6,581	9,163	9,727	10,073	10,572	10,911	
Finance costs	3,252	6,763	6,495	7,076	7,555	7,727	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>9,834</b>	<b>15,926</b>	<b>16,222</b>	<b>17,150</b>	<b>18,127</b>	<b>18,638</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>43,856</b>	<b>7,801</b>	<b>7,369</b>	<b>41,111</b>	<b>10,726</b>	<b>11,968</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	5,633	5,867	10,777	12,937	8,764	7,313	
Development and financial contributions	433	385	550	569	588	608	
Increase (decrease) in debt	8,200	8,374	9,287	11,142	4,267	3,017	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>14,266</b>	<b>14,625</b>	<b>20,614</b>	<b>24,649</b>	<b>13,620</b>	<b>10,938</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
>to meet additional demand	600	577	1,322	3,234	1,110	316	
>to improve the level of service	9,927	9,999	13,413	17,403	7,420	5,657	
>to replace existing assets	6,355	7,135	10,397	6,699	8,774	8,489	
Increase (decrease) in reserves	41,240	4,715	2,850	38,424	7,042	8,444	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital funding</b>	<b>58,122</b>	<b>22,426</b>	<b>27,983</b>	<b>65,759</b>	<b>24,346</b>	<b>22,906</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(43,856)</b>	<b>(7,801)</b>	<b>(7,369)</b>	<b>(41,111)</b>	<b>(10,726)</b>	<b>(11,968)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Access and Transport

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	752	738	896	1,387	1,677	General rate, uniform annual general charge, rates penalties
	26,824	27,199	28,371	28,893	28,931	Targeted rates
	4,102	4,238	4,246	4,357	4,469	Grants and subsidies for operating purposes
	142	145	148	151	153	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	353	360	367	374	381	Local authorities fuel tax, fines, infringement fees, and other
	<b>32,173</b>	<b>32,680</b>	<b>34,028</b>	<b>35,162</b>	<b>35,611</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	11,198	11,526	11,831	12,162	12,479	Payment to staff and suppliers
	8,044	7,796	7,617	7,628	7,482	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>19,242</b>	<b>19,321</b>	<b>19,449</b>	<b>19,790</b>	<b>19,960</b>	<b>Total applications of operating funding</b>
	<b>12,931</b>	<b>13,358</b>	<b>14,579</b>	<b>15,372</b>	<b>15,651</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	6,179	7,284	7,826	6,989	8,013	Grants and subsidies for capital expenditure
	628	647	667	688	709	Development and financial contributions
	6,342	2,454	10,414	11,872	4,544	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>13,149</b>	<b>10,385</b>	<b>18,907</b>	<b>19,549</b>	<b>13,266</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	1,076	328	334	784	654	>to meet additional demand
	7,120	4,399	13,340	13,160	6,427	>to improve the level of service
	8,424	9,768	8,892	9,581	10,677	>to replace existing assets
	9,459	9,248	10,920	11,396	11,159	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>26,080</b>	<b>23,744</b>	<b>33,486</b>	<b>34,921</b>	<b>28,917</b>	<b>Total applications of capital funding</b>
	<b>(12,931)</b>	<b>(13,358)</b>	<b>(14,579)</b>	<b>(15,372)</b>	<b>(15,651)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Coastal Management

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	3,157	1,369	1,513	1,737	2,027	2,546	
Targeted rates	-	-	-	-	-	-	
Grants and subsidies for operating purposes	-	-	-	-	-	-	
Fees and charges	-	-	-	-	-	-	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	
<b>Total operating funding</b>	<b>3,157</b>	<b>1,369</b>	<b>1,513</b>	<b>1,737</b>	<b>2,027</b>	<b>2,546</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	1,908	282	287	343	349	360	
Finance costs	510	196	243	325	524	872	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>2,418</b>	<b>479</b>	<b>530</b>	<b>668</b>	<b>874</b>	<b>1,232</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>738</b>	<b>890</b>	<b>983</b>	<b>1,069</b>	<b>1,154</b>	<b>1,314</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	-	-	-	-	-	-	
Increase (decrease) in debt	1,201	67	219	272	1,294	3,916	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>1,201</b>	<b>67</b>	<b>219</b>	<b>272</b>	<b>1,294</b>	<b>3,916</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	1,201	67	219	272	1,294	3,916	
> to replace existing assets	6,246	2,684	2,445	3,318	5,807	5,191	
Increase (decrease) in reserves	(5,507)	(1,794)	(1,462)	(2,249)	(4,653)	(3,878)	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>1,939</b>	<b>957</b>	<b>1,202</b>	<b>1,341</b>	<b>2,447</b>	<b>5,230</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(738)</b>	<b>(890)</b>	<b>(983)</b>	<b>(1,069)</b>	<b>(1,154)</b>	<b>(1,314)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## Prospective funding impact statement - Coastal Management

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	3,163	3,544	3,813	4,092	4,334	General rate, uniform annual general charge, rates penalties
	-	-	-	-	-	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	-	-	-	-	-	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	-	-	-	-	-	Local authorities fuel tax, fines, infringement fees, and other
	<b>3,163</b>	<b>3,544</b>	<b>3,813</b>	<b>4,092</b>	<b>4,334</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	358	361	368	378	388	Payment to staff and suppliers
	1,259	1,475	1,617	1,727	1,850	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>1,617</b>	<b>1,836</b>	<b>1,985</b>	<b>2,106</b>	<b>2,238</b>	<b>Total applications of operating funding</b>
	<b>1,546</b>	<b>1,708</b>	<b>1,827</b>	<b>1,986</b>	<b>2,096</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	-	-	-	-	-	Development and financial contributions
	58	60	61	62	64	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	58	60	61	62	64	Total sources of capital funding
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	58	60	61	62	64	> to improve the level of service
	6,740	5,174	4,125	4,206	4,892	> to replace existing assets
	(5,193)	(3,466)	(2,298)	(2,220)	(2,796)	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>1,605</b>	<b>1,768</b>	<b>1,889</b>	<b>2,049</b>	<b>2,160</b>	<b>Total applications of capital Funding</b>
	<b>(1,546)</b>	<b>(1,708)</b>	<b>(1,827)</b>	<b>(1,986)</b>	<b>(2,096)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Community Facilities

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	965	1,848	1,457	1,985	2,055	2,124	
Targeted rates	3,918	4,883	5,243	5,907	6,275	6,851	
Grants and subsidies for operating purposes	-	-	-	-	-	-	
Fees and charges	1,737	1,825	1,304	757	775	793	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	5	5	5	5	5	
<b>Total operating funding</b>	<b>6,620</b>	<b>8,562</b>	<b>8,009</b>	<b>8,655</b>	<b>9,110</b>	<b>9,773</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	3,679	5,442	5,247	5,379	5,588	5,900	
Finance costs	715	430	538	680	790	964	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>4,394</b>	<b>5,872</b>	<b>5,784</b>	<b>6,059</b>	<b>6,378</b>	<b>6,864</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>2,226</b>	<b>2,690</b>	<b>2,224</b>	<b>2,596</b>	<b>2,732</b>	<b>2,909</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	363	303	433	448	463	479	
Increase (decrease) in debt	822	2,768	6,510	4,350	2,915	3,900	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>1,184</b>	<b>3,071</b>	<b>6,943</b>	<b>4,798</b>	<b>3,378</b>	<b>4,379</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	822	2,768	6,510	4,350	2,915	3,900	
> to replace existing assets	5,483	4,576	3,986	2,484	4,648	3,966	
Increase (decrease) in reserves	(2,894)	(1,583)	(1,329)	560	(1,452)	(578)	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>3,411</b>	<b>5,761</b>	<b>9,167</b>	<b>7,394</b>	<b>6,110</b>	<b>7,288</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(2,226)</b>	<b>(2,690)</b>	<b>(2,224)</b>	<b>(2,596)</b>	<b>(2,732)</b>	<b>(2,909)</b>	
<b>FUNDING BALANCE</b>	<b>2,167</b>	<b>3,182</b>	<b>-</b>	<b>3,462</b>	<b>3,645</b>	<b>3,955</b>	

## Prospective funding impact statement - Community Facilities

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	2,234	2,242	2,246	2,328	2,362	General rate, uniform annual general charge, rates penalties
	7,467	7,841	8,350	8,835	9,300	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	810	827	845	862	879	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	6	6	6	6	6	Local authorities fuel tax, fines, infringement fees, and other
	<b>10,518</b>	<b>10,917</b>	<b>11,447</b>	<b>12,030</b>	<b>12,548</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	6,247	6,543	7,071	7,503	8,055	Payment to staff and suppliers
	1,202	1,324	1,408	1,426	1,357	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>7,449</b>	<b>7,867</b>	<b>8,479</b>	<b>8,929</b>	<b>9,412</b>	<b>Total applications of operating funding</b>
	<b>3,068</b>	<b>3,050</b>	<b>2,968</b>	<b>3,102</b>	<b>3,135</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	494	510	526	542	558	Development and financial contributions
	2,908	-	-	-	3,041	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>3,402</b>	<b>510</b>	<b>526</b>	<b>542</b>	<b>3,599</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	2,908	-	-	-	3,041	> to improve the level of service
	3,593	4,165	4,684	1,958	1,618	> to replace existing assets
	(30)	(606)	(1,191)	1,685	2,075	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>6,470</b>	<b>3,559</b>	<b>3,493</b>	<b>3,643</b>	<b>6,734</b>	<b>Total applications of capital Funding</b>
	<b>(3,068)</b>	<b>(3,050)</b>	<b>(2,968)</b>	<b>(3,102)</b>	<b>(3,135)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	<b>4,381</b>	<b>4,818</b>	<b>5,512</b>	<b>5,827</b>	<b>6,277</b>	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Community Support

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	3,165	1,974	1,959	2,002	2,046	2,151	
Targeted rates	-	-	-	-	-	-	
Grants and subsidies for operating purposes	100	-	-	-	-	-	
Fees and charges	-	-	-	-	-	-	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	
<b>Total operating funding</b>	<b>3,265</b>	<b>1,974</b>	<b>1,959</b>	<b>2,002</b>	<b>2,046</b>	<b>2,151</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	3,252	1,974	1,959	2,002	2,046	2,151	
Finance costs	14	-	-	-	-	-	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>3,265</b>	<b>1,974</b>	<b>1,959</b>	<b>2,002</b>	<b>2,046</b>	<b>2,151</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	-	-	-	-	-	-	
Increase (decrease) in debt	-	-	-	-	-	-	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	-	-	-	-	-	-	
> to replace existing assets	-	-	-	-	-	-	
Increase (decrease) in reserves	-	-	-	-	-	-	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Community Support

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	2,110	2,147	2,202	2,244	2,290	General rate, uniform annual general charge, rates penalties
	-	-	-	-	-	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	-	-	-	-	-	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	-	-	-	-	-	Local authorities fuel tax, fines, infringement fees, and other
	<b>2,110</b>	<b>2,147</b>	<b>2,202</b>	<b>2,244</b>	<b>2,290</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	2,110	2,147	2,202	2,244	2,290	Payment to staff and suppliers
	-	-	-	-	-	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>2,110</b>	<b>2,147</b>	<b>2,202</b>	<b>2,244</b>	<b>2,290</b>	<b>Total applications of operating funding</b>
	-	-	-	-	-	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	-	-	-	-	-	Development and financial contributions
	-	-	-	-	-	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	-	-	-	-	-	> to improve the level of service
	-	-	-	-	-	> to replace existing assets
	-	-	-	-	-	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total applications of capital Funding</b>
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Districtwide Planning

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	6,006	6,710	6,682	6,753	6,901	7,097	
Targeted rates	-	-	-	-	-	-	
Grants and subsidies for operating purposes	450	-	-	-	-	-	
Fees and charges	-	-	-	-	-	-	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	
<b>Total operating funding</b>	<b>6,456</b>	<b>6,710</b>	<b>6,682</b>	<b>6,753</b>	<b>6,901</b>	<b>7,097</b>	
<b>Applications of operating funding</b>	-	-	-	-	-	-	
Payment to staff and suppliers	6,456	6,710	6,682	6,753	6,901	7,097	
Finance costs	-	-	-	-	-	-	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>6,456</b>	<b>6,710</b>	<b>6,682</b>	<b>6,753</b>	<b>6,901</b>	<b>7,097</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	-	-	-	-	-	-	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	5,936	-	
Development and financial contributions	-	-	-	-	-	-	
Increase (decrease) in debt	1,000	-	1,048	696	(120)	-	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>1,000</b>	<b>-</b>	<b>1,048</b>	<b>696</b>	<b>5,816</b>	<b>-</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	1,000	-	1,048	696	5,816	-	
> to replace existing assets	-	-	-	-	-	-	
Increase (decrease) in reserves	-	-	-	-	-	-	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>1,000</b>	<b>-</b>	<b>1,048</b>	<b>696</b>	<b>5,816</b>	<b>-</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	-	-	-	-	-	-	
<b>FUNDING BALANCE</b>	-	-	-	-	-	-	

## Prospective funding impact statement - Districtwide Planning

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	7,198	7,351	7,556	7,719	7,912	General rate, uniform annual general charge, rates penalties
	-	-	-	-	-	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	-	-	-	-	-	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	-	-	-	-	-	Local authorities fuel tax, fines, infringement fees, and other
	<b>7,198</b>	<b>7,351</b>	<b>7,556</b>	<b>7,719</b>	<b>7,912</b>	<b>Total operating funding</b>
	-	-	-	-	-	<b>Applications of operating funding</b>
	7,198	7,351	7,556	7,719	7,912	Payment to staff and suppliers
	-	-	-	-	-	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>7,198</b>	<b>7,351</b>	<b>7,556</b>	<b>7,719</b>	<b>7,912</b>	<b>Total applications of operating funding</b>
	-	-	-	-	-	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	-	-	-	-	-	Development and financial contributions
	5,837	-	-	-	-	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>5,837</b>	-	-	-	-	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	5,837	-	-	-	-	> to improve the level of service
	-	-	-	-	-	> to replace existing assets
	-	-	-	-	-	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>5,837</b>	-	-	-	-	<b>Total applications of capital Funding</b>
	-	-	-	-	-	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>



## Prospective funding impact statement - Economic Development

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	2,526	2,801	2,856	2,935	3,002	3,077	
Targeted rates	-	-	-	-	-	-	
Grants and subsidies for operating purposes	475	-	-	-	-	-	
Fees and charges	11	-	-	-	-	-	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	
<b>Total operating funding</b>	<b>3,012</b>	<b>2,801</b>	<b>2,856</b>	<b>2,935</b>	<b>3,002</b>	<b>3,077</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	3,072	2,755	2,812	2,889	2,954	3,026	
Finance costs	(60)	47	43	46	49	51	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>3,012</b>	<b>2,801</b>	<b>2,856</b>	<b>2,935</b>	<b>3,002</b>	<b>3,077</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	-	-	-	-	-	-	
Increase (decrease) in debt	-	154	-	-	-	-	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>-</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	-	154	-	-	-	-	
> to replace existing assets	-	-	-	-	-	-	
Increase (decrease) in reserves	-	-	-	-	-	-	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>-</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Economic Development

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	3,140	3,203	3,273	3,351	3,426	General rate, uniform annual general charge, rates penalties
	-	-	-	-	-	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	-	-	-	-	-	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	-	-	-	-	-	Local authorities fuel tax, fines, infringement fees, and other
	<b>3,140</b>	<b>3,203</b>	<b>3,273</b>	<b>3,351</b>	<b>3,426</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	3,086	3,148	3,218	3,297	3,372	Payment to staff and suppliers
	54	54	54	54	54	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>3,140</b>	<b>3,203</b>	<b>3,273</b>	<b>3,351</b>	<b>3,426</b>	<b>Total applications of operating funding</b>
	-	-	-	-	-	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	-	-	-	-	-	Development and financial contributions
	-	-	-	-	-	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	-	-	-	-	-	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	-	-	-	-	-	> to improve the level of service
	-	-	-	-	-	> to replace existing assets
	-	-	-	-	-	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	-	-	-	-	-	<b>Total applications of capital Funding</b>
	-	-	-	-	-	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Governance

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	4,216	6,746	6,720	6,870	7,005	7,188	
Targeted rates	386	415	411	463	484	441	
Grants and subsidies for operating purposes	-	-	-	-	-	-	
Fees and charges	-	-	-	-	-	-	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	-	45	-	-	48	
<b>Total operating funding</b>	<b>4,602</b>	<b>7,161</b>	<b>7,175</b>	<b>7,333</b>	<b>7,490</b>	<b>7,678</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	4,630	7,197	7,430	7,371	7,583	7,948	
Finance costs	7	1	-	1	1	1	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>4,637</b>	<b>7,198</b>	<b>7,430</b>	<b>7,372</b>	<b>7,584</b>	<b>7,949</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>(35)</b>	<b>(37)</b>	<b>(255)</b>	<b>(39)</b>	<b>(94)</b>	<b>(271)</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	-	-	-	-	-	-	
Increase (decrease) in debt	-	-	-	-	-	-	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	-	-	-	-	-	-	
> to replace existing assets	-	-	32	-	-	66	
Increase (decrease) in reserves	(35)	(37)	(286)	(39)	(94)	(336)	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>(35)</b>	<b>(37)</b>	<b>(255)</b>	<b>(39)</b>	<b>(94)</b>	<b>(271)</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>35</b>	<b>37</b>	<b>255</b>	<b>39</b>	<b>94</b>	<b>271</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Governance

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	7,300	7,484	7,736	7,892	8,104	General rate, uniform annual general charge, rates penalties
	452	463	475	486	498	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	-	-	-	-	-	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	-	-	51	-	-	Local authorities fuel tax, fines, infringement fees, and other
	<b>7,752</b>	<b>7,947</b>	<b>8,262</b>	<b>8,378</b>	<b>8,602</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	7,793	8,047	8,548	8,424	8,711	Payment to staff and suppliers
	1	1	1	1	1	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>7,793</b>	<b>8,047</b>	<b>8,548</b>	<b>8,424</b>	<b>8,712</b>	<b>Total applications of operating funding</b>
	<b>(41)</b>	<b>(100)</b>	<b>(286)</b>	<b>(46)</b>	<b>(110)</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	-	-	-	-	-	Development and financial contributions
	-	-	-	-	-	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	-	-	-	-	-	> to improve the level of service
	-	-	69	-	-	> to replace existing assets
	(41)	(100)	(356)	(46)	(110)	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>(41)</b>	<b>(100)</b>	<b>(286)</b>	<b>(46)</b>	<b>(110)</b>	<b>Total applications of capital Funding</b>
	<b>41</b>	<b>100</b>	<b>286</b>	<b>46</b>	<b>110</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Organisational Health

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	487	(4,722)	(2,742)	(2,829)	571	2,805	
Targeted rates	-	-	-	-	-	-	
Grants and subsidies for operating purposes	-	-	-	-	-	-	
Fees and charges	308	329	336	344	352	359	
Interest and dividends from investments	3,915	3,723	3,466	3,657	3,889	4,072	
Local authorities fuel tax, fines, infringement fees, and other	97	115	117	120	123	126	
<b>Total operating funding</b>	<b>4,806</b>	<b>(555)</b>	<b>1,178</b>	<b>1,292</b>	<b>4,935</b>	<b>7,362</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	472	(1,249)	19,902	(768)	(521)	(619)	
Finance costs	3,415	(899)	149	124	22	(227)	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>3,887</b>	<b>(2,148)</b>	<b>20,050</b>	<b>(644)</b>	<b>(499)</b>	<b>(846)</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>920</b>	<b>1,593</b>	<b>(18,873)</b>	<b>1,936</b>	<b>5,434</b>	<b>8,208</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	-	-	-	-	-	-	
Increase (decrease) in debt	3,699	2,697	1,399	1,085	(1,380)	(2,768)	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>3,699</b>	<b>2,697</b>	<b>1,399</b>	<b>1,085</b>	<b>(1,380)</b>	<b>(2,768)</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	3,699	2,697	2,329	1,434	2,227	3,408	
> to replace existing assets	1,013	746	478	682	946	1,189	
Increase (decrease) in reserves	(93)	847	(20,280)	904	881	844	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>4,619</b>	<b>4,290</b>	<b>(17,473)</b>	<b>3,021</b>	<b>4,054</b>	<b>5,440</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(920)</b>	<b>(1,593)</b>	<b>18,873</b>	<b>(1,936)</b>	<b>(5,434)</b>	<b>(8,208)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Organisational Health

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	6,100	13,799	20,344	27,990	37,784	General rate, uniform annual general charge, rates penalties
	-	-	-	-	-	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	367	374	382	389	397	Fees and charges
	4,346	4,346	4,346	4,346	4,346	Interest and dividends from investments
	128	131	133	136	138	Local authorities fuel tax, fines, infringement fees, and other
	<b>10,942</b>	<b>18,650</b>	<b>25,205</b>	<b>32,861</b>	<b>42,665</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	129	128	265	421	238	Payment to staff and suppliers
	(655)	(1,371)	(2,498)	(4,043)	(6,123)	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>(527)</b>	<b>(1,243)</b>	<b>(2,233)</b>	<b>(3,623)</b>	<b>(5,884)</b>	<b>Total applications of operating funding</b>
	<b>11,468</b>	<b>19,894</b>	<b>27,438</b>	<b>36,484</b>	<b>48,549</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	-	-	-	-	-	Development and financial contributions
	(6,653)	(14,554)	(22,254)	(32,626)	(44,552)	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>(6,653)</b>	<b>(14,554)</b>	<b>(22,254)</b>	<b>(32,626)</b>	<b>(44,552)</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	3,484	3,876	3,777	2,572	2,398	> to improve the level of service
	1,115	1,120	1,030	1,331	1,096	> to replace existing assets
	215	343	376	(45)	504	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>4,815</b>	<b>5,339</b>	<b>5,183</b>	<b>3,858</b>	<b>3,997</b>	<b>Total applications of capital Funding</b>
	<b>(11,468)</b>	<b>(19,894)</b>	<b>(27,438)</b>	<b>(36,484)</b>	<b>(48,549)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Parks and Open Spaces

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	353	429	390	420	439	463	
Targeted rates	7,419	9,940	10,331	10,858	11,481	12,388	
Grants and subsidies for operating purposes	-	-	-	-	-	-	
Fees and charges	533	474	502	518	534	550	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	
<b>Total operating funding</b>	<b>8,305</b>	<b>10,843</b>	<b>11,223</b>	<b>11,795</b>	<b>12,454</b>	<b>13,401</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	5,842	7,617	7,861	8,175	8,439	8,765	
Finance costs	445	817	856	1,023	1,377	1,883	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>6,288</b>	<b>8,434</b>	<b>8,716</b>	<b>9,198</b>	<b>9,816</b>	<b>10,649</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>2,017</b>	<b>2,409</b>	<b>2,506</b>	<b>2,597</b>	<b>2,638</b>	<b>2,752</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	1,807	2,200	3,143	3,251	3,363	3,475	
Increase (decrease) in debt	6,029	1,911	1,295	2,000	3,014	6,469	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>7,836</b>	<b>4,111</b>	<b>4,439</b>	<b>5,251</b>	<b>6,377</b>	<b>9,944</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	2,796	18	35	36	37	39	
> to improve the level of service	3,233	1,894	1,261	1,963	2,977	6,430	
> to replace existing assets	2,151	938	1,494	1,067	1,510	1,666	
Increase (decrease) in reserves	1,673	3,671	4,156	4,781	4,491	4,561	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>9,853</b>	<b>6,520</b>	<b>6,945</b>	<b>7,848</b>	<b>9,015</b>	<b>12,696</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(2,017)</b>	<b>(2,409)</b>	<b>(2,506)</b>	<b>(2,597)</b>	<b>(2,638)</b>	<b>(2,752)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## Prospective funding impact statement - Parks and Open Spaces

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	520	583	605	630	646	General rate, uniform annual general charge, rates penalties
	13,416	14,430	15,361	16,253	17,179	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	567	583	601	618	636	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	-	-	-	-	-	Local authorities fuel tax, fines, infringement fees, and other
	<b>14,502</b>	<b>15,596</b>	<b>16,566</b>	<b>17,501</b>	<b>18,462</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	9,030	9,337	9,719	10,121	10,539	Payment to staff and suppliers
	2,679	3,445	3,848	4,326	4,905	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>11,709</b>	<b>12,782</b>	<b>13,566</b>	<b>14,447</b>	<b>15,444</b>	<b>Total applications of operating funding</b>
	<b>2,793</b>	<b>2,813</b>	<b>3,000</b>	<b>3,054</b>	<b>3,017</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	3,588	3,700	3,816	3,931	4,051	Development and financial contributions
	9,419	9,726	726	10,962	6,499	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>13,007</b>	<b>13,426</b>	<b>4,542</b>	<b>14,894</b>	<b>10,550</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	40	41	42	44	45	> to meet additional demand
	9,380	9,685	684	10,919	6,455	> to improve the level of service
	1,678	2,044	2,102	5,275	1,802	> to replace existing assets
	4,703	4,469	4,714	1,710	5,266	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>15,800</b>	<b>16,239</b>	<b>7,542</b>	<b>17,948</b>	<b>13,568</b>	<b>Total applications of capital Funding</b>
	<b>(2,793)</b>	<b>(2,813)</b>	<b>(3,000)</b>	<b>(3,054)</b>	<b>(3,017)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Recreation and Leisure

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	1,301	1,610	1,682	1,698	1,751	1,742	
Targeted rates	10,875	11,937	12,601	13,447	14,086	15,376	
Grants and subsidies for operating purposes	379	63	55	56	57	53	
Fees and charges	1,892	1,830	1,871	1,914	1,959	2,017	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	5	21	21	-	-	-	
<b>Total operating funding</b>	<b>14,451</b>	<b>15,460</b>	<b>16,230</b>	<b>17,115</b>	<b>17,853</b>	<b>19,187</b>	
<b>Applications of operating funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Payment to staff and suppliers	11,625	12,923	13,489	14,029	14,568	15,120	
Finance costs	875	650	729	897	1,101	1,417	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>12,500</b>	<b>13,572</b>	<b>14,218</b>	<b>14,926</b>	<b>15,669</b>	<b>16,537</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>1,951</b>	<b>1,888</b>	<b>2,012</b>	<b>2,189</b>	<b>2,184</b>	<b>2,650</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	-	-	-	-	-	-	
Increase (decrease) in debt	1,168	1,055	171	38	2,748	7,200	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>1,168</b>	<b>1,055</b>	<b>171</b>	<b>38</b>	<b>2,748</b>	<b>7,200</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	1,168	1,055	171	38	2,748	7,200	
> to replace existing assets	3,382	910	500	610	800	913	
Increase (decrease) in reserves	(1,432)	978	1,512	1,579	1,383	1,737	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>3,119</b>	<b>2,943</b>	<b>2,183</b>	<b>2,227</b>	<b>4,931</b>	<b>9,850</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(1,951)</b>	<b>(1,888)</b>	<b>(2,012)</b>	<b>(2,189)</b>	<b>(2,184)</b>	<b>(2,650)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Recreation and Leisure

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	1,827	1,861	1,963	2,011	2,124	General rate, uniform annual general charge, rates penalties
	16,745	17,473	17,982	18,664	19,549	Targeted rates
	54	55	56	57	58	Grants and subsidies for operating purposes
	2,060	2,101	2,143	2,184	2,226	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	-	-	-	-	-	Local authorities fuel tax, fines, infringement fees, and other
	<b>20,685</b>	<b>21,490</b>	<b>22,144</b>	<b>22,916</b>	<b>23,957</b>	<b>Total operating funding</b>
	-	-	-	-	-	<b>Applications of operating funding</b>
	15,824	16,472	17,310	18,300	19,334	Payment to staff and suppliers
	1,695	1,659	1,572	1,469	1,440	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>17,519</b>	<b>18,131</b>	<b>18,881</b>	<b>19,769</b>	<b>20,774</b>	<b>Total applications of operating funding</b>
	<b>3,166</b>	<b>3,359</b>	<b>3,263</b>	<b>3,147</b>	<b>3,183</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	-	-	-	-	-	Development and financial contributions
	2,195	818	101	78	84	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>2,195</b>	<b>818</b>	<b>101</b>	<b>78</b>	<b>84</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	2,195	818	101	78	84	> to improve the level of service
	979	1,121	1,192	1,053	935	> to replace existing assets
	2,187	2,238	2,071	2,094	2,248	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>5,361</b>	<b>4,177</b>	<b>3,364</b>	<b>3,224</b>	<b>3,267</b>	<b>Total applications of capital Funding</b>
	<b>(3,166)</b>	<b>(3,359)</b>	<b>(3,263)</b>	<b>(3,147)</b>	<b>(3,183)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Regulatory Services

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	5,777	6,050	6,217	6,130	6,374	6,512	
Targeted rates	-	-	-	-	-	-	
Grants and subsidies for operating purposes	-	72	74	75	77	79	
Fees and charges	6,232	5,900	6,049	6,200	6,320	6,472	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	98	101	103	106	108	111	
<b>Total operating funding</b>	<b>12,107</b>	<b>12,123</b>	<b>12,443</b>	<b>12,511</b>	<b>12,879</b>	<b>13,173</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	12,005	12,053	12,387	12,466	12,842	13,138	
Finance costs	10	8	5	3	2	-	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>12,015</b>	<b>12,061</b>	<b>12,392</b>	<b>12,469</b>	<b>12,843</b>	<b>13,138</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>92</b>	<b>62</b>	<b>50</b>	<b>42</b>	<b>36</b>	<b>35</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	-	-	-	-	-	-	
Increase (decrease) in debt	41	-	-	-	-	-	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	41	-	-	-	-	-	
> to replace existing assets	-	-	-	-	-	-	
Increase (decrease) in reserves	92	62	50	42	36	35	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>134</b>	<b>62</b>	<b>50</b>	<b>42</b>	<b>36</b>	<b>35</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(92)</b>	<b>(62)</b>	<b>(50)</b>	<b>(42)</b>	<b>(36)</b>	<b>(35)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Regulatory Services

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	6,676	6,688	6,960	7,138	7,457	General rate, uniform annual general charge, rates penalties
	-	-	-	-	-	Targeted rates
	80	82	84	85	87	Grants and subsidies for operating purposes
	6,621	6,768	6,917	7,063	7,202	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	113	150	153	155	158	Local authorities fuel tax, fines, infringement fees, and other
	<b>13,490</b>	<b>13,687</b>	<b>14,113</b>	<b>14,442</b>	<b>14,904</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	13,457	13,658	14,091	14,426	14,894	Payment to staff and suppliers
	(2)	(4)	(5)	(6)	(7)	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>13,455</b>	<b>13,654</b>	<b>14,085</b>	<b>14,420</b>	<b>14,887</b>	<b>Total applications of operating funding</b>
	<b>35</b>	<b>33</b>	<b>28</b>	<b>22</b>	<b>17</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	-	-	-	-	-	Development and financial contributions
	-	-	-	-	-	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	-	-	-	-	-	> to improve the level of service
	-	-	-	-	-	> to replace existing assets
	35	33	28	22	17	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>35</b>	<b>33</b>	<b>28</b>	<b>22</b>	<b>17</b>	<b>Total applications of capital Funding</b>
	<b>(35)</b>	<b>(33)</b>	<b>(28)</b>	<b>(22)</b>	<b>(17)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Stormwater Management

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	1,603	2,578	2,214	2,310	2,613	2,980	
Targeted rates	2,266	3,283	4,284	4,645	4,955	5,267	
Grants and subsidies for operating purposes	1,965	-	-	-	-	-	
Fees and charges	-	-	-	-	-	-	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	
<b>Total operating funding</b>	<b>5,835</b>	<b>5,862</b>	<b>6,498</b>	<b>6,954</b>	<b>7,568</b>	<b>8,247</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	3,079	3,010	2,953	3,304	3,436	3,518	
Finance costs	1,964	1,489	1,298	1,370	1,649	1,991	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>5,043</b>	<b>4,499</b>	<b>4,251</b>	<b>4,674</b>	<b>5,085</b>	<b>5,509</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>792</b>	<b>1,363</b>	<b>2,246</b>	<b>2,280</b>	<b>2,482</b>	<b>2,738</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	3,742	3,742	-	
Development and financial contributions	226	216	309	320	331	342	
Increase (decrease) in debt	5,918	2,108	1,570	6,127	10,645	8,580	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>6,145</b>	<b>2,324</b>	<b>1,879</b>	<b>10,188</b>	<b>14,717</b>	<b>8,921</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	562	157	73	211	565	748	
> to improve the level of service	5,357	1,951	1,497	9,658	13,822	7,832	
> to replace existing assets	1,067	603	1,084	1,827	1,167	2,137	
Increase (decrease) in reserves	(48)	977	1,471	773	1,646	942	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>6,937</b>	<b>3,688</b>	<b>4,125</b>	<b>12,469</b>	<b>17,199</b>	<b>11,659</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(792)</b>	<b>(1,363)</b>	<b>(2,246)</b>	<b>(2,280)</b>	<b>(2,482)</b>	<b>(2,738)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Stormwater Management

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	3,344	3,507	3,643	3,824	4,040	General rate, uniform annual general charge, rates penalties
	5,478	5,793	6,131	6,555	6,935	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	-	-	-	-	-	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	-	-	-	-	-	Local authorities fuel tax, fines, infringement fees, and other
	<b>8,821</b>	<b>9,300</b>	<b>9,774</b>	<b>10,379</b>	<b>10,974</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	3,528	3,693	3,886	4,111	4,360	Payment to staff and suppliers
	2,332	2,473	2,586	2,744	2,938	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>5,860</b>	<b>6,166</b>	<b>6,472</b>	<b>6,855</b>	<b>7,298</b>	<b>Total applications of operating funding</b>
	<b>2,961</b>	<b>3,134</b>	<b>3,301</b>	<b>3,524</b>	<b>3,676</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	353	364	375	386	398	Development and financial contributions
	6,478	6,702	5,177	8,734	7,482	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>6,831</b>	<b>7,066</b>	<b>5,552</b>	<b>9,121</b>	<b>7,880</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	552	558	422	697	585	> to meet additional demand
	5,926	6,144	4,755	8,037	6,897	> to improve the level of service
	2,376	1,980	3,011	2,169	2,526	> to replace existing assets
	937	1,517	666	1,741	1,548	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>9,791</b>	<b>10,200</b>	<b>8,854</b>	<b>12,644</b>	<b>11,556</b>	<b>Total applications of capital Funding</b>
	<b>(2,961)</b>	<b>(3,134)</b>	<b>(3,301)</b>	<b>(3,524)</b>	<b>(3,676)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Sustainability &amp; Resilience

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	1,398	2,572	2,595	2,702	2,800	2,879	
Targeted rates	-	-	-	-	-	-	
Grants and subsidies for operating purposes	-	-	-	-	-	-	
Fees and charges	1,024	1,053	978	1,001	1,025	1,048	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	
<b>Total operating funding</b>	<b>2,422</b>	<b>3,624</b>	<b>3,573</b>	<b>3,703</b>	<b>3,824</b>	<b>3,927</b>	
<b>Applications of operating funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Payment to staff and suppliers	2,167	3,326	3,228	3,291	3,392	3,483	
Finance costs	88	86	93	105	104	97	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>2,256</b>	<b>3,413</b>	<b>3,320</b>	<b>3,396</b>	<b>3,496</b>	<b>3,580</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>167</b>	<b>212</b>	<b>253</b>	<b>307</b>	<b>328</b>	<b>347</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	-	-	-	-	-	-	
Increase (decrease) in debt	-	124	16	22	33	33	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>-</b>	<b>124</b>	<b>16</b>	<b>22</b>	<b>33</b>	<b>33</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	-	-	-	-	-	-	
> to replace existing assets	114	313	1,756	333	89	92	
Increase (decrease) in reserves	53	(101)	(1,503)	(26)	240	255	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>167</b>	<b>336</b>	<b>269</b>	<b>329</b>	<b>361</b>	<b>381</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(167)</b>	<b>(212)</b>	<b>(253)</b>	<b>(307)</b>	<b>(328)</b>	<b>(347)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## Prospective funding impact statement - Sustainability &amp; Resilience

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	2,973	3,070	3,164	3,241	3,386	General rate, uniform annual general charge, rates penalties
	-	-	-	-	-	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	1,071	1,094	1,117	1,139	1,162	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	-	-	-	-	-	Local authorities fuel tax, fines, infringement fees, and other
	<b>4,045</b>	<b>4,164</b>	<b>4,281</b>	<b>4,381</b>	<b>4,549</b>	<b>Total operating funding</b>
	-	-	-	-	-	<b>Applications of operating funding</b>
	3,591	3,707	3,828	3,978	4,135	Payment to staff and suppliers
	92	78	61	54	60	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>3,683</b>	<b>3,785</b>	<b>3,888</b>	<b>4,032</b>	<b>4,195</b>	<b>Total applications of operating funding</b>
	<b>362</b>	<b>379</b>	<b>393</b>	<b>349</b>	<b>354</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	-	-	-	-	-	Development and financial contributions
	34	35	35	36	37	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>34</b>	<b>35</b>	<b>35</b>	<b>36</b>	<b>37</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	-	-	-	-	-	> to improve the level of service
	229	40	64	425	495	> to replace existing assets
	133	339	329	(76)	(141)	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>396</b>	<b>414</b>	<b>428</b>	<b>385</b>	<b>390</b>	<b>Total applications of capital Funding</b>
	<b>(362)</b>	<b>(379)</b>	<b>(393)</b>	<b>(349)</b>	<b>(354)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Tangata Whenua

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	1,667	1,754	1,759	1,785	1,828	1,872	
Targeted rates	-	-	-	-	-	-	
Grants and subsidies for operating purposes	-	-	-	-	-	-	
Fees and charges	-	-	-	-	-	-	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	
<b>Total operating funding</b>	<b>1,667</b>	<b>1,754</b>	<b>1,759</b>	<b>1,785</b>	<b>1,828</b>	<b>1,872</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	1,667	1,754	1,759	1,785	1,828	1,872	
Finance costs	-	-	-	-	-	-	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>1,667</b>	<b>1,754</b>	<b>1,759</b>	<b>1,785</b>	<b>1,828</b>	<b>1,872</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	-	-	-	-	-	-	
Development and financial contributions	-	-	-	-	-	-	
Increase (decrease) in debt	-	-	-	-	-	-	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	-	-	-	-	-	-	
> to improve the level of service	-	-	-	-	-	-	
> to replace existing assets	-	-	-	-	-	-	
Increase (decrease) in reserves	-	-	-	-	-	-	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Tangata Whenua

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	1,908	1,950	1,993	2,038	2,084	General rate, uniform annual general charge, rates penalties
	-	-	-	-	-	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	-	-	-	-	-	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	-	-	-	-	-	Local authorities fuel tax, fines, infringement fees, and other
	<b>1,908</b>	<b>1,950</b>	<b>1,993</b>	<b>2,038</b>	<b>2,084</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	1,908	1,950	1,993	2,038	2,084	Payment to staff and suppliers
	-	-	-	-	-	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>1,908</b>	<b>1,950</b>	<b>1,993</b>	<b>2,038</b>	<b>2,084</b>	<b>Total applications of operating funding</b>
	-	-	-	-	-	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	-	-	-	-	-	Development and financial contributions
	-	-	-	-	-	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	-	-	-	-	-	> to meet additional demand
	-	-	-	-	-	> to improve the level of service
	-	-	-	-	-	> to replace existing assets
	-	-	-	-	-	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total applications of capital Funding</b>
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Wastewater Management

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	-	-	-	-	-	-	
Targeted rates	9,212	13,129	15,124	16,250	17,299	18,002	
Grants and subsidies for operating purposes	1,220	-	-	-	-	-	
Fees and charges	1	44	46	47	48	49	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	-	5	5	5	6	6	
<b>Total operating funding</b>	<b>10,433</b>	<b>13,179</b>	<b>15,175</b>	<b>16,302</b>	<b>17,353</b>	<b>18,056</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	6,253	6,086	6,161	6,605	7,090	7,385	
Finance costs	162	2,507	2,411	2,618	2,804	2,918	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>6,415</b>	<b>8,594</b>	<b>8,572</b>	<b>9,222</b>	<b>9,895</b>	<b>10,303</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>4,018</b>	<b>4,585</b>	<b>6,603</b>	<b>7,079</b>	<b>7,458</b>	<b>7,753</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	984	5,920	4,768	778	203	-	
Development and financial contributions	141	154	220	227	235	243	
Increase (decrease) in debt	4,274	7,642	5,344	5,103	2,518	5,655	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>5,399</b>	<b>13,716</b>	<b>10,332</b>	<b>6,108</b>	<b>2,957</b>	<b>5,898</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	2,183	4,113	3,734	2,679	630	1,944	
> to improve the level of service	-	-	-	-	-	-	
> to replace existing assets	3,285	1,836	3,006	5,414	4,356	4,025	
Increase (decrease) in reserves	875	2,903	3,817	1,893	3,337	3,971	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>9,417</b>	<b>18,301</b>	<b>16,935</b>	<b>13,187</b>	<b>10,415</b>	<b>13,651</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(4,018)</b>	<b>(4,585)</b>	<b>(6,603)</b>	<b>(7,079)</b>	<b>(7,458)</b>	<b>(7,753)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Wastewater Management

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	-	-	-	-	-	General rate, uniform annual general charge, rates penalties
	19,003	19,447	20,214	21,084	21,668	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	50	51	52	53	54	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	6	6	6	6	6	Local authorities fuel tax, fines, infringement fees, and other
	<b>19,059</b>	<b>19,504</b>	<b>20,272</b>	<b>21,143</b>	<b>21,729</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	7,793	8,081	8,754	9,414	9,919	Payment to staff and suppliers
	3,083	2,961	2,822	2,663	2,475	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>10,876</b>	<b>11,042</b>	<b>11,576</b>	<b>12,077</b>	<b>12,394</b>	<b>Total applications of operating funding</b>
	<b>8,183</b>	<b>8,462</b>	<b>8,696</b>	<b>9,066</b>	<b>9,334</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	251	259	267	275	283	Development and financial contributions
	3,241	4,089	3,290	3,337	2,000	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>3,491</b>	<b>4,348</b>	<b>3,557</b>	<b>3,612</b>	<b>2,284</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	915	661	430	920	-	> to meet additional demand
	-	-	-	-	-	> to improve the level of service
	3,881	2,962	3,743	3,571	4,606	> to replace existing assets
	4,554	5,758	5,220	5,770	5,012	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>11,675</b>	<b>12,809</b>	<b>12,253</b>	<b>12,678</b>	<b>11,618</b>	<b>Total applications of capital Funding</b>
	<b>(8,183)</b>	<b>(8,462)</b>	<b>(8,696)</b>	<b>(9,066)</b>	<b>(9,334)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

## Prospective funding impact statement - Water Management

	Year 0 23/24 \$000	Year 1 24/25 \$000	Year 2 25/26 \$000	Year 3 26/27 \$000	Year 4 27/28 \$000	Year 5 28/29 \$000	
<b>Sources of operating funding</b>							
General rate, uniform annual general charge, rates penalties	(553)	(569)	(581)	(595)	(608)	(622)	
Targeted rates	10,603	10,352	13,485	14,168	15,272	16,765	
Grants and subsidies for operating purposes	-	-	-	-	-	-	
Fees and charges	30	-	-	-	-	-	
Interest and dividends from investments	-	-	-	-	-	-	
Local authorities fuel tax, fines, infringement fees, and other	52	54	116	118	121	124	
<b>Total operating funding</b>	<b>10,132</b>	<b>9,837</b>	<b>13,020</b>	<b>13,692</b>	<b>14,785</b>	<b>16,267</b>	
<b>Applications of operating funding</b>							
Payment to staff and suppliers	5,332	3,840	4,655	4,613	4,891	5,092	
Finance costs	1,441	2,596	2,642	2,871	3,348	3,919	
Internal charges and overheads applied	-	-	-	-	-	-	
Other operating funding applications	-	-	-	-	-	-	
<b>Total applications of operating funding</b>	<b>6,774</b>	<b>6,436</b>	<b>7,297</b>	<b>7,484</b>	<b>8,240</b>	<b>9,011</b>	
<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>	<b>3,359</b>	<b>3,401</b>	<b>5,723</b>	<b>6,208</b>	<b>6,545</b>	<b>7,256</b>	
<b>Sources of capital funding</b>							
Grants and subsidies for capital expenditure	5,145	3,009	1,682	-	-	-	
Development and financial contributions	893	984	1,405	1,454	1,503	1,554	
Increase (decrease) in debt	16,610	16,361	8,894	8,677	17,788	7,792	
Gross proceeds from sale of assets	-	-	-	-	-	-	
Lump sum contributions	-	-	-	-	-	-	
Other dedicated capital funding	-	-	-	-	-	-	
<b>Total sources of capital funding</b>	<b>22,648</b>	<b>20,353</b>	<b>11,982</b>	<b>10,131</b>	<b>19,292</b>	<b>9,346</b>	
<b>Applications of capital funding</b>							
Capital expenditure							
> to meet additional demand	2,340	6,878	3,765	4,046	3,188	281	
> to improve the level of service	19,415	12,491	6,812	4,631	14,600	7,511	
> to replace existing assets	1,945	1,306	1,905	1,209	1,740	7,603	
Increase (decrease) in reserves	2,307	3,078	5,222	6,452	6,308	1,207	
Increase (decrease) in investments	-	-	-	-	-	-	
<b>Total applications of capital Funding</b>	<b>26,007</b>	<b>23,754</b>	<b>17,705</b>	<b>16,339</b>	<b>25,837</b>	<b>16,602</b>	
<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>	<b>(3,359)</b>	<b>(3,401)</b>	<b>(5,723)</b>	<b>(6,208)</b>	<b>(6,545)</b>	<b>(7,256)</b>	
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Prospective funding impact statement - Water Management

	Year 6 29/30 \$000	Year 7 30/31 \$000	Year 8 31/32 \$000	Year 9 32/33 \$000	Year 10 33/34 \$000	
						<b>Sources of operating funding</b>
	(635)	(647)	(660)	(673)	(686)	General rate, uniform annual general charge, rates penalties
	17,808	18,370	19,529	21,049	22,121	Targeted rates
	-	-	-	-	-	Grants and subsidies for operating purposes
	-	-	-	-	-	Fees and charges
	-	-	-	-	-	Interest and dividends from investments
	126	129	131	134	136	Local authorities fuel tax, fines, infringement fees, and other
	<b>17,300</b>	<b>17,851</b>	<b>19,000</b>	<b>20,510</b>	<b>21,572</b>	<b>Total operating funding</b>
						<b>Applications of operating funding</b>
	5,308	5,595	6,050	6,464	7,106	Payment to staff and suppliers
	4,277	4,264	4,564	4,838	4,930	Finance costs
	-	-	-	-	-	Internal charges and overheads applied
	-	-	-	-	-	Other operating funding applications
	<b>9,585</b>	<b>9,859</b>	<b>10,614</b>	<b>11,302</b>	<b>12,036</b>	<b>Total applications of operating funding</b>
	<b>7,715</b>	<b>7,992</b>	<b>8,386</b>	<b>9,208</b>	<b>9,536</b>	<b>SURPLUS/DEFICIT OF OPERATING FUNDING</b>
						<b>Sources of capital funding</b>
	-	-	-	-	-	Grants and subsidies for capital expenditure
	1,604	1,654	1,706	1,757	1,811	Development and financial contributions
	4,947	10,377	11,751	9,741	5,011	Increase (decrease) in debt
	-	-	-	-	-	Gross proceeds from sale of assets
	-	-	-	-	-	Lump sum contributions
	-	-	-	-	-	Other dedicated capital funding
	<b>6,551</b>	<b>12,031</b>	<b>13,457</b>	<b>11,499</b>	<b>6,822</b>	<b>Total sources of capital funding</b>
						<b>Applications of capital funding</b>
						Capital expenditure
	74	600	2,800	3,293	1,847	> to meet additional demand
	4,873	9,777	8,951	6,448	3,164	> to improve the level of service
	2,220	1,879	8,239	2,781	9,092	> to replace existing assets
	7,099	7,767	1,852	8,184	2,255	Increase (decrease) in reserves
	-	-	-	-	-	Increase (decrease) in investments
	<b>14,266</b>	<b>20,023</b>	<b>21,842</b>	<b>20,706</b>	<b>16,358</b>	<b>Total applications of capital Funding</b>
	<b>(7,715)</b>	<b>(7,992)</b>	<b>(8,386)</b>	<b>(9,208)</b>	<b>(9,536)</b>	<b>SURPLUS/DEFICIT OF CAPITAL FUNDING</b>
	-	-	-	-	-	<b>FUNDING BALANCE</b>

# FUNDING IMPACT STATEMENT-RATES

## Ngā tauākī pānga tahua pūtea - rēti

### DEFINITIONS

#### Urban/rural rating areas of the district

Some rates, such as the districtwide general rate, depend on what rating area the land is in. The maps of the rating areas are available at the Civic Administration Building and on the Council's website.

Kāpiti Coast District Council rate codes and categories	
Urban rating areas of the district	
U1	Paekākāriki urban rating area
	Paraparaumu/Raumati urban rating area
	Waikanae urban rating area
	Ōtaki urban rating area
Rural rating areas of the district	
R1,	Paekākāriki rural rating area
R2,	Paraparaumu/Raumati rural rating area
R3	Waikanae rural rating area
	Ōtaki rural rating area

### DIFFERENTIALS

For the districtwide general rate, a differential system has been applied to the rural areas to reflect their lower population density and demand for services. The differentials are:

Kāpiti Coast District Council differentials		
Urban rating area		Percentage of urban rate in the dollar
U1	All rateable rating units	100%
Rural rating area		Percentage of urban rate in the dollar
R1	Rural rating units less than 50 hectares excluding any such rating units in categories R2 or R3	38%
R2	Rural rating units equal to or greater than 50 hectares and rating units less than 50 hectares which are part of one farming operation which in total is equal to or greater than 50 hectares.	22%
R3	Rural rating units which are identified in the rural village differential rating area maps	70%

At this stage the Council is not inviting ratepayers to make lump sum contributions in relation to any targeted rate.



## Rating unit

The rating unit is determined according to rules made by the Valuer General. It is generally a property which has one record of title but can include two or more records of title or part records of title, dependent on whether the land is owned by the same person or persons and is used jointly as a single unit and is contiguous.

## Rating definitions

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

A separately used or inhabited part of a rating unit (SUIP) includes any portion inhabited or used by the owner or a person other than the owner, who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are used by the owner for rental (or other form of occupation) on an occasional or long-term basis by someone other than the owner.

For the purpose of this definition, vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as 'used'.

For the avoidance of doubt, a rating unit that has a single use or occupation or is vacant land is treated as having one separately used or inhabited part.

Examples of separately used or inhabited parts include rating units that have multiple offices, shops, commercial units, dwellings or flats, rating units with a dwelling with a consented family flat or minor flat, residential units which contain more than one self-contained area (including a kitchen as defined in Council's District Plan) which is capable of separate use, and residential units used as a home and place of business where the above requirements are met. While these examples are indicative of a separate use that the Council will record as a SUIP on the rating information database, they are capable of being rebutted by compelling evidence to the contrary.

In relation to motels, camping grounds, hotels, hostels, lodges, licensed hotels, and taverns, a separately used or inhabited part of a rating unit includes a part provided by a commercial business:

- for separate use as an entertainment area or for conference activities and/or any type of residential accommodation by virtue of an agreement requiring payment of a fee, or
- for accommodation (with or without fixed cooking and food preparation facilities), or
- for parking areas for caravans/mobile homes with an electric power source and access to washing/toilet facilities.

### ACCOMMODATION/HOSPITALITY

Means rating units used principally or exclusively as motels, camping grounds, hotels, hostels, lodges, licensed hotels, and taverns.

### COMMERCIAL

Means rating units used principally or exclusively for commercial, industrial, business or utility network purposes.

This includes rating units used for:

- Commercial or industrial purposes
- Retail purposes
- Offices, administrative and/or associated functions including administrative or operational rating units of Central and Local Government

- Accommodation/hospitality
- Market gardens
- Utility networks
- Business-related premises used principally for private pecuniary benefit.

In situations where a change in use does not require a Council consent, but warrants a change in rating category, the onus is on the ratepayer to inform Council. Any change in use during a rating year will apply from 1 July of the following rating year.

Note: The Council does not assess a uniform annual general charge.

The funding mechanisms as specified in the 2024/25 financial year will continue for the other financial years covered by this plan, unless otherwise stated or are changed by way of review of the Revenue and Financing Policy and/or consultation on the change to a rating mechanism through long term or annual plan consultation.

#### Districtwide water supply rate differential categories

General	Separately used or inhabited part of a rating unit that is connected to the district's water supply (excluding medium and large-scale rating units, and accommodation/hospitality).
Medium scale	Rating unit or separately used or inhabited parts of a rating unit, where there are 10 or more, but less than 20, whose water is collectively supplied through one or more water meters and individual check meters have not been installed
Large scale	Rating units or separately used or inhabited parts of a rating unit where there are 20 or more whose water is collectively supplied through one or more water meters and individual check meters have not been installed
Accommodation/Hospitality	Separately used or inhabited part of a rating unit connected to the district's water supply and used principally or exclusively as motels, camping grounds, hotels, hostels, lodges, licensed hotels and taverns
Serviceable	Rating units not connected to the district's water supply, but within 100 metres of a water main and capable of being connected

#### Districtwide wastewater disposal rate differential categories

General	Rating units connected to the sewerage systems with one water closet or urinal other than rating units in the "Community" or "Educational" or "Recreational" or "Large Scale Commercial/Residential" categories. A rating unit used primarily as a residence for one household will not be treated as having more than one water closet.
Community	Rating units connected to the sewerage systems and used principally or exclusively as places of religious worship and instruction, marae, hospital and welfare homes, community health services and charitable institutions that provide maintenance or relief.
Educational	Rating units connected to the sewerage systems and used exclusively or principally by schools (with the exception of schoolhouses), colleges, polytechnics, children's health camps and early childhood centres.
Recreational	Rating units connected to the sewerage systems and used principally or exclusively by recreational, sporting, other community organisations and Council community properties.
Large Scale Commercial/Residential	Rating units connected to the sewerage systems and used for large scale commercial or residential purposes as characterised by having more than one water closet or urinal and residential rating units connected to the sewerage system and used primarily as a residence for more than one household.
Serviceable	Rating units not connected to the sewerage systems but within 30 metres of a sewer main and capable of being connected.

## RATE INSTALMENT PAYMENT DATES

All property rates (including the Hautere/Te Horo water supply rate, but excluding the districtwide water supply fixed and volumetric rates) will be payable in four instalments as described below:

Instalment	Due dates	Penalty dates
Instalment one	6 September 2024	9 September 2024
Instalment two	6 December 2024	9 December 2024
Instalment three	6 March 2025	10 March 2025
Instalment four	6 June 2025	9 June 2025

All payments made will be receipted against the earliest outstanding amount in accordance with authorised accounting procedures.

## Water rate instalment dates

All water rates (excluding the Hautere/Te Horo water supply rate) will be payable as described below:

All water rates (excluding the Hautere/Te Horo water supply rate) will be invoiced separately on a quarterly basis dependent on when the relevant meter is read. The due dates for each area are specified below. The districtwide water supply fixed rate is invoiced as a daily rate for convenience.

Area	Water meters invoiced in	Due date	Penalty date
Paraparaumu/Raumati/ Raumati Beach/Raumati South/ Paekākāriki	Jul-24	26-Aug-24	27-Aug-24
	Oct-24	25-Nov-24	26-Nov-24
	Jan-25	24-Feb-25	25-Feb-25
	Apr-25	26-May-25	27-May-25
Ōtaki/Peka Peka/ Waikanae Beach	Aug-24	25-Sep-24	26-Sep-24
	Nov-24	6-Jan-25	7-Jan-25
	Feb-25	26-Mar-25	27-Mar-25
	May-25	25-Jun-25	26-Jun-25
Waikanae/Nikau Valley/ Otaihanga/Paraparaumu Beach	Sep-24	29-Oct-24	30-Oct-24
	Dec-24	21-Jan-25	22-Jan-25
	Mar-25	28-Apr-25	29-Apr-25
	Jun-25	28-Jul-25	29-Jul-25

All payments made will be receipted against the earliest water rate outstanding amount in accordance with authorised accounting procedures.

## Penalties

The Council will apply the following penalties on unpaid rates in accordance with Sections 57 and 58 of the Local Government (Rating) Act 2002:

- a charge of ten percent (10%) on so much of any property rate instalment that has been assessed after 1 July 2024 and which remains unpaid after the payment due dates, to be added on the penalty dates;
- a charge of ten percent (10%) on so much of any property rates (including previously applied penalties) assessed before 1 July 2024 that remain unpaid on 5 July 2024. The penalty will be added on 8 July 2024;
- a charge of ten percent (10%) will be added to any portion of a current water rates invoice that remains unpaid after the due date specified. Penalty will be added on the penalty dates shown above.

## RATES FOR 2024/25

### 1. Funding mechanism: rate – districtwide general

**Purposes applied:** Districtwide general expenses including democratic services, general insurance, emergency management, public toilets and cemeteries, social wellbeing, economic development, environmental sustainability, districtwide coastal protection of the Council's infrastructure, districtwide strategic flood protection and public contribution towards the following regulatory services that are not met by user charges: resource consents, building consents, development management, environmental health, liquor licensing, hazardous substances, environmental monitoring, and animal control.

Categories – rating areas	Rating basis	Revenue sought \$000 (incl. GST)
U1	Rate in \$ of land value	38,240
Rural Category R1	38% of urban rate in \$ of land value	
Rural Category R2	22% of urban rate in \$ of land value	
Rural Category R3	70% of urban rate in \$ of land value	

### 2. Funding mechanism: targeted rate – districtwide community facilities rate

**Purposes applied:** Libraries, parks and reserves, swimming pools, public halls, and community centres.

Categories	Rating basis	Revenue sought \$000 (incl. GST)
All rateable rating units other than accommodation/ hospitality, motels and camping grounds	Fixed charge per separately used or inhabited part of a rating unit (base charge)	31,227
Accommodation/ Hospitality (other than motels and camping grounds)	200% base charge per separately used or inhabited part of a rating unit	
Motels and camping grounds	30% base charge per separately used or inhabited part of a rating unit	

### 3. Funding mechanism: targeted rate – districtwide roading capital value rate

**Purposes applied:** Roading expenditure.

Categories	Rating basis	Revenue sought \$000 (incl. GST)
Whole district	Rate in \$ of capital value	22,373

### 4. Funding mechanism: targeted rate – districtwide stormwater rate

**Purposes applied:** Operating and loan servicing costs of stormwater in the district's stormwater drainage areas. Maps showing the district's stormwater rating areas are available on the Council's website.

Categories – rating areas	Rating basis	Revenue sought \$000 (incl. GST)
Paekākāriki stormwater rating area	Rate in \$ of capital value	3,960
Paraparaumu/ Raumati stormwater rating area		
Waikanae stormwater rating area		
Ōtaki stormwater rating area		
As defined in the stormwater rating area maps.		

**5. Funding mechanism: targeted rate – districtwide water supply fixed rate**

**Purposes applied:** Water supply system, excluding the Hautere/Te Horo water scheme. Funding is apportioned fifty to fifty five percent between the districtwide water supply fixed rate and the districtwide water supply volumetric rate.

Categories	Rating basis	Revenue sought \$000 (incl. GST)
General rating units	Fixed charge per separately used or inhabited part of a rating unit (base charge)	6,887
Medium scale rating units	90% base charge per separately used or inhabited part of a rating unit	
Large scale rating units	80% base charge per separately used or inhabited part of a rating unit	
Accommodation/Hospitality rating units	200% base charge per separately used or inhabited part of a rating unit	
Serviceable rating units	100% base charge per rating unit	

**6. Funding mechanism: targeted rate – districtwide water supply volumetric rate**

**Purposes applied:** Water supply system, excluding the Hautere/Te Horo water scheme. Funding is apportioned 50 to 55 percent between the districtwide water supply fixed rate and the districtwide water supply volumetric rate.

Categories	Rating basis	Revenue sought \$000 (incl. GST)
All rating units provided with a metered water supply service	Fixed rate per cubic metre of water consumed or supplied	5,910

**7. Funding mechanism: targeted rate – Hautere/Te Horo water supply rate**

**Purposes applied:** Water supply system for the Hautere/Te Horo water scheme.

Categories	Rating basis	Revenue sought \$000 (incl. GST)
All rating units with a unit allocation to Hautere/Te Horo water supply	Fixed charge per unit of allocation (annual allocation of 1 unit = 1 cubic metre of water per day)	450

**8. Funding mechanism: targeted rate – districtwide wastewater disposal rate**

**Purposes applied:** Wastewater disposal in the Waikanae, Paraparaumu, Raumati and Ōtaki rating areas.

Categories	Rating basis	Revenue sought \$000 (incl. GST)
General rating units	Fixed charge per rating unit (base charge)	13,275
Community rating units	50% base charge for every water closet or urinal	
Educational rating units	45% base charge for every water closet or urinal	
Recreational rating units	25% base charge for every water closet or urinal	
Large scale commercial/residential rating units	50% base charge for every water closet or urinal	
Serviceable rating units	50% base charge per rating unit	

**9. Funding mechanism: targeted rate – Paraparaumu/Raumati community rate**

**Purposes applied:** Historic debt servicing costs of roading and stormwater activities, coastal protection, Matai Road industrial area improvements, and community board expenses for Paraparaumu and Raumati, including local grants.

Categories – rating areas	Rating basis	Revenue sought \$000 (incl. GST)
All rateable rating units in the Paraparaumu and Raumati urban and rural rating areas as per Council's rating area maps	Rate in \$ of capital value	196

**10. Funding mechanism: targeted rate – Waikanae community rate**

**Purposes applied:** Historic debt servicing costs of roading and stormwater activities and Waikanae Community Board expenses, including local grants.

Categories – rating areas	Rating basis	Revenue sought \$000 (incl. GST)
All rateable rating units in the Waikanae urban and rural rating areas as per Council's rating area maps	Rate in \$ of capital value	120

**11. Funding mechanism: targeted rate – Ōtaki community rate**

**Purposes applied:** Historic debt servicing costs for roading and stormwater activities. Support for community initiatives of significance to the Ōtaki community, such as grants to the Ōtaki Heritage Bank Preservation Trust to assist with the funding of the museum activities. Ōtaki Community Board expenses, including local grants.

Categories – rating areas	Rating basis	Revenue sought \$000 (incl. GST)
All rateable rating units in the Ōtaki urban and rural rating areas as per Council's rating area maps	Rate in \$ of capital value	94

**12. Funding mechanism: targeted rate – Paekākāriki community rate**

**Purposes applied:** Historic debt servicing costs for roading, stormwater and coastal protection. Paekākāriki Community Board expenses, including local grants.

Categories – rating areas	Rating basis	Revenue sought \$000 (incl. GST)
All rateable rating units in the Paekākāriki urban and rural rating areas as per Council's rating area maps	Rate in \$ of capital value	52

**13. Funding mechanism: targeted rate – Commercial rate**

**Purposes applied:** A portion of the cost of providing economic development in the Kāpiti District. The remainder is funded by the Districtwide General rate

Categories – rating areas	Rating basis	Revenue sought \$000 (incl. GST)
All Commercial rating units	Rate in \$ of capital value	769

**TOTAL (GST inclusive)****\$123,553****210**

LONG-TERM PLAN 2024–34 | Kāpiti Coast District Council

**14. Funding mechanism: targeted rate – water conservation device loan rate****Purposes applied:** Repayment of interest free water conservation devices loans

Categories – rating areas	Rating basis	Revenue sought \$000 (incl. GST)
A targeted rate on those rating units that have received an interest free loan (maximum of \$5,000 per rating unit) for approved water conservation devices from the Council that has not yet been fully repaid	10% of the amount of the original loan plus GST	58

**Analysis of total rates for 2024/25**

	Excl. GST \$000	Incl. GST \$000
Rates (including Hautere, excluding fixed and volumetric water rates)	96,310	110,756
Fixed water rates (Excluding Hautere)	5,989	6,887
Volumetric water rates	5,139	5,910
<b>Total</b>	<b>107,438</b>	<b>123,553</b>
Water conservation device loan	50	58
<b>Total</b>	<b>107,488</b>	<b>123,611</b>

Paraparaumu Rating Areas: urban examples 2024/25 rates inclusive of GST							
Land value (LV)	Capital value (CV)	Rating year	DW general rate	DW roading rate	Community facilities rate	Local community rate	
			LV	CV	Fixed	CV	
190,000	490,000	2023/24	724.20	343.64	909.50	8.87	
210,000	540,000	2024/25	702.49	522.02	1,083.40	9.23	
390,000	660,000	2023/24	1,486.52	462.86	909.50	11.95	
450,000	730,000	2024/25	1,505.34	705.69	1,083.40	12.48	
1,280,000	1,850,000	2023/24	4,878.85	1,297.41	909.50	33.49	
1,280,000	2,100,000	2024/25	4,281.86	2,030.07	1,083.40	35.91	
Median property							
355,000	650,000	2023/24	1,353.12	455.85	909.50	11.77	
410,000	720,000	2024/25	1,371.53	696.02	1,083.40	12.31	

Raumati Rating Areas: urban examples 2024/25 rates inclusive of GST							
Land value (LV)	Capital value (CV)	Rating year	DW general rate	DW roading rate	Community facilities rate	Local community rate	
			LV	CV	Fixed	CV	
175,000	610,000	2023/24	667.03	427.79	909.50	11.04	
210,000	640,000	2024/25	702.49	618.69	1,083.40	10.94	
390,000	650,000	2023/24	1,486.52	455.85	909.50	11.77	
450,000	730,000	2024/25	1,505.34	705.69	1,083.40	12.48	
1,950,000	1,950,000	2023/24	7,432.62	1,367.54	909.50	35.30	
2,100,000	2,100,000	2024/25	7,024.92	2,030.07	1,083.40	35.91	
Median property							
390,000	660,000	2023/24	1,486.52	462.86	909.50	11.95	
450,000	760,000	2024/25	1,505.34	734.69	1,083.40	13.00	



Paraparaumu Rating Areas: urban examples 2024/25 rates inclusive of GST							
	Stormwater rate	Wastewater rate	Water supply fixed rate	Water volumetric (based on 255m <sup>3</sup> )	Total rates	Annual rates increase	Annual % change
	CV	Fixed	Fixed	Variable			
	78.25	461.00	222.00	303.45	3,050.91		
	107.41	554.00	260.00	354.45	3,593.00	542.09	17.77%
	105.40	461.00	222.00	303.45	3,962.68		
	145.20	554.00	260.00	354.45	4,620.56	657.88	16.60%
	295.45	461.00	222.00	303.45	8,401.13		
	417.69	554.00	260.00	354.45	9,017.38	616.24	7.34%
Median property							
	103.81	461.00	222.00	303.45	3,820.48		
	143.21	554.00	260.00	354.45	4,474.93	654.44	17.13%

Raumati Rating Areas: urban examples 2024/25 rates inclusive of GST							
	Stormwater rate	Wastewater rate	Water supply fixed rate	Water volumetric (based on 255m <sup>3</sup> )	Total rates	Annual rates increase	Annual % change
	CV	Fixed	Fixed	Variable			
	97.42	461.00	222.00	303.45	3,099.23		
	127.30	554.00	260.00	354.45	3,711.27	612.04	19.75%
	103.81	461.00	222.00	303.45	3,953.89		
	145.20	554.00	260.00	354.45	4,620.56	666.67	16.86%
	311.42	461.00	222.00	303.45	11,042.82		
	417.69	554.00	260.00	354.45	11,760.44	717.63	6.50%
Median property							
	105.40	461.00	222.00	303.45	3,962.68		
	151.16	554.00	260.00	354.45	4,656.04	693.36	17.50%

Paraparaumu/Raumati Rating Areas: rural examples 2024/25 rates inclusive of GST (excluding districtwide fixed and volumetric water supply rates)						
Land value (LV)	Capital value (CV)	Rating year	DW general rate	DW roading rate	Community facilities rate	
			LV	CV	Fixed	
150,000	520,000	2023/24	217.26	364.68	909.50	
175,000	580,000	2024/25	222.46	560.69	1,083.40	
<b>(Rural less than 50 ha)</b>						
510,000	1,080,000	2023/24	1,360.73	757.40	909.50	
590,000	1,220,000	2024/25	1,381.54	1,179.37	1,083.40	
<b>(Rural village)</b>						
2,680,000	3,300,000	2023/24	2,247.45	2,314.29	909.50	
2,880,000	3,560,000	2024/25	2,119.39	3,441.45	1,083.40	
<b>(Rural 50 ha or more)</b>						
<b>Median property</b>						
600,000	1,110,000	2023/24	1,600.86	778.44	909.50	
690,000	1,250,000	2024/25	1,615.70	1,208.38	1,083.40	

Waikanae Rating Area: urban examples 2024/25 rates inclusive of GST						
Land value (LV)	Capital value (CV)	Rating year	DW general rate	DW roading rate	Community facilities rate	Local community rate
			LV	CV	Fixed	CV
240,000	550,000	2023/24	914.78	385.72	909.50	10.23
275,000	610,000	2024/25	919.93	589.69	1,083.40	10.80
400,000	730,000	2023/24	1,524.64	511.95	909.50	13.58
460,000	800,000	2024/25	1,538.79	773.36	1,083.40	14.16
1,740,000	2,480,000	2023/24	6,632.18	1,739.22	909.50	46.13
1,740,000	2,730,000	2024/25	5,820.65	2,639.09	1,083.40	48.32
<b>Median property</b>						
370,000	710,000	2023/24	1,410.29	497.92	909.50	13.21
425,000	780,000	2024/25	1,421.71	754.03	1,083.40	13.81

Paraparaumu/Raumati Rating Areas: rural examples 2024/25 rates inclusive of GST (excluding districtwide fixed and volumetric water supply rates)					
	Local community rate	Stormwater rate	Total rates	Annual rates increase	Annual % change
	CV	CV			
	9.41	83.04	1,583.89		
	9.92	115.36	1,991.83	407.93	25.76%
<b>(Rural less than 50 ha)</b>					
	19.55		3,047.18		
	20.86		3,665.18	618.00	20.28%
<b>(Rural village)</b>					
	59.73		5,530.97		
	60.88		6,705.12	1,174.15	21.23%
<b>(Rural 50 ha or more)</b>					
<b>Median property</b>					
	20.09		3,308.89		
	21.38		3,928.85	619.96	18.74%

Waikanae Rating Area: urban examples 2024/25 rates inclusive of GST							
	Stormwater rate	Wastewater rate	Water fixed rate	Water volumetric (based on 255m³)	Total rates	Annual rates increase	Annual % change
	CV	Fixed	Fixed	variable			
	87.84	461.00	222.00	303.45	3,294.51		
	121.33	554.00	260.00	354.45	3,893.59	599.08	18.18%
	116.58	461.00	222.00	303.45	4,062.70		
	159.12	554.00	260.00	354.45	4,737.28	674.58	16.60%
	396.06	461.00	222.00	303.45	10,709.54		
	543.00	554.00	260.00	354.45	11,302.91	593.36	5.54%
<b>Median property</b>							
	113.39	461.00	222.00	303.45	3,930.76		
	155.14	554.00	260.00	354.45	4,596.53	665.78	16.94%

Waikanae Rating Area: Rural examples 2024/25 rates inclusive of GST (excluding districtwide fixed and volumetric water supply rates)						
Land value (LV)	Capital value (CV)	Rating year	DW general rate	DW roading rate	Community facilities rate	
			LV	CV	Fixed	
270,000	560,000	2023/24	720.39	392.73	909.50	
340,000	730,000	2024/25	796.14	705.69	1,083.40	
<b>(Rural village)</b>						
250,000	670,000	2023/24	362.10	469.87	909.50	
350,000	880,000	2024/25	444.92	850.70	1,083.40	
<b>(Rural less than 50 ha)</b>						
700,000	1,390,000	2023/24	587.02	974.81	909.50	
860,000	1,620,000	2024/25	632.87	1,566.05	1,083.40	
<b>(Rural over 50 ha)</b>						
2,850,000	3,850,000	2023/24	4,127.94	2,700.01	1,819.00	
2,960,000	4,130,000	2024/25	3,762.75	3,992.47	2,166.80	
<b>(Rural less than 50 ha with 2 SUIP)</b>						
<b>Median property</b>						
590,000	1,060,000	2023/24	854.56	743.38	909.50	
660,000	1,290,000	2024/25	838.99	1,247.04	1,083.40	

Ōtaki Rating Area: urban examples 2024/25 rates inclusive of GST						
Land value (LV)	Capital value (CV)	Rating year	DW general rate	DW roading rate	Community facilities rate	Local community rate
			LV	CV	Fixed	CV
200,000	450,000	2023/24	762.32	315.59	909.50	11.25
240,000	510,000	2024/25	802.85	493.02	1,083.40	11.58
360,000	600,000	2023/24	1,372.18	420.78	909.50	15.00
470,000	700,000	2024/25	1,572.24	676.69	1,083.40	15.89
450,000	790,000	2023/24	1,715.22	554.03	909.50	19.75
520,000	900,000	2024/25	1,739.50	870.03	1,083.40	20.43
<b>Median property</b>						
230,000	470,000	2023/24	876.67	329.61	909.50	11.75
300,000	560,000	2024/25	1,003.56	541.35	1,083.40	12.71

Waikanae Rating Area: Rural examples 2024/25 rates inclusive of GST (excluding districtwide fixed and volumetric water supply rates)				
	Local community rate	Total rates	Annual rates increase	Annual % change
	10.42	2,033.03		
	12.92	2,598.16	565.13	27.80%
(Rural village)				
	12.46	1,753.93		
	15.58	2,394.59	640.66	36.53%
(Rural less than 50 ha)				
	25.85	2,497.18		
	28.67	3,311.00	813.82	32.59%
(Rural over 50 ha)				
	71.61	8,718.56		
	73.10	9,995.12	1,276.57	14.64%
(Rural less than 50 ha with 2 SUIP)				
Median property				
	19.72	2,527.15		
	22.83	3,192.27	665.12	26.32%

Ōtaki Rating Area: urban examples 2024/25 rates inclusive of GST							
	Stormwater rate	Waste-water rate	Water fixed rate	Water volumetric (based on 255m³)	Total rates	Annual rates increase	Annual % change
	CV	Fixed	Fixed				
	71.87	461.00	222.00	303.45	3,056.97		
	101.44	554.00	260.00	354.45	3,660.73	603.76	19.75%
	95.82	461.00	222.00	303.45	3,799.73		
	139.23	554.00	260.00	354.45	4,655.90	856.18	22.53%
	126.16	461.00	222.00	303.45	4,311.11		
	179.01	554.00	260.00	354.45	5,060.82	749.71	17.39%
Median property							
	75.06	461.00	222.00	303.45	3,189.04		
	111.38	554.00	260.00	354.45	3,920.86	731.82	22.95%

Ōtaki Rating Area: rural examples 2024/25 rates inclusive of GST (excluding districtwide fixed and volumetric water supply rates)						
Land value (LV)	Capital value (CV)	Rating year	DW general rate	DW roading rate	Community facilities rate	
			LV	CV	Fixed	
170,000	485,000	2023/24	246.23	340.13	909.50	
240,000	580,000	2024/25	305.09	560.69	1,083.40	
<b>(Rural less than 50 ha)</b>						
335,000	650,000	2023/24	893.81	455.85	909.50	
420,000	760,000	2024/25	983.47	734.69	1,083.40	
<b>(Rural village)</b>						
490,000	800,000	2023/24	709.72	561.04	909.50	
620,000	1,020,000	2024/25	788.14	986.03	1,083.40	
<b>(Rural less than 50 ha)</b>						
2,050,000	3,380,000	2023/24	1,719.13	2,370.39	1,819.00	
2,130,000	3,710,000	2024/25	1,567.47	3,586.46	2,166.80	
<b>(Rural 50 ha or more, 2 SUIP)</b>						
<b>Median property</b>						
510,000	890,000	2023/24	738.68	624.16	909.50	
630,000	1,120,000	2024/25	800.86	1,082.70	1,083.40	

Paekākāriki Rating Area: urban examples 2024/25 rates inclusive of GST						
Land value (LV)	Capital value (CV)	Rating year	DW general rate	DW roading rate	Community facilities rate	Local community rate
			LV	CV	Fixed	CV
275,000	650,000	2023/24	1,048.19	455.85	909.50	53.76
380,000	750,000	2024/25	1,271.18	725.03	1,083.40	50.93
495,000	840,000	2023/24	1,886.74	589.09	909.50	69.47
620,000	970,000	2024/25	2,074.02	937.70	1,083.40	65.86
900,000	1,110,000	2023/24	3,430.44	778.44	909.50	91.80
1,130,000	1,280,000	2024/25	3,780.08	1,237.38	1,083.40	86.91
<b>Median property</b>						
430,000	760,000	2023/24	1,638.99	525.98	909.50	62.03
540,000	860,000	2024/25	1,806.41	831.36	1,083.40	58.39

Ōtaki Rating Area: rural examples 2024/25 rates inclusive of GST (excluding districtwide fixed and volumetric water supply rates)				
	Local community rate	Total rates	Annual rates increase	Annual % change
	CV			
	12.13	1,507.98		
	13.17	1,962.34	454.36	30.13%
(Rural less than 50 ha)				
	16.25	2,275.41		
	17.25	2,818.82	543.41	23.88%
(Rural village)				
	20.00	2,200.26		
	23.15	2,880.73	680.48	30.93%
(Rural less than 50 ha)				
	84.50	5,993.02		
	84.22	7,404.94	1,411.92	23.56%
(Rural 50 ha or more, 2 SUIP)				
Median property				
	22.25	2,294.59		
	25.42	2,992.38	697.79	30.41%

Paekākāriki Rating Area: urban examples 2024/25 rates inclusive of GST						
	Stormwater rate	Water fixed rate	Water volumetric (based on 255m³)	Total rates	Annual rates increase	Annual % change
	CV	Fixed	variable			
	103.81	222.00	303.45	3,096.55		
	149.18	260.00	354.45	3,894.15	797.61	25.76%
	134.15	222.00	303.45	4,114.40		
	192.93	260.00	354.45	4,968.37	853.97	20.76%
	177.27	222.00	303.45	5,912.90		
	254.59	260.00	354.45	7,056.81	1,143.91	19.35%
Median property						
	119.78	222.00	303.45	3,781.71		
	171.05	260.00	354.45	4,565.07	783.36	20.71%

Paekākāriki Rating Area: rural examples 2024/25 rates inclusive of GST (excluding districtwide fixed and volumetric water supply rates)						
Land value (LV)	Capital value (CV)	Rating year	DW general rate	DW roading rate	Community facilities rate	
			LV	CV	Fixed	
400,000	400,000	2023/24	579.36	280.52	909.50	
480,000	480,000	2024/25	610.18	464.02	1,083.40	
<b>(Rural less than 50 ha)</b>						
540,000	1,220,000	2023/24	782.14	855.59	2,728.50	
740,000	1,490,000	2024/25	940.69	1,440.38	3,250.20	
<b>(Rural less than 50 ha, 3 SUIP)</b>						
910,000	910,000	2023/24	763.13	638.18	909.50	
1,240,000	1,240,000	2024/25	912.52	1,198.71	1,083.40	
<b>(Rural over 50 ha)</b>						
1,390,000	1,970,000	2023/24	2,013.28	1,381.56	909.50	
1,540,000	2,160,000	2024/25	1,957.65	2,088.07	1,083.40	
<b>(Rural less than 50 ha)</b>						
<b>Median property</b>						
710,000	1,040,000	2023/24	1,028.36	729.35	909.50	
780,000	1,270,000	2024/25	991.54	1,227.71	1,083.40	

Paraparaumu/Raumati Rating Areas Commercial examples 2024/25 rates inclusive of GST (excluding districtwide volumetric water supply rates)						
Land value (LV)	Capital value (CV)	Rating year	DW general rate	Commercial rate	DW roading rate	Community facilities rate
			LV	CV	CV	Fixed
325,000	630,000	2023/24	1,238.77	271.59	441.82	909.50
420,000	820,000	2024/25	1,404.98	297.91	792.69	1,083.40
<b>(Factory - 1 SUIP)</b>						
970,000	3,740,000	2023/24	3,697.25	1,612.31	2,622.86	909.50
1,270,000	4,110,000	2024/25	4,248.40	1,493.16	3,973.14	1,083.40
<b>(Industrial - 1 SUIP, 8 WC's)</b>						
2,880,000	7,020,000	2023/24	10,977.41	3,026.32	4,923.13	1,819.00
3,740,000	7,670,000	2024/25	12,511.05	2,786.51	7,414.59	2,166.80
<b>(Commercial office - 2 SUIP, 16 WC's )</b>						
<b>Median property</b>						
380,000	800,000	2023/24	1,448.41	344.88	561.04	909.50
495,000	1,040,000	2024/25	1,655.87	377.83	1,005.37	1,083.40



Paekākāriki Rating Area: rural examples 2024/25 rates inclusive of GST (excluding districtwide fixed and volumetric water supply rates)				
	Local community rate	Total rates	Annual rates increase	Annual % change
	CV			
	33.08	1,802.46		
	32.59	2,190.18	387.72	21.51%
<b>(Rural less than 50 ha)</b>				
	100.89	4,467.12		
	101.17	5,732.44	1,265.33	28.33%
<b>(Rural less than 50 ha, 3 SUIP)</b>				
	75.26	2,386.07		
	84.20	3,278.82	892.75	37.42%
<b>(Rural over 50 ha)</b>				
	162.92	4,467.26		
	146.66	5,275.78	808.53	18.10%
<b>(Rural less than 50 ha)</b>				
<b>Median property</b>				
	86.01	2,753.22		
	86.23	3,388.88	635.65	23.09%

Paraparaumu/Raumatī Rating Areas Commercial examples 2024/25 rates inclusive of GST (excluding districtwide volumetric water supply rates)							
	Local community rate	Stormwater rate	Wastewater rate	Water fixed rate	Total rates	Annual rates increase	Annual % Change
	CV	CV	Fixed	Fixed			
	11.40	100.61	461.00	222.00	3,656.70		
	14.02	163.10	554.00	260.00	4,570.10	913.41	24.98%
<b>(Factory - 1 SUIP)</b>							
	67.69	597.28	1,844.00	222.00	11,572.90		
	70.28	817.48	2,216.00	260.00	14,161.86	2,588.96	22.37%
<b>(Industrial - 1 SUIP, 8 WC's)</b>							
	127.06	1,121.09	3,688.00	444.00	26,126.01		
	131.16	1,525.56	4,432.00	520.00	31,487.67	5,361.66	20.52%
<b>(Commercial office - 2 SUIP, 16 WC's )</b>							
<b>Median property</b>							
	14.48	127.76	461.00	222.00	4,089.07		
	17.78	206.86	554.00	260.00	5,161.11	1,072.05	26.22%

Waikanae Rating Area Commercial examples 2024/25 rates inclusive of GST (excluding districtwide volumetric water supply rates)							
Land value (LV)	Capital value (CV)	Rating year	DW general rate	Commercial rate	DW roading rate	Community facilities rate	
			LV	CV	CV	Fixed	
230,000	380,000	2023/24	876.67	163.82	266.49	909.50	
260,000	370,000	2024/25	869.75	134.42	357.68	1,083.40	
<b>(Industrial - 1 SUIP)</b>							
610,000	1,090,000	2023/24	2,325.08	469.90	764.42	4,092.75	
700,000	1,860,000	2024/25	2,341.64	675.74	1,798.06	4,875.30	
<b>(Motel - 15 SUIP)</b>							
2,150,000	2,800,000	2023/24	8,194.94	1,207.08	1,963.64	3,638.00	
2,480,000	2,800,000	2024/25	8,296.10	1,017.24	2,706.76	4,333.60	
<b>(Commercial - 4 SUIP)</b>							
<b>Median property</b>							
285,000	570,000	2023/24	1,086.31	245.73	399.74	2,728.50	
330,000	540,000	2024/25	1,103.92	196.18	522.02	3,520.20	
<b>(Commercial - 3 SUIP)</b>							

Ōtaki Rating Area Commercial examples 2024/25 rates inclusive of GST (excluding districtwide volumetric water supply rates)							
Land value (LV)	Capital value (CV)	Rating year	DW general rate	Commercial rate	DW roading rate	Community facilities rate	
			LV	CV	CV	Fixed	
155,000	385,000	2023/24	590.80	165.97	270.00	909.50	
370,000	720,000	2024/25	1,237.72	261.58	696.02	1,083.40	
<b>(Industrial - 1 SUIP)</b>							
290,000	550,000	2023/24	1,105.36	237.11	385.72	2,728.50	
350,000	550,000	2024/25	1,170.82	199.82	531.69	3,250.20	
<b>(Retail - 3 SUIP)</b>							
345,000	910,000	2023/24	1,315.00	392.30	638.18	909.50	
345,000	910,000	2024/25	1,154.09	330.60	879.70	1,083.40	
<b>(Retail -1 SUIP)</b>							
<b>Median property</b>							
160,000	330,000	2023/24	609.86	142.26	231.43	909.50	
400,000	570,000	2024/25	1,338.08	207.08	551.02	1,083.40	
<b>(1 SUIP)</b>							

Waikanae Rating Area Commercial examples 2024/25 rates inclusive of GST (excluding districtwide volumetric water supply rates)							
	Local community rate	Storm- water rate	Waste- water rate	Water fixed charge	Total rates	Annual rates increase	Annual % change
	CV	CV	Fixed	Fixed			
	7.07	60.69	461.00	222.00	2,967.23		
	6.55	73.59	554.00	260.00	3,339.39	372.16	12.54%
	20.27	174.07	3,688.00	444.00	11,978.49		
	32.92	369.95	4,432.00	520.00	15,045.62	3,067.13	25.61%
	52.08	447.16	691.50	888.00	17,082.40		
	49.56	556.92	831.00	1,040.00	18,831.18	1,748.78	10.24%
	10.60	91.03	461.00	666.00	5,688.91		
	9.56	107.41	554.00	780.00	6,523.28	834.38	14.67%

Ōtaki Rating Area Commercial examples 2024/25 rates inclusive of GST (excluding districtwide volumetric water supply rates)							
	Local community rate	Stormwater rate	Wastewater charge	Water fixed rate	Total rates	Annual rates increase	Annual % change
	CV	CV	Fixed	Fixed			
	9.63	61.48	461.00	222.00	2,690.38		
	16.34	143.21	554.00	260.00	4,252.28	1,561.89	58.05%
	13.75	87.84	691.50	666.00	5,915.77		
	12.49	109.40	831.00	780.00	6,885.40	969.63	16.39%
	22.75	145.33	461.00	222.00	4,106.06		
	20.66	181.00	554.00	260.00	4,463.45	357.39	8.70%
	8.25	52.70	461.00	222.00	2,637.00		
	12.94	113.37	554.00	260.00	4,119.89	1,482.89	56.23%

Paekākāriki Rating Area Commercial examples 2024/25 rates inclusive of GST (excluding districtwide volumetric water supply rates)							
Land value (LV)	Capital value (CV)	Rating year	DW general rate	Commercial rate	DW roading rate	Community facilities rate	
			LV	CV	CV	Fixed	
360,000	385,000	2023/24	1,372.18	165.97	270.00	909.50	
450,000	451,000	2024/25	1,505.34	163.85	435.98	1,083.40	
<b>(Retail - 1 SUIP )</b>							
360,000	760,000	2023/24	1,372.18	327.64	532.99	2,728.50	
360,000	680,000	2024/25	1,204.27	247.04	657.36	3,250.20	
<b>(Commercial/Retail - 3 SUIP)</b>							
1,100,000	1,920,000	2023/24	1,593.24	827.71	1,346.50	1,819.00	
1,320,000	1,700,000	2024/25	1,677.98	617.61	1,643.39	2,166.80	
<b>(Commercial -2 SUIP )</b>							
<b>Median property</b>							
425,000	700,000	2023/24	1,619.93	301.77	490.91	2,728.50	
520,000	725,000	2024/25	1,739.50	263.39	700.86	3,250.20	
<b>(1 SUIP)</b>							

## FORECAST RATING UNITS

	2023/24	2024/25	Total capital value 2023/24	Total land value 2023/24	
			\$000	\$000	
Rateable units	25,763	26,046	19,958,974	10,675,902	
Non-rateable units	866	845	757,637	395,912	
<b>Total</b>	<b>26,629</b>	<b>26,891</b>	<b>20,716,611</b>	<b>11,071,814</b>	

Paekākāriki Rating Area Commercial examples 2024/25 rates inclusive of GST (excluding districtwide volumetric water supply rates)						
	Local community rate	Stormwater rate	Water fixed rate	Total rates	Annual rates increase	Annual % change
	CV	CV				
	31.84	61.48	222.00	3,032.97		
	30.62	89.70	260.00	3,568.90	535.92	17.67%
	62.85	121.37	666.00	5,811.52		
	46.17	135.25	780.00	6,320.30	508.77	8.75%
	158.78	306.62	444.00	6,495.86		
	115.43	338.13	520.00	7,079.34	583.49	8.98%
	57.89	111.79	222.00	5,532.79		
	49.23	144.20	260.00	6,407.38	874.59	15.81%

	Total forecast capital value 2024/25	Total forecast land value 2024/25	Forecast growth
	\$000	\$000	
	23,142,666	12,601,928	1.09%
	909,341	457,609	
	<b>24,052,007</b>	<b>13,059,537</b>	

# DISCLOSURE STATEMENT AGAINST FINANCIAL PRUDENCE REGULATIONS

Te tauākī mō te whai aratohu ahumoni

## LOCAL GOVERNMENT (FINANCIAL REPORTING AND PRUDENCE) REGULATIONS 2014

### Long-term Plan disclosure statement for the period commencing 1 July 2024

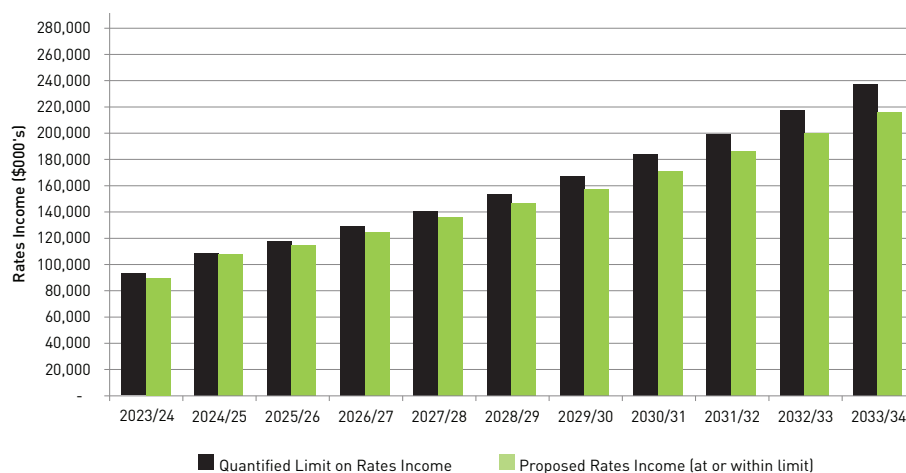
#### THE PURPOSE OF THIS STATEMENT

The purpose of this statement is to disclose Council's planned financial performance to enable the assessment of whether we are prudently managing revenues, expenses, assets, liabilities and general financial dealings. We are required to make this disclosure under the Financial Reporting and Prudence Regulations 2014. Refer to these regulations for more detail, including definitions of some of the terms used in this statement ([www.legislation.govt.nz](http://www.legislation.govt.nz)).

For the period spanning 2024 to 2034, we expect to meet all of these benchmarks, and by doing so, debt ratios will remain low, along with limits on rates revenue, rates increases and borrowing will stay within our self-imposed limits, demonstrating a strong and prudent financial position.

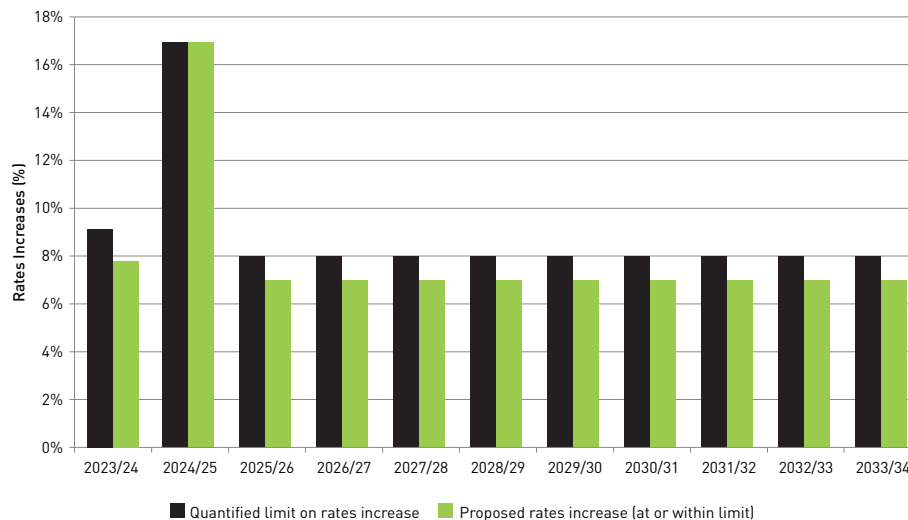
#### RATES (INCOME) AFFORDABILITY

The graph compares the Council's planned rates with a quantified limit on rates contained in the financial strategy include in the long-term plan. The Council meets the rates affordability benchmark if its planned rates income equals or is less than each quantified limit on rates.



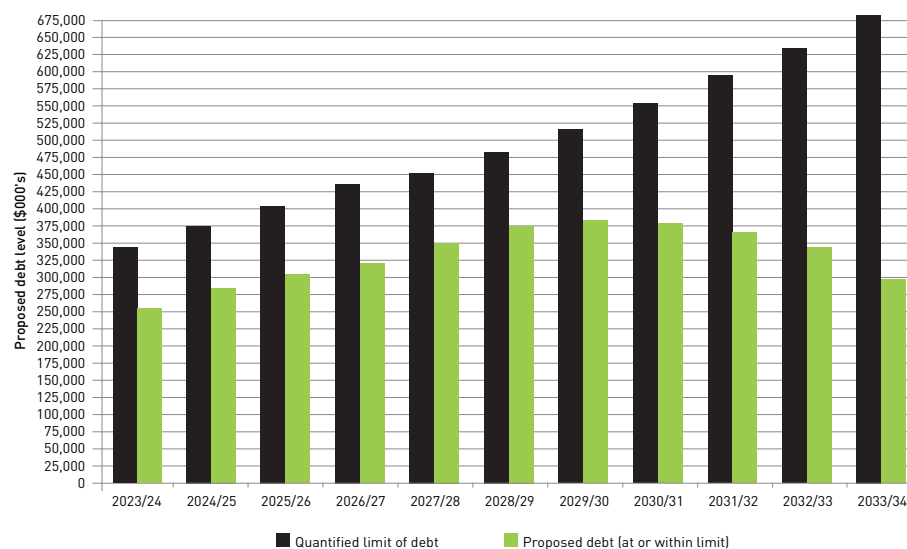
### Rates (increase) affordability

This graph compares the Council's planned rates increases with a quantified limit on rates increases contained in the financial strategy included in the long-term plan. The Council meets the rates affordability benchmark if its planned rates increases equal or are less than each quantified limit on rates increases.



### Debt Affordability Benchmark

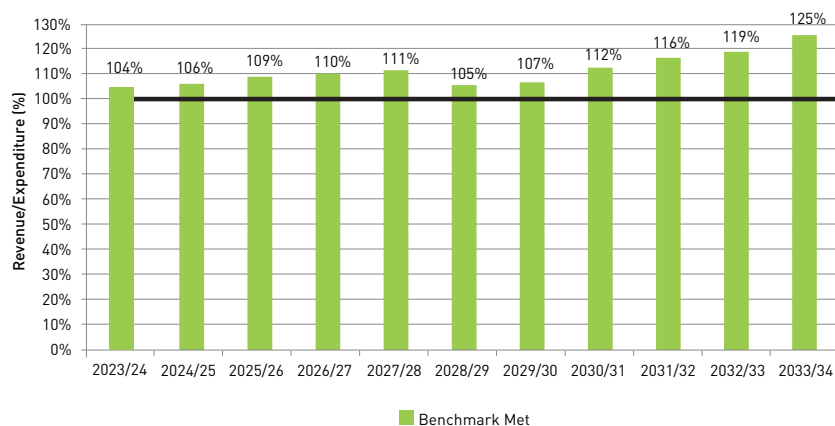
The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing. The graph compares the Council's planned debt with a quantified limit on borrowing contained in the financial strategy included in the long-term plan. The quantified limit for planned debt for this Long-term Plan is 280% of Total Operating Income. Total Operating Income excludes unrealised gains/losses on derivatives and capital contributions (such as developer contributions and vested assets).



### BALANCED BUDGET BENCHMARK

The Council meets the balanced budget benchmark if its planned revenue equals or is greater than its planned operating expenses.

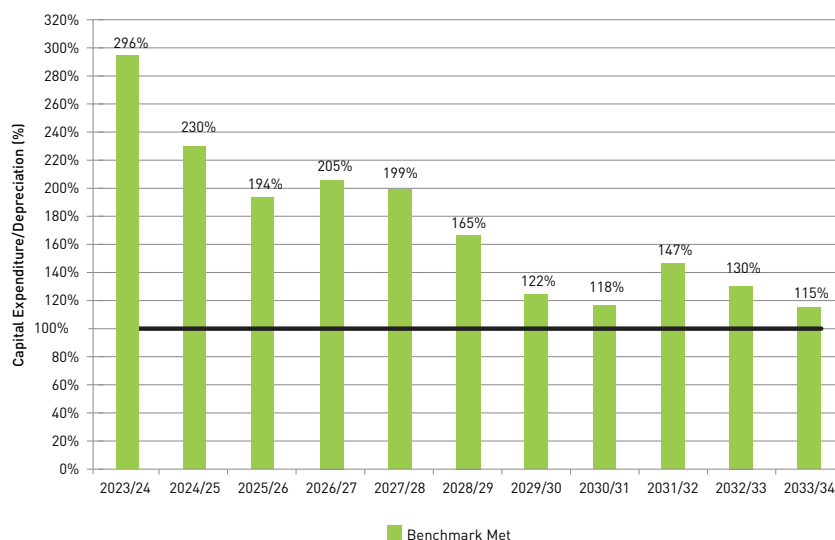
The graph displays the Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant and equipment) as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).



### ESSENTIAL SERVICES BENCHMARK

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.

The graph displays the Council's planned capital expenditure on network services as a proportion of expected depreciation on network services.



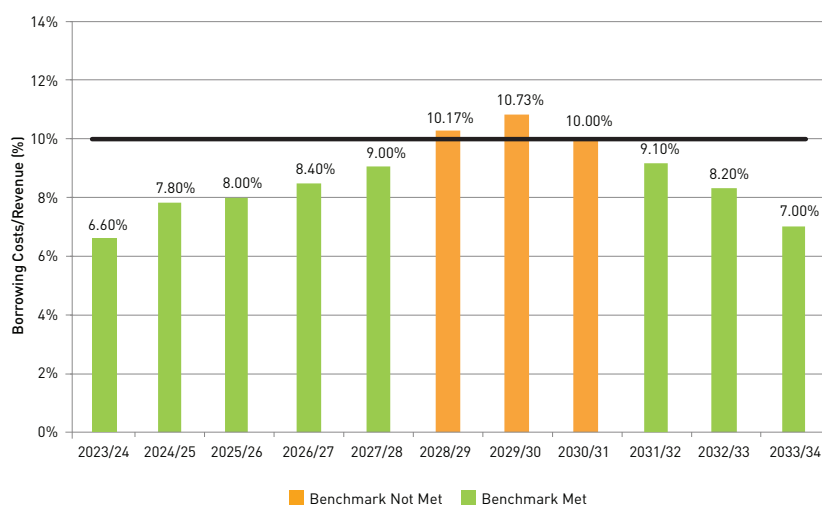


**DEBT SERVICING BENCHMARK**

The graph displays the Council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

Because Statistics New Zealand (Stats NZ) projects that the Kāpiti Coast regions population will grow more slowly than the national population is projected to grow, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

Council's capital works programme increases in Years 4 and 5, and debt peaks in Year 7. Thereafter the financial strategy significantly reduces Council's debt and the benchmark is met in Years 8 through to 10.



# POLICIES

Kaupapa here



# SIGNIFICANCE AND ENGAGEMENT POLICY

## Te kaupapa here hiranga me te paheko

### Introduction

The Kāpiti Coast District Council makes decisions every day on behalf of its community, ranging from day-to-day matters to those with a very high level of impact or public interest.

The Local Government Act 2002 (LGA) requires councils to ensure that all engagement and consultation follows the principles set out in sections 77, 78, 80, 81, 82 and 83 to support good Council decision-making.

This policy sets out when and how our community can expect to be engaged in our decision-making processes.

It includes:

- our general approach to determining the degree of significance of a proposal or decision; and
- a list of strategic assets owned by the Council.

### Our approach to community engagement

Engagement is the ongoing practice of actively bringing community or public voices into decisions that affect or interest them. It involves a range of different approaches.

Legislative obligations for engagement are laid out in the LGA 2002 section 81 (Contributions to Decision-Making Processes by Māori), section 82 (Principles of Consultation), and section 83 (Special Consultative Procedure).

In addition, Council works to the following principles: We will:

- seek community views on significant issues to ensure we have enough information to make our decisions;

- consider the needs of our diverse communities in respect of demographics, accessibility, language, and cultural expectations and make it easy for you to get involved;
- consider who will be most affected by or interested in the decision and try to reach as many people as possible within that group;
- acknowledge the unique perspective of our iwi partners, being the iwi and hapū of Te Ātiawa ki Whakarongotai, Ngā Hapū o Ōtaki (Ngāti Raukawa) and Ngāti Toa Rangatira; and seek guidance from Te Whakaminenga o Kāpiti on how best to engage with Māori;
- be transparent about how we record, consider and respond to your contributions, and clearly explain the 'why' behind our decisions; and
- continue to improve how we engage with you.

### When and how we will engage

Different levels of community engagement will be used in different situations. The Council uses the International Association of Public Participation (IAP2) framework and principles to guide its engagement. The framework helps clarify the role of the community in the planning and decision-making process.

Sometimes we already have a good understanding of community views and preferences, but at other times we may need more information to help inform our decisions.

#### SPECIAL CONSULTATIVE PROCEDURE

In some cases, Council is required to follow a 'Special Consultative Procedure' (SCP), which is prescribed in section 83 of the LGA. It is applied in the following situations:



- adoption or amendment of a LTP;
- making, amending, or revoking a bylaw that is considered to be of significant interest to the public or there is likely to be significant impact on the public; and
- when Council decides it is prudent to do so.

#### WHEN WE MAY CHOOSE NOT TO ENGAGE

The Council may choose not to engage on a proposal or decision but will only decide this in accordance with the circumstances below. When this happens, the Council will inform the community.

The Council will generally not engage in the following circumstances:

- the proposal or decision is not of a nature or significance that requires engagement;
- the Council needs to make a significant decision quickly and the likely cost of delay is likely to outweigh the benefits of consultation;
- the Council already has a sound understanding of the views and preferences of the persons likely to be affected by, or interested in, the proposal or decision;
- there is a need for confidentiality, or the matter is commercially sensitive; and
- emergency management activities require an immediate or quick response or decision, and it is not reasonably practicable to engage.

The LGA sets out a process for the Council to follow if the Council has a good reason to make a decision outside of this policy.

#### Our key considerations

When making a decision about engagement we will always consider the following:

- legislative requirements in the Local Government Act 2002 (LGA) and any other statute that applies to the Council activities or the proposal itself;
- the likely impact on, and consequences of, the social, cultural, environmental, and economic wellbeing of the district;
- the likely level of impact on those who are affected by or likely to have an interest in or want to be involved in decision-making on the issue and what we know about their preferences for engagement;

- the likely impact on iwi and tangata whenua and their culture and traditions with their ancestral land, water, sites, wāhi tapu, valued flora and fauna, and other taonga;
- our commitments to our iwi partners and how they would like to be involved in decision-making;
- what we already know about community views;
- the circumstances in which the issue has arisen;
- options, benefits, and costs (current and future);
- the extent to which the cost of engagement methods outweighs the benefits of engagement;
- the financial impact on the Council, including the impact on debt and increases to annual rates;
- the likely impact on service delivery, levels of service described in the operative Long-term Plan, or any of the Council's strategic assets;
- the level of information or research required to inform decision-making; and
- how we'll inform you of the final outcome of the decision or issue.

#### How we define significance

Distinguishing which decisions are significant, and which are not, is not always black and white.

Significance relates to the importance of an issue, proposal, decision, or matter, as assessed by the Council in terms of its likely impact on, and likely consequences for:

- the Kāpiti Coast District as a whole;
- the people and communities who are likely to be affected by or interested in the issue, proposal, decision or matter; and
- the financial and non-financial implications, or the capacity of the Council to perform its roles and functions.

Significance is determined in the early stages of developing a proposal before decision-making occurs. The significance of a proposal may be re-assessed at any time if needed.

When Council is assessing significance, we use the table on page 232 to guide the decision, but ultimately significance will be assessed on a case-by-case basis, taking overall circumstances into account.

Does the matter being considered involve:		Degree of significance	What this means
<b>Strategic assets</b> The proposal involves the transfer or divestment of the ownership or control of a strategic asset to or from Council. (Refer to Strategic Assets on the following page)		Significant	We will consult with our communities
<b>Unbudgeted financial impacts</b> <ul style="list-style-type: none"> <li>The proposal will incur unbudgeted net operational expenditure exceeding 5% of its annual budget for that year.</li> <li>The proposal is not reflected in the Council's long-term or annual plans and will incur unbudgeted capital expenditure of more than 10% of rates revenue in the year of the decision.</li> </ul>		Significant	We will consult with our communities
<b>Level of service</b> The proposal is likely to result in a major and/or long-term change in the level of service published in the operative LTP.		Significant	We will consult with our communities
<b>Legislation</b> There is a legislative requirement to consult.		Significant	We will consult with our communities
<b>Thresholds</b> The matter triggers two or more of the following thresholds.	Of specific interest to iwi and mana whenua. <ul style="list-style-type: none"> <li>The proposal has a major and long-term impact on iwi/hapū/whānau and their culture and traditions with their ancestral land, water, sites, wāhi tapu, valued flora and fauna, and other taonga.</li> <li>The proposal has an impact on Council-iwi partnerships and any ongoing formal agreements with tangata whenua.</li> </ul>	Likely to be significant	We will determine the best approach which may be to: <ul style="list-style-type: none"> <li>- consult</li> <li>- involve/collaborate</li> <li>- inform</li> </ul>
	Large divisions in community interest or high levels of prior public interest across the district.		
	The proposal is likely to have an impact on the social, economic, environmental, or cultural wellbeing of the district or an aspect of the district (eg, a particular ward, a community of interest, a geographic area, or demographic).		
	The decision is irreversible, has a high degree of risk, or significance of the decision is largely unknown.		
<b>Everyday operations</b> The matter is part of our normal day-to-day operations or is provided for in our operative LTP or Annual Plan.		Not significant	We will follow usual operational decision-making procedures.

All reports to Council that require a decision will include an assessment of the significance of the matter and advice on how the Council can meet its engagement obligations.

### Strategic assets

Strategic assets are those assets, such as infrastructure or property, that Council needs to deliver community wellbeing to its communities now and into the future. A more detailed definition of a strategic asset can be found in section 5 of the Local Government Act 2002. Council's strategic assets include the following:

- the roading and footpath network as a whole, including bridges, lighting, signage and off-street parking;
- water treatment plants, reservoirs, and water reticulation systems, as a whole, including all land, structures, tanks, pipes, pump stations, and other miscellaneous related plant;
- wastewater treatment plants and reticulation systems, as a whole, including all land, buildings, pipes, pump stations, and other miscellaneous related plant;
- stormwater reticulation systems, as a whole, including all land, structures, pipes, pump stations, and other miscellaneous related plant;
- the open space network as a whole, including parks, walkways, sports fields, and other facilities under the Reserves Act 1977;
- district libraries, including branch library buildings, books, the Māori collection, other special collections and lending resources;

- district swimming pools;
- housing for older persons;
- Council properties, including land, buildings, and structures;
- refuse transfer stations and landfills; and
- Council-owned cemeteries, including all land, buildings, and structures.

The Council manages its strategic assets "as a whole". This means that while the whole of an asset is considered strategic, some components may not be. For example, the roading network is a strategic asset but individual sections of the network might not be. That means that some decisions relating to a strategic asset may not constitute a significant decision.

### Reviewing this policy

The Council intends to review this policy every three years. Any consultation required will be carried out at the same time as future consultation on our annual or long-term plans.

# REVENUE AND FINANCING POLICY

Te kaupapa here whaimoni me te ahumoni

## 1. INTRODUCTION

The Revenue and Financing Policy (the Policy) is required under section 102(1) and section 102(2)(a) of the Local Government Act (LGA) 2002. The Policy is intended to provide predictability and certainty about the Council's sources and levels of funding for operating and capital expenditure. The required content of the Policy is set out in section 103 of the LGA, including:

- a. The statutory requirements for the Policy (what the law requires)
- b. The approach to funding operational (day-to-day) costs and capital expenditure (for infrastructure such as reticulation networks and roads)
- c. The different sources for funding (e.g. rates, fees, borrowing, etc.)
- d. Council's activities, services, and facilities (what we provide and why we provide it), who uses and benefits, and who pays for Council's activities and services.

The Policy is related and should be read in conjunction with other supporting documents, such as:

- Financial Strategy
- Infrastructure Strategy
- Funding Impact Statement
- Activity Statements

- Rating Policies
- Development and Financial Contributions Policy
- Schedule of Fees and Charges.

## 2. OVERVIEW OF COUNCIL'S FUNDING MECHANISMS

As provided for by section s103(2) of the LGA, the Council uses a range of funding tools, mechanisms and sources for its operating and capital expenditure. These tools, mechanisms and sources help to allocate liability (i.e. who should be contributing to the costs) across different sectors and groups within the community.

### Districtwide general rates

Districtwide general rates are used where benefits flow to the district as a whole, and when Council considers the community as a whole should meet the costs of those services. The districtwide general rate is set on land value, on a differential basis.

The Council does not assess a uniform annual general charge.

### The districtwide general rates differential

A differential system has been applied to rural areas to reflect lower population density and demand for services. The differentials are:

Urban rating area		Percentage of urban rate
U1	All rateable rating units	100%
Rural rating area		Percentage of urban rate
R1	Rural rating units less than 50 hectares excluding any such rating units in categories R2 or R3.	38%
R2	Rural rating units equal to or greater than 50 hectares and rating units less than 50 hectares which are part of one farming operation which in total is equal to or greater than 50 hectares	22%
R3	Rural rating units which are identified in the rural village differential rating area maps.	70%



In setting the level of the differential, the Council has considered the requirements of the LGA and a number of other factors, including:

- The benefits each sector or group derives
- The ability of ratepayers within each sector to pay
- The historic relationship between groups of ratepayers and the existing level of the differential
- Ensuring any change to the differential, or level of any change, does not impact unreasonably on any particular group of ratepayers
- To determine equity and fairness, the entire rating system for the Kāpiti Coast district must be considered and it is not appropriate to focus on the differential only
- The impact on the social, cultural, economic, and environmental well-being of the community.

### Targeted rates

Targeted rates are used when the Council considers that transparency is important for the funding of an activity, or where the location or method of rating makes the use of a targeted rate more appropriate and more equitable.

The Council uses four types of targeted rates to allocate the cost of certain activities to an area or the category of properties within the district that benefit, or are set on a districtwide basis to fund a specific group of activities. These are:

- **Targeted Rate – Fixed:** These are fixed rates applied to specific areas and ratepayers that have access to the service. Ratepayers who do not have access to the service do not pay. Examples are the Districtwide Wastewater Disposal rate.
- **Targeted Rates – Variable:** These apply to properties situated in specific areas that benefit from the service, but the rates are based on the value of the property or land. Examples are Districtwide Stormwater rates (based on the property's capital value)
- **Targeted Rates – Volumetric:** These apply to rating units with a metered water supply service. Rates are based on the cubic metres of water consumed or supplied.
- **Targeted Rates – Differential:** Sometimes a targeted rate, whether fixed or variable, must be

adjusted according to usage, or to a particular location where the activity is used. This is referred to as a "Differential Targeted Rate" applicable to some activities such as wastewater and water.

### Subsidies and grants

Most grants and subsidies are sourced from central government and are typically related to specific activities. The main source of government subsidy is from New Zealand Transport Agency (NZTA) to subsidise the construction and maintenance of the roading and footpath network. The Council also receives a subsidy distribution of local authorities' petrol tax. Council recognises the funding as income in accordance with generally accepted accounting practice (GAAP). NZTA funding received for capital purposes cannot be used to offset the rates requirement.

### Fees and charges

The Council uses a range of fees and charges to recover a proportion of the cost to provide facilities and services. Generally, the greater the degree of identifiable private benefit, the more likely it is that service costs can be recovered through fees and charges.

### Interest and dividends from investments

The Council receives an annual dividend from its investment in the Local Government Funding Agency (LGFA) and interest income from its working capital balances and term deposits (in accordance with its debt prefunding strategy as set out in the Financial Strategy).

### Fines, penalties, and infringement fees

This includes penalties for late payment of rates, parking infringements, dog infringements, and noise infringements.

### Borrowing

The Council borrows to fund capital works where other sources of funding are not available or not appropriate. It may also enter into short-term borrowing arrangements for the management of cashflow. In general Council does not fund operating expenditure by borrowing. The exception is to fund the impacts on ratepayer's

intergenerational equity or to fund expenditure over the period within which benefits are received. Any borrowings associated with these expenses will be repaid over time.

### Proceeds from asset sales

Proceeds from asset sales will be used for the repayment of debt and/or the acquisition of new assets.

### Development contributions and financial contributions

Section 198 of the LGA allows Council to require a contribution from developments to ensure that a fair proportion of the cost of infrastructure needed to serve growth is funded by those who cause the need for that infrastructure (i.e. the developments leading to growth).

The Council also requires financial contributions from new developments under the Kāpiti Coast District Plan to avoid, remedy, or mitigate the adverse effects of development activities on the environment.

### Lump sum contributions

Lump sum contributions are where ratepayers are asked to make a capital (or lump sum) payment towards meeting the cost of providing a particular asset in their community rather than pay for these capital costs via an annual targeted rate.

### Regional fuel taxes

Regional fuel taxes under the Land Transport Management Act 2003 may be used to fund the operating expenditure associated with approved list of transport capital projects as set out in the regional fuel tax scheme.

### Other Sources of Funding

The Council also funds operating expenditure from other sources including:

- **Use of rates funded surpluses from previous financial periods.** Where Council has recorded an actual rates funded surplus in one financial period it may pass this benefit on to ratepayers in a subsequent financial period. A rates funded surplus arises from the recognition of additional income or through savings in rates

funded expenditure. Council considers that passing this benefit on to ratepayers in future financial periods improves the principle of intergenerational equity, in that any financial benefit is passed on to those ratepayers who shared the rates-funding burden in the financial period that the surplus was generated.

The amount of any rates funded surplus carried forward from previous financial periods will be accounted for as an operating deficit in the year the benefit is passed on to ratepayers. In calculating the level of rates funded surplus to be carried forward, consideration will be given to the nature of the factors giving rise to the rates funded surplus (for example, whether they are cash or non-cash in nature).

The Council will not carry forward surpluses in relation to:

- The sale of assets. Such surpluses shall be used for repayment of borrowings and/or new assets.
  - Trust and bequest revenue. Such surpluses shall be applied in accordance with the terms on which they are provided.
  - Revenue received for capital purposes. Such surpluses shall be retained to fund the associated capital expenditure.
  - Unrealised gains arising from fair value adjustments to assets and liabilities. These gains are unrealised accounting adjustments in the period in which they are recognised.
  - **Funding of expenditure from restricted or special funds.** Certain operating and capital costs may be funded from restricted or special funds. Restricted and special funds are those reserves within Council's equity that are subject to special conditions of use, whether under statute or accepted as binding by the Council, and that may not be revised without reference to the courts or a third party.
- Transfers may be made only for specified purposes or when specified conditions are met. The following restricted and special funds are available for use by Council:
- *Plant purchase and renewal fund.* The purpose of the reserve is to fund ongoing replacement of plant and vehicles when this falls due. The reserve is funded from depreciation charges on our current plant and vehicles.

- *Waikanae Property fund.* The purpose of the reserve is to fund improvements to Council-owned properties in Waikanae. The source of funds is the proceeds from sale of other Council property in the Waikanae ward (excluding districtwide funded properties).
- *Waikanae Capital Improvements fund.* The purpose of the reserve is to fund capital improvements in the Waikanae ward and also to provide capital grants to Waikanae organisations in accordance with approved criteria. The source of funds is Waikanae ward's share of the property assets of the Horowhenua District Council and interest earned on the capital sum.
- *Council-created reserves.* The Council-created reserves are reserves created by a Council decision. These include:
  - contingency fund;
  - Paekākāriki Campe Estate;
  - roading reserve upgrading contributions; and
  - financial contribution reserve.

The Council may alter them without reference to any third party or the courts. Transfers to and from these reserves are at the Council's discretion.

- **Trusts and bequests.** The Council may sometimes be the recipient/holder of trusts and bequests. These funds can only be used for the express purposes for which they were provided to the Council. The Council may expend money, of an operating or capital nature, from its trusts and bequests in accordance with the specified conditions of those funds. For the avoidance of doubt, the Council does not fund the expenditure from its trusts and bequests from any of the sources of operating revenue.

### Funding of operating expenditure

Operating revenue is set at such a level for the Council to meet its projected operating expenditure, (unless it is prudent not to), and to comply with applicable legislation and GAAP. The Council will use a mix of revenue sources to meet operating expenses, the major components of which are provided in the in the Summary of Funding Source table included under each activity.

### Funding of capital expenditure

The Council's funding of capital expenditure must comply with applicable legislation and GAAP, and is derived from a mix of revenue sources. The method of funding generally depends on the asset expenditure – whether it is a renewal of an existing asset or an upgrade of an existing asset or a completely new asset.

The key funding mechanism for asset renewals is depreciation, which means that the funding is effectively through rates.

For infrastructure, there are two components of upgrade – a growth component to cater for the increased population and a level of service component which reflects community demands for new assets. The growth portion of our asset upgrades is funded largely by development contributions and financial contributions; the level of service portion is largely funded by debt.

The major sources of funding for capital expenditure are provided in the Summary of Funding Source table included under activity.

## 3. FUNDING PRINCIPLES

In developing the Policy, Council must consider the matters in section 101(3) and give effect to section 101(1) of the LGA, to act prudently and in the best interests of the community.

Section 101(3) involves a two-step process:

#### Step 1 – for each activity Council must consider:

- a. the community outcome(s) to which the activity primarily contributes;
- b. the distribution of benefits between the community as a whole, and any identifiable parts of the community, and individuals;
- c. the period over which benefits occur;
- d. the extent to which the actions or inactions of particular individuals or groups contribute to a need to undertake the activity; and
- e. the costs and benefits of funding the activity distinctly from other activities.

#### Step 2 –Council must then consider:

The overall impact of any allocation of revenue needs on the current and future social, economic, environmental, and cultural well-being of the

community. Such considerations (Section 101(3) & Section 103) might include: affordability; barriers to access services; and legal constraints.

The funding principles and the two-step process are further discussed below, including how the benefit and funding respond and support the community outcomes and Council's top-10 priorities.

### Community outcomes and Council priorities

In considering the benefit and funding matters in section 101(3) of the LGA, the Council and community partners have identified a set of community outcomes and Council's top-10 priorities to respond to and support the cultural, economic, environmental, and social wellbeing of the people in the district.

In addition, the Council has considered and aims to support the principles set out in the Preamble to the Te Ture Whenua Maori Act 1993 in developing this Policy,

#### THE COMMUNITY OUTCOMES FOR THE DISTRICT ARE AS FOLLOWS:

**Place:** Our place is resilient and liveable for current and future generations. Our natural environment, water, land, and infrastructure remains accessible, well maintained and protected from degradation, including climate change impacts as we grow.

**People:** Tāngata/people are supported to live, work, and play in our district. Our people have access to services, resources, and opportunities that enable them to lead healthy, fulfilling lives and feel connected within their communities.

**Partnership:** We partner with others to connect, facilitate, and advocate for the good and all in Kāpiti. Our community is involved in decisions that affect Kāpiti, and business, government, and community groups work together to ensure resources and funds support our economic needs.

**Working with our Mana Whenua partners:** We are committed to our partnership with mana whenua, and ensuring we address and prioritise issues of importance for our iwi partners. Appointed mana whenua representatives have a seat at our governance table, and we work together in mana-enhancing ways for our community.

#### THE COUNCIL'S "TOP-10" PRIORITIES FOR THE DISTRICT ARE AS FOLLOWS:

##### Place:

1. Develop a plan to address inland flooding and ponding – stormwater, infrastructure, and the impacts of the government's ongoing reform programme.
2. Implement a 'good' growth strategy that balances needs for housing and our environment, supported by appropriate district planning and regional spatial planning.
3. Develop a climate strategy to reach our bold emissions reduction goals, and an environment strategy to set out the state of the environment and how we enhance it.

##### People:

4. Increase inclusiveness spaces and creative opportunities for all, and ensure intergenerational inequity is addressed.
5. Enable residents to earn a living in Kāpiti, through increased tourism and economic development.
6. Implement the housing strategy.
7. Shape the design for a health strategy to create more coordination and more service.

##### Partnership:

8. Create a shared vision for Kāpiti.
9. Lift mana and pride in KCDC's operational culture so that we deliver more to you.
10. Support KCDC to remain on-track and improve accountability.

The Council's activities are presented as follows:

Group of Activities	This is a broad grouping of activities consolidated into five strategic areas in which we provide a service to the community, for example Infrastructure. The Council has six groups of activities.																															
Activity	The individual activities that make up a Group of Activities. For example, within the Infrastructure group, Access and Transport is an activity.																															
Sub-Activity	Within some Activities there may be several distinct sub-activities delivered. For example, in the Infrastructure group, the Sustainability and Resilience activity delivers three distinct sub-activities – Climate Change, Waste Minimisation, and Emergency Management and Recovery.																															
Activity Description	A brief description is provided for each activity.																															
Contribution to community outcomes	The community outcomes and Top 10 priority to which the activity contributes is identified, indicating primary (VVV), contributing to (VV), or minor impacts (V).																															
	Place	People	Partnership																													
	✓✓	✓✓✓	✓																													
Benefit and Funding Rationale	<p>This section briefly describes the Council’s consideration of the matters in section 101(3) of the LGA:</p> <p>who benefits from the activity (e.g. individuals/groups – “private”; or wider community – “public”)</p> <p>the timeframe of activity benefit (e.g. one-off or on-going, intergenerational)</p> <p>the extent to which the actions or inaction of any group or individual contributes toward the need for the activity (e.g. user/polluter pays)</p> <p>the costs and/or benefits of funding the activity distinctly from other activities</p> <p>the overall impact of allocation of liability and why the funding allocation/source was chosen.</p>																															
Summary of Funding Source Allocation	<p>A general indication of the source of funding over 2024-34 (which can vary year to year) and the relative ratio between sources for the sub-activity, e.g.: the <b>operational expenditure funding</b> for Parks and Reserves is funded through:</p> <table><tr><th colspan="5">Operating costs</th></tr><tr><th>User Fees</th><th>Other Income</th><th>Rates</th><th>General Rates</th><th>Targeted Rates</th></tr><tr><td>0-5%</td><td></td><td>95-100%</td><td>0-5% (districtwide general rate)</td><td>95-100% (community facilities rate)</td></tr></table> <p>The <b>capital expenditure funding</b> for Parks and Open Spaces activity is funded through:</p> <table><tr><th colspan="2">Capital</th></tr><tr><th>Funding Source</th><th>Proportion of Funding for 2024-34 (10-Year Average)</th></tr><tr><td>Rates funded depreciation</td><td>23%</td></tr><tr><td>Capital grants and subsidies</td><td>-</td></tr><tr><td>Development and financial contributions</td><td>29%</td></tr><tr><td>Borrowings</td><td>47%</td></tr><tr><td><b>Total</b></td><td><b>100%</b></td></tr></table>			Operating costs					User Fees	Other Income	Rates	General Rates	Targeted Rates	0-5%		95-100%	0-5% (districtwide general rate)	95-100% (community facilities rate)	Capital		Funding Source	Proportion of Funding for 2024-34 (10-Year Average)	Rates funded depreciation	23%	Capital grants and subsidies	-	Development and financial contributions	29%	Borrowings	47%	<b>Total</b>	<b>100%</b>
Operating costs																																
User Fees	Other Income	Rates	General Rates	Targeted Rates																												
0-5%		95-100%	0-5% (districtwide general rate)	95-100% (community facilities rate)																												
Capital																																
Funding Source	Proportion of Funding for 2024-34 (10-Year Average)																															
Rates funded depreciation	23%																															
Capital grants and subsidies	-																															
Development and financial contributions	29%																															
Borrowings	47%																															
<b>Total</b>	<b>100%</b>																															

#### 4. SUMMARY OF BENEFIT AND SOURCE OF FUNDING BY ACTIVITY

Following is a summary of the analysis for each Council activity and the approximate proportions of intended sources for total operational and capital funding over the 2024-34 period. Funding sources and proportions can vary over time due to the availability of grants and subsidies and changes in service and inflationary adjustments (since expenses and revenue have different inflationary drivers). As the proportion of funding of each activity may vary, the percentage figure area is approximate and in some cases is presented as a band to acknowledge the variation that may occur over the 10-year period. Further information of each activity is provided later in this section.

##### Summary of operating expenditure funding targets for 2024-34 LTP.

Activity Group	Activity	Sub-Activity	LTP 2024-34 Funding Targets	
			Public (Rates)	Private (Fees and User Charges and Other Income)
Infrastructure	Coastal Management	Coastal Management	100%	-
		Coastal Adaptation	100%	-
	Access and Transport	Access and Transport	65-80%	20-35%
	Stormwater	Stormwater and Flood Protection	100%	-
	Wastewater	Wastewater Management	100%	-
	Water	Water Management	100%	-
	Sustainability and Resilience	Waste Minimisation	55-65%	35-45%
		Climate Change	100%	-
		Emergency Management and Recovery	95-100%	0-5%
Services	Community Facilities	Pensioner Housing	20-45%	55-80%
		Public Toilets	100%	-
		Facilities (Other)	90-95%	5-10%
		Public Halls	80-90%	10-20%
	Parks and Open Spaces	Parks and Reserves	95-100%	0-5%
		Cemeteries	30-40%	60-70%
	Recreation and Leisure	Libraries	95-100%	0-5%
		Museums and Art	95-100%	0-5%
		Swimming Pools	70-80%	20-30%
Partnership	Community Support	Connected Communities Network	100%	-
	Economic Development	Economic Development	100%	-
	Governance	Support to Elected Members	100%	-
	Tangata Whenua	Iwi Partnerships	100%	-

Activity Group	Activity	Sub-Activity	LTP 2024-34 Funding Targets	
			Public (Rates)	Private (Fees and User Charges and Other Income)
District Planning	Regulatory Services	Building Consents	30-40%	60-70%
		Resource Consents	40-50%	50-60%
		Environmental Health and Compliance	65-75%	25-35%
		Public Spaces and Animal Management	35-45%	55-65%
	Districtwide Planning	District Plan	100%	-
		Policy	100%	-
		Strategy	100%	-
		Strategic Development	100%	-
		Housing	100%	-
Organisational Health	Organisational Health	Organisational Health	100%	-

The following tables provide a summary of the funding considerations for the Council activities for the 2024-34 Long-Term Plan:

Coastal Management	
Activity Group	Infrastructure
Activity	Coastal Management
Sub-Activity	<ul style="list-style-type: none"> <li>Coastal Management</li> <li>Coastal Adaptation</li> </ul>
Activity Description	<p>The Council works to protect public roads, water, and drainage infrastructure by maintaining Council-owned seawalls and facilitating beach protection projects with the community.</p> <p>The Council will do this by:</p> <p><b>Coastal Management</b></p> <ul style="list-style-type: none"> <li>providing protection from sea level rise to ensure coastal mitigation and adaptation actions are completed to standard (includes seawall maintenance and upgrades).*</li> </ul> <p><b>Coastal Adaptation</b></p> <ul style="list-style-type: none"> <li>engaging the community on coastal adaptation;</li> <li>progressing of Takutai Kāpiti project including support of community coastal restoration initiatives focused on the protection and restoration of natural dune and coastal processes;**</li> <li>carrying out ongoing investigation and documentation of coastal hazards and management of areas of high and outstanding natural character; and</li> <li>ensuring safety through beach patrols, monitoring and signage.</li> </ul>

Coastal Management							
	<p>Notes:</p> <p>* Such an activity purpose should not be construed as an absolute commitment to protection of all Council assets as a matter of course. Decisions will be made on a case-by-case basis, as set out under the relevant asset management plan and guided by the Coastal Strategy.</p> <p>** This activity purpose does not usually include investment in, or responsibility for, the protection of private assets. This indicates a funding source for community initiatives and does not commit to any particular action. Funding decisions are made on a case-by-case basis and will consider if a sufficient level of public benefit arises from proposed works. Decisions will be guided by the Coastal Strategy.</p>						
Contribution to community outcomes	Sub-Activity		Place		People		Partnership
	Coastal Management		✓✓✓		✓✓		✓
	Coastal Adaptation		✓✓✓		✓		✓✓
Who benefits – individuals, groups of individuals, or the community as a whole?	<ul style="list-style-type: none"><li>community – all users of protected public assets;</li><li>community generally – protection and restoration of coastal character and systems; and</li><li>opportunities for private benefit from actions to protect public assets.</li></ul>						
Can the beneficiaries be identified?	Yes, but any private beneficiaries are a consequence of an action to protect a public asset (there is an explicit policy intention not to protect private assets).						
Period of benefits	Ongoing benefits for the period the infrastructural assets are being maintained and renewed.						
Who/what creates need?	Cumulative actions of settlement, climate processes, and the action of the sea.						
Costs and benefits of distinct funding	Almost all benefits of this activity flow to the community as a whole, although there is a small amount of consequential private benefit. The task and cost associated with identifying private beneficiaries along each seawall (which includes private properties, power lines and underground pipes), keeping this information regularly updated, and the administrative costs of charging are significant. Identifying the level of benefit attributable to each beneficiary group is also complex. The benefits gained from recovering a portion of the cost of publicly funded coastal defence structures from private beneficiaries, offset the costs of separately identifying and charging these beneficiaries. Therefore, it is appropriate to fund this activity 100% from districtwide general rates.						
Overall impact of allocation of liability	By protecting the coast from erosion, the Council is restoring and enhancing our natural environment for the benefit of current and future generations. This benefits the whole community and it is fair and appropriate to fund 100% of this activity from districtwide general rates.						
Funding source allocation	Operating costs						
	Activity	Service	User Fees	Other Income	Rates	General Rates	Targeted Rates
	Coastal Management	Coastal Management	-	-	100%	100% (districtwide general rate)	-
	Coastal Adaptation	-	-	100%			



Coastal Management				
Funding source allocation	<b>Capital costs</b>			
	The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.			
	Coastal Management activity capital expenditure projects are funded through a combination of rates funded depreciation and borrowings.			
	<b>Funding Source</b>		<b>Proportion of Funding for 2024-34 (10-Year Average)</b>	
	Rates funded depreciation		71%	
	Capital grants and subsidies (incl NZTA subsidies)		-	
	Development and financial contributions		-	
	Borrowings		29%	
Total		100%		
Access and Transport				
Group Activity	Infrastructure			
Activity	Access and Transport			
Sub-Activity	Access and Transport			
Activity Description	<p>The Council ensures road maintenance and upgrades are completed to standard and enable safe traffic use.</p> <p>The Council does this by:</p> <ul style="list-style-type: none"><li>maintaining a transport network and associated facilities for walking, cycling, vehicles, and passenger transport</li><li>carrying out maintenance, renewals, and upgrades of the network including roads, cycleways, walkways and bridleways, traffic management services, and environmental services etc</li><li>providing road safety education programmes</li><li>improving access links between public and private spaces, facilities, social services, recreation etc</li><li>improving access and connectivity throughout the district and encouraging economic growth through more attractive and vibrant town centres.</li></ul>			
Contribution to community outcomes	<b>Sub-Activity</b>	<b>Place</b>	<b>People</b>	<b>Partnership</b>
	Access and Transport	✓✓✓	✓✓	✓
Who benefits - individuals or groups of individuals or community as a whole?	<ul style="list-style-type: none"><li>accessibility of services and facilities, and ease of transportation throughout the district (for example, access to work and local economy, health and recreation, and environmental quality) benefits both Individual users of the transport network and the entire community</li><li>land developers benefit from the activity as it also creates access to new developments.</li></ul>			
Can the beneficiaries be identified?	<ul style="list-style-type: none"><li>Yes – the entire community</li><li>Yes – individual users of the network</li><li>Yes – property developers</li></ul>			

Access and Transport																				
Period of benefits	Ongoing benefits for the period the infrastructural assets are being maintained and renewed.																			
Who/what creates need?	The community at large, including property developers, create the need for an accessible urban environment where transport links are readily available for both business and public use, including mode choice.																			
Costs and benefits of distinct funding	The distinct beneficiaries for each component of the activity supports the use of multiple funding streams. Given the size of the expenditure, separate funding is considered important for transparency.																			
Overall impact of allocation of liability	This activity is partly funded by a subsidy from NZTA, which also passes on funding from fuel taxes. As there are wide variations between the benefits received and impacts created by different road users, it is appropriate to fund this activity through a roading targeted rate, which includes a differential category reflecting different levels of usage across the district.																			
Funding source allocation	<b>Operating costs</b> <table> <tr> <th>Activity</th><th>Sub-Activity</th><th>User Fees</th><th>Other Income</th><th>Rates</th><th>General Rates</th><th>Targeted Rates</th></tr> <tr> <td>Access and Transport</td><td>Access and Transport</td><td>&lt;1%</td><td>20-35%</td><td>65-80%</td><td>15-20% (districtwide general rate funds development of town centres)</td><td>80-85% (districtwide roading capital value rate funds access and transport)</td></tr> </table> <p>Funded by:</p> <ul style="list-style-type: none"> <li>districtwide roading rates;</li> <li>petrol tax; and</li> <li>central government – NZTA subsidy (51%).</li> </ul> <b>Capital costs</b> The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity. Access and Transport activity capital expenditure projects are funded through:						Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates	Access and Transport	Access and Transport	<1%	20-35%	65-80%	15-20% (districtwide general rate funds development of town centres)	80-85% (districtwide roading capital value rate funds access and transport)
Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates														
Access and Transport	Access and Transport	<1%	20-35%	65-80%	15-20% (districtwide general rate funds development of town centres)	80-85% (districtwide roading capital value rate funds access and transport)														
					Proportion of Funding for 2024-34 (10-Year Average)															
Funding Source																				
Rates funded depreciation					51%															
Capital grants and subsidies (including NZTA subsidies)					25%															
Development and financial contributions					2%															
Borrowings					22%															
<b>Total</b>					<b>100%</b>															

Stormwater				
Group Activity	Infrastructure			
Activity	Stormwater			
Sub-Activity	Stormwater and Flood Protection			
Activity Description	<p>Council provides a stormwater and flood protection network to manage surface water run-off from the district's urban catchments while protecting the receiving environment, ensuring water quality, and reducing risks to human life, health and property from flooding.</p> <p>Council does this by:</p> <ul style="list-style-type: none"> <li>maintaining an effective and safe and efficient method of discharge of stormwater on land and water quality; and</li> <li>providing stormwater infrastructure and flood protection for Kāpiti.</li> </ul>			
Contribution to community outcomes	<b>Sub-Activity</b>	<b>Place</b>	<b>People</b>	<b>Partnership</b>
	Stormwater and Flood Protection	✓✓✓	✓✓	✓
Who benefits - individuals or groups of individuals or community as a whole?	<ul style="list-style-type: none"> <li>developers – the use of downstream public assets to discharge stormwater. Note: the Council employs a policy of hydraulic neutrality for up to 1:100 year events; and</li> <li>individual property owners benefit from safe and efficient discharge of stormwater and protection from flooding. Though these benefits are private, they are not exclusive – all homes and businesses benefit, and the network needs to exist for the public good regardless of the individual benefits.</li> <li>the stormwater system benefits the whole community, both by protecting public property and by protecting public health and safety. The system is a fundamental part of the city's infrastructure.</li> </ul>			
Can the beneficiaries be identified?	Yes – individual property owners, developers, and the whole community.			
Period of benefits	Ongoing benefits for the period the infrastructure assets are being maintained and renewed.			
Who/what creates need?	<ul style="list-style-type: none"> <li>developments that exacerbate stormwater run-off through the construction of impermeable surfaces</li> <li>the community at large (historically) located in areas vulnerable to flooding and hazards</li> <li>climate change effects (increase over baseline)</li> <li>population growth.</li> </ul>			
Costs and benefits of distinct funding	<p>Not all residents have access to the network, so there is no basis for charging all residents for its provision. Targeted rates are appropriate for the bulk of this activity, as the benefit accruing to individuals is related in part to the size of the property they inhabit. The size of the property is in turn linked to its capital value, making a capital value rating mechanism appropriate.</p> <p>However, the provision of districtwide strategic flood protection work benefits the whole community by protecting public property and public health and safety. It is appropriate to fund this activity through districtwide general rates.</p>			
Overall impact of allocation of liability	Approximately 60% of the cost of this activity is funded by a targeted rate so the community not within the Paraparaumu/Raumati stormwater network are not directly subsidising this activity through property rates.			

Stormwater							
Funding source allocation	Operating costs						
	Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates
	Stormwater	Stormwater and Flood Protection	-	-	100%	35-45% (districtwide general rate)	55-65% (districtwide stormwater rate)
Funded by:							
<ul style="list-style-type: none"><li>capital value rates set for each stormwater rating area</li><li>districtwide general rates for districtwide strategic flood protection work.</li></ul>							
Capital costs							
The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.							
Stormwater activity capital expenditure projects are funded through:							
Funding Source					Proportion of Funding for 2024-34 (10-Year Average)		
Rates funded depreciation					27%		
Capital grants and subsidies (incl NZTA subsidies)					7%		
Development and financial contributions					3%		
Borrowings					62%		
Total					100%		
<ul style="list-style-type: none"><li>development contributions for capacity incurred for private development proportional to level incurred; and</li><li>100% public funded for works unrelated to private development.</li></ul>							

Wastewater					
Group Activity	Infrastructure				
Activity	Wastewater				
Sub-Activity	Wastewater Management				
Activity Description	<p>The Council ensures that the wastewater system is managed effectively for Kāpiti. The Council will do this by:</p> <ul style="list-style-type: none"> <li>maintaining a safe and efficient method of collection, treatment and disposal of wastewater;</li> <li>implementing waste minimisation initiatives;</li> <li>maintaining of health standards; and</li> <li>ensuring services provided for commercial and industrial are effective and efficient.</li> </ul>				
Contribution to community outcomes	Sub-Activity	Place	People	Partnership	
	Wastewater	✓✓✓	✓✓	✓	

Wastewater							
Who/what creates need?	<ul style="list-style-type: none"><li>• individuals and businesses through the need to dispose of personal waste</li><li>• users of wastewater service for disposal of waste created by business activity</li><li>• exacerbators (waste disposers) who dispose of excessive volumes of waste due to high water use</li><li>• entire community as a result of the need for public health services due to density of settlement.</li></ul>						
Who benefits - individuals or groups of individuals or community as a whole?	<ul style="list-style-type: none"><li>• entire community benefits from safe and efficient disposal of wastewater.</li><li>• commercial and industrial businesses benefit specifically from the provision of wastewater services to treat and dispose of waste.</li><li>• households benefit from the disposal of personal waste.</li><li>• exacerbators benefit.</li><li>• public benefit from dealing with public health effects.</li></ul>						
Can the beneficiaries be identified?	Yes.						
Period of benefits	Ongoing benefits for the period the infrastructure assets are being maintained and renewed.						
Costs and benefits of distinct funding	Users can be identified and charged the full costs of the activity through connection charges, targeted rates and development contributions. The benefits of targeting these rates outweigh the associated collection costs.						
Overall impact of allocation of liability	While it is recognised that there is a whole community benefit from this activity, this, along with the benefit received by individuals is best reflected through a targeted rate imposed on those properties with sewer connections.						
Funding source allocation	<b>Operating costs</b>						
	<b>Activity</b>	<b>Sub-Activity</b>	<b>User Fees</b>	<b>Other Income</b>	<b>Rates</b>	<b>General Rates</b>	<b>Targeted Rates</b>
	Wastewater	Wastewater management	-	-	100%	-	100% (districtwide wastewater disposal rate)
	Funded by: <ul style="list-style-type: none"><li>• fixed charges (including differential) per sewerage pan.</li></ul>						
	<b>Capital costs</b>						
	The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.						
	Wastewater activity capital expenditure projects are funded through:						
	<b>Funding Source</b>					<b>Proportion of Funding for 2024-34 (10-Year Average)</b>	
	Rates funded depreciation					58%	
	Capital grants and subsidies (incl NZTA subsidies)					9%	
	Development and financial contributions					2%	
	Borrowings					32%	
	<b>Total</b>					<b>100%</b>	

Water				
Group Activity	Infrastructure			
Activity	Water			
Sub-Activity	Water Management			
Activity Description	<p>The Council ensures that the drinking water system is managed effectively, including provision of safe drinking water to Kāpiti residents, commercial, and industrial enterprises and protects life through fire-fighting capacity.</p> <p>The Council will do this by:</p> <ul style="list-style-type: none"> <li>ensuring efficient use of water and management of effects on the environment;</li> <li>improving the efficient use of potable water;</li> <li>maintaining a safe and efficient provision of drinking water;</li> <li>maintaining health standards;</li> <li>ensuring services provided for commercial and fire-fighting are effective and efficient; and</li> <li>carrying out maintenance of the network, including wells, pump stations, treatment facilities, reservoirs, and underground reticulation pipes and meters.</li> </ul>			
Contribution to community outcomes	Sub-Activity	Place	People	Partnership
	Water Management	✓✓✓	✓✓	✓
Who benefits - individuals or groups of individuals or community as a whole?	<ul style="list-style-type: none"> <li>entire community benefits from: <ul style="list-style-type: none"> <li>public health benefits from the safe and efficient provision of drinking water, and ensuring an adequate supply of water for commercial use and fire-fighting.</li> <li>management of water use to reasonable/responsible levels – deferred impacts on the environment, deferred need for infrastructure investment.</li> </ul> </li> <li>individual households with water connections directly benefit.</li> <li>commercial businesses benefit specifically from the provision of water services.</li> </ul>			
Can the beneficiaries be identified?	Yes, for properties within Council's network area that can connect to the network, or with a water connection, and where measurement of consumptions is used.			
Period of benefits	Ongoing benefits for the period of active water management and the life of the water infrastructure assets.			
Who/what creates need?	<ul style="list-style-type: none"> <li>individuals and households for essential and agreed non-essential needs.</li> <li>exacerbators – excessive users of potable water for non-essential needs.</li> <li>entire community creates the need for a safe urban environment where water services are adequately provided and health standards maintained.</li> <li>commercial and industrial enterprises create need for water services applicable to their businesses.</li> <li>fire-fighting services create need for water services to carry out their jobs.</li> </ul>			
Costs and benefits of distinct funding	<p>The benefit of this activity accrues primarily to those properties located within Council's water network area that can physically connect to the network. It is therefore considered appropriate and transparent to fund this separately.</p> <p>The benefits of these targeted rates outweigh the associated administrative costs.</p>			

Water

Overall impact of allocation of liability

While it is recognised that there is a community wide benefit from the provision of water supply, this, along with the benefit received by individuals is best reflected through a targeted rate imposed on those properties located within the serviced area. Targeted rates are appropriate to fund majority of this activity to enable a more equitable distribution of costs through a districtwide fixed annual charge and a volumetric charge. There is also a separate targeted rate for the Hautere/Te Horo water supply. The remainder is funded by fees and user charges for water connections.

Funding source allocation

Operating costs

Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates
Water	Water Management	<1%	-	100%	-	40-50% (districtwide water supply volumetric rate) 50-60% (districtwide water supply fixed rate)

Funded by:

- water meter charges for private beneficiaries of the district’s urban water supply system made up of a fixed charge and a volumetric charge;
- volumetric water charge for water used or supplied per rateable unit;
- fixed water charge per rateable unit or part use thereof;
- targeted rates set for private beneficiaries who take up the Council’s water retrofit service offer for Council-approved water conservation purposes that reduce the use of the Council’s potable water supply;
- separate targeted rate for the Hautere/Te Horo water supply.

Capital costs

The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.

Water activity capital expenditure projects are funded through:

Funding Source	Proportion of Funding for 2024-34 (10-Year Average)
Rates funded depreciation	41%
Capital grants and subsidies (incl NZTA subsidies)	3%
Development and financial contributions	8%
Borrowings	48%
Total	100%

Sustainability and Resilience				
Group Activity	Infrastructure			
Activity	Sustainability and Resilience			
Sub-Activity	<ul style="list-style-type: none"> <li>• Waste Minimisation</li> <li>• Climate Change</li> <li>• Emergency Management and Recovery</li> </ul>			
Activity Description	<p>The Council is committed to driving and enabling a sustainable future for waste minimisation, climate change mitigation and adaptation, and emergency management and recovery services.</p> <p>The Council will do this by:</p> <p><b>Waste Minimisation:</b></p> <ul style="list-style-type: none"> <li>• enabling and providing effective and efficient solid waste services and facilities across all Council activities;</li> <li>• facilitating waste minimisation education, projects and support; and</li> <li>• taking after-care of landfills.</li> </ul> <p><b>Climate Change:</b></p> <ul style="list-style-type: none"> <li>• providing education and awareness programmes to Kāpiti residents on climate change;</li> <li>• ensuring efficient use of carbon and energy management across Council; and</li> <li>• embedding climate change and resilience into the design and implementation of all Council programmes and activities.</li> </ul> <p><b>Emergency Management and Recovery:</b></p> <ul style="list-style-type: none"> <li>• providing education and awareness programmes to Kāpiti residents on emergency preparedness;</li> <li>• ensuring civil defence emergency management practices are in place; and</li> <li>• improving staff, community and Emergency Operation Centre readiness, response, and recovery.</li> </ul>			
Contribution to community outcomes	<b>Sub-Activity</b>	<b>Place</b>	<b>People</b>	<b>Partnership</b>
	Waste Minimisation	✓✓✓	✓✓	✓
	Climate Change	✓✓✓	✓✓	✓
	Emergency Management and Recovery	✓	✓✓✓	✓✓
Who benefits - individuals or groups of individuals or community as a whole?	<ul style="list-style-type: none"> <li>• the community at large benefits from: <ul style="list-style-type: none"> <li>- solid waste services and waste minimisation education and support;</li> <li>- embedding climate change education and support enabling residents to engage and change personal behaviour;</li> <li>- public health effects; and</li> <li>- emergency management and response operations</li> </ul> </li> <li>• the exacerbator (waste disposer) benefits from the safe and efficient collection and disposal of solid waste by licensed collectors who are monitored by the Council</li> <li>• households and businesses benefit from emergency management response and recovery</li> <li>• identifiable parts of the community benefits from convenience of location and operating hours of the resource recovery centre.</li> </ul>			



Sustainability and Resilience																																			
Can the beneficiaries be identified?	Yes, the entire community, identifiable parts of the community and individual users/ households.																																		
Period of benefits	Ongoing benefits for the period the service is undertaken. Benefits to the environment through reducing waste and other environmental sustainability initiatives also ensure our environment can be enjoyed now and also by future generations.																																		
Who/what creates need?	Exacerbator - residents/businesses/consumers creates the need to reduce waste and dispose of safely. All residents, businesses, community groups, and government organisations creates the need for preparation to manage with emergency and climate related events. services are adequately provided and health standards maintained.																																		
Costs and benefits of distinct funding	The distinct beneficiaries for each component of the activity support multiple funding streams. Given the size of the expenditure, separate funding is considered important for transparency. User fees are used to recover costs in many ways to reflect individual private benefits and the residual cost is funded from rates.																																		
Overall impact of allocation of liability	<p><b>Waste Minimisation:</b> Although the benefits of this activity are shared between individuals and the community as a whole, the Council believes users of the city's landfills should bear the costs. The Council believes it is appropriate to take a "polluter pays" approach to its solid waste operations, meaning landfill fees should be set at levels that discourage waste. This approach is justified by the significant benefits to the city's environment from reducing the amount of waste dumped in landfills.</p> <p><b>Climate Change:</b> Enabling climate change mitigation and adaptation drives and enables a sustainable future, which benefits the whole community now and into the future. Therefore, it is appropriate to fund this activity from the districtwide general rate.</p> <p><b>Emergency Management and Recovery:</b> While individuals benefit from emergency management work in the event of a disaster, the benefit to the whole community far outweighs this. The Council believes the fairest and most effective way to fund this activity is from districtwide general rates.</p>																																		
Funding source allocation	<table><tr><th colspan="7">Operating costs</th></tr><tr><th>Activity</th><th>Sub-Activity</th><th>User Fees</th><th>Other Income</th><th>Rates</th><th>General Rates</th><th>Targeted Rates</th></tr><tr><td rowspan="3">Sustainability and Resilience</td><td>Waste Minimisation</td><td>35-45%</td><td>-</td><td>55-65%</td><td rowspan="3">100% (districtwide general rate)</td><td rowspan="3">-</td></tr><tr><td>Climate Change</td><td>-</td><td>-</td><td>100%</td></tr><tr><td>Emergency Management and Recovery</td><td>0-5%</td><td>-</td><td>95-100%</td></tr></table>						Operating costs							Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates	Sustainability and Resilience	Waste Minimisation	35-45%	-	55-65%	100% (districtwide general rate)	-	Climate Change	-	-	100%	Emergency Management and Recovery	0-5%	-	95-100%
Operating costs																																			
Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates																													
Sustainability and Resilience	Waste Minimisation	35-45%	-	55-65%	100% (districtwide general rate)	-																													
	Climate Change	-	-	100%																															
	Emergency Management and Recovery	0-5%	-	95-100%																															

Funding source allocation	<b>Capital costs</b>
	The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.
	Sustainability and Resilience activity capital expenditure projects are funded through:
Proportion of Funding for 2024-34 (10-Year Average)	
Funding Source	
Rates funded depreciation	90%
Capital grants and subsidies (incl NZTA subsidies)	-
Development and financial contributions	-
Borrowings	10%
<b>Total</b>	<b>100%</b>

Community Facilities	
Group Activity	Services
Activity	Community Facilities
Sub-Activity	<ul style="list-style-type: none"> <li>• Pensioner Housing</li> <li>• Facilities (Other)</li> <li>• Public Halls</li> <li>• Public Toilets</li> </ul>
Activity Description	<p>The Council provides public facilities that allow for community participation. This activity also involves asset management, maintenance, and replacement of civic property assets, and renting of pensioner housing that supports the provision of affordable accommodation to people on low incomes.</p> <p>The Council will do this by:</p> <p><b>Pensioner Housing:</b></p> <ul style="list-style-type: none"> <li>• providing 118 one-bedroom social housing targeting the elderly, disabled, and those meeting qualifying criteria.</li> <li>• ensuring that an adequate supply of safe, accessible, and affordable pensioner flats is available to those in need.</li> <li>• From 2026, pensioner housing will be established as a community housing provider and transfer existing housing assets to a new entity.</li> </ul> <p><b>Facilities (Other):</b></p> <ul style="list-style-type: none"> <li>• providing public facilities that allow for community participation.</li> <li>• maintaining property assets for civic purposes including the provision of specialist community facilities.</li> </ul> <p><b>Public Halls:</b></p> <ul style="list-style-type: none"> <li>• providing of public halls to encourage participation in local activities and build a sense of community.</li> </ul> <p><b>Public Toilets:</b></p> <ul style="list-style-type: none"> <li>• providing functional and well-maintained public conveniences appropriate to the location and service required.</li> </ul>

Community Facilities				
Contribution to community outcomes	Sub-Activity	Place	People	Partnership
	Pensioner Housing	✓	✓✓✓	✓✓
	Facilities (Other)	✓✓✓	✓✓	✓
	Public Halls	✓	✓✓✓	✓✓
	Public Toilets	✓	✓✓✓	✓✓
Who benefits - individuals or groups of individuals or community as a whole?	<b>Pensioner Housing</b> The primary beneficiaries are the tenants, who receive accommodation at below market rent. Their benefits are private and exclusive. However, there are some benefits to the community as a whole. By providing homes for people who otherwise may be unable to afford them, the Council also contributes to community cohesion and may have benefits for public health and safety.			
	<b>Facilities (Other)</b> The people and groups who use community facilities receive a clear and direct benefit. However, the provision of these facilities also has benefits for the wider community. Not only do the facilities help bring people together, the groups that use them often make significant voluntary contributions to community well-being.			
	<b>Public Halls</b> The people and groups who use public halls receive a clear and direct benefit. Though the halls are available to all, this benefit is private and exclusive – only one group can use a room in a hall at any one time. However, the provision of these halls also has benefits for the wider community. Not only do the halls facilities help bring people together, the groups that use them often make significant voluntary contributions to community health, well-being and engagement.			
	<b>Public Toilets</b> Individuals, visitors, businesses and the wider community all benefit from the provision of accessible, safe and sanitary conveniences (public health, tourism attraction). Council-owned public toilets clearly benefit people who use them. However, their provision also benefits everyone who lives and works in the city, by protecting people in public places from the health hazards that would arise if there were no facilities or if facilities were not kept clean.			
Can the beneficiaries be identified?	<b>Pensioner Housing</b> Housing for older persons – yes – individual tenants.			
	<b>Facilities (Other)</b> Community facilities – yes - individuals, community groups and wider community.			
	<b>Public halls</b> Yes – Individuals, community groups and wider community.			
	<b>Public toilets</b> Yes – individuals and entire community.			
Period of benefits	Ongoing benefits for the period the assets are being maintained and renewed.			
Who/what creates need?	<b>Pensioner Housing</b> The primary beneficiaries are the tenants, who receive accommodation at below market rent.			

### Community Facilities

Who/what creates need?	<b>Facilities (Other)</b> <ul style="list-style-type: none"> <li>The whole community, community groups to the district creates the need for these facilities; and</li> <li>The entire community creates the need for public facilities.</li> </ul> <p><b>Public halls:</b> The people and groups who use public halls receive a clear and direct benefit.</p> <p><b>Public toilets:</b> Individuals, visitors, businesses and the wider community all benefit from the provision of accessible, safe and sanitary conveniences.</p>																																					
Costs and benefits of distinct funding	User charges cover some of the costs of this activity; however, the bulk of the funding is through a targeted (community facilities) rate which reflects the different levels of usage.																																					
Overall impact of allocation of liability	<b>Pensioner Housing</b> <p>Although the primary beneficiaries are tenants of pensioner housing, the Council's rationale for service delivery (provision of affordable pensioner housing) means full recovery from fees and charges is inappropriate.</p> <p><b>Facilities (Other)</b></p> <p>Community facilities and community services costs are largely subsidised by the community. An increase in the costs of this activity will mainly result in increased costs to the community. Conversely, any reduction to these costs in a given financial year will mostly benefit the community.</p> <p><b>Public Halls</b></p> <p>Although there is a large degree of private benefit to users of public halls, the Council does not believe it would be appropriate to fully recover the costs of this activity through fees and charges, as this would create barriers to access for those who cannot afford it.</p> <p><b>Public Toilets</b></p> <p>Since the provision of public toilets benefits the whole community, the fairest and most effective way to fund it is through the districtwide general rate. Although individuals also benefit, the Council does not believe it would be appropriate to refuse access to people who cannot or will not pay.</p>																																					
Funding source allocation	<b>Operating costs</b> <table> <tr> <th>Activity</th><th>Sub-Activity</th><th>User Fees</th><th>Other Income</th><th>Rates</th><th>General Rates</th><th>Targeted Rates</th></tr> <tr> <td rowspan="4">Community Facilities</td><td>Pensioner Housing</td><td>55-80%</td><td>-</td><td>20-45%</td><td>100% (districtwide general rate)</td><td>-</td></tr> <tr> <td>Facilities (Other)</td><td>5-10%</td><td>-</td><td>90-95%</td><td>20-35% (districtwide general rate)</td><td>65-80% (community facilities rate)</td></tr> <tr> <td>Public Halls</td><td>10-20%</td><td>-</td><td>80-90%</td><td>-</td><td>100% (community facilities rate)</td></tr> <tr> <td>Public Toilets</td><td>-</td><td>-</td><td>100%</td><td>100% (districtwide general rate)</td><td>-</td></tr> </table>						Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates	Community Facilities	Pensioner Housing	55-80%	-	20-45%	100% (districtwide general rate)	-	Facilities (Other)	5-10%	-	90-95%	20-35% (districtwide general rate)	65-80% (community facilities rate)	Public Halls	10-20%	-	80-90%	-	100% (community facilities rate)	Public Toilets	-	-	100%	100% (districtwide general rate)	-
Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates																																
Community Facilities	Pensioner Housing	55-80%	-	20-45%	100% (districtwide general rate)	-																																
	Facilities (Other)	5-10%	-	90-95%	20-35% (districtwide general rate)	65-80% (community facilities rate)																																
	Public Halls	10-20%	-	80-90%	-	100% (community facilities rate)																																
	Public Toilets	-	-	100%	100% (districtwide general rate)	-																																

### Community Facilities

**Funding source allocation** **Capital costs**  
The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.

Community Facilities activity capital expenditure projects are funded through:

<b>Funding Source</b>	<b>Proportion of Funding for 2024-34 (10-Year Average)</b>
Rates funded depreciation	46%
Capital grants and subsidies (incl NZTA subsidies)	-
Development and financial contributions	8%
Borrowings	46%
<b>Total</b>	<b>100%</b>

### Parks and Open Space

**Group Activity** Services

**Activity** Parks and Open Space

**Sub-Activity**

- Parks and Reserves
- Cemeteries

**Activity Description** The Council operates and maintains a rich and diverse network of community parks and reserves, sports grounds, open spaces, and cemeteries that enables, protects, and enhances the wellbeing of residents, visitors, and Kāpiti Coast environment.

The Council will do this by:

#### Parks and Reserves

- managing 261 parks and reserves, covering nearly 659 hectares, providing space and facilities for local communities, destination parks and our districtwide park;
- taking care of 13 sports grounds and facilities, providing active and passive recreation, play and social opportunities for both residents and visitors; and
- maintaining cycleway, walkways and bridleways throughout the district, providing space for physical exercise and recreation, access to facilities and linkages between communities.
- developing policies and plans for community activity and involvement in improving the environment; urban biodiversity; and
- maintaining stormwater and water quality management.

#### Cemeteries

- Administering cemeteries and plot purchases as well as maintaining current and closed cemeteries.

<b>Contribution to community outcomes</b>	<b>Sub-Activity</b>	<b>Place</b>	<b>People</b>	<b>Partnership</b>
	Parks and Reserves	✓✓	✓✓✓	✓
	Cemeteries	✓✓	✓✓✓	✓

## Parks and Open Space

Who benefits  
- individuals  
or groups of  
individuals or  
community as a  
whole?

### Parks and Reserves

- public/whole of community benefit through the provision of formal and informal recreational opportunities that enhance and support community health and well-being. The whole community also benefits from culture, amenity and biodiversity, and hazard management.
- private/individual benefit to the community and sporting groups who use Council recreational facilities.
- benefit gain for event organisers and sections of the business community from the commercial spend of participants associated with particular event.
- private benefit from sports fields at time of use – valuable as general open space at other times.

### Cemeteries

- individual users, particularly families of the deceased.
- the community as a whole in the availability of well-maintained open space and as a repository of genealogical and other human interest or heritage information. The community as a whole also benefits from the public health benefits of ensuring burials and cremations are conducted appropriately.
- the provision of these services can also be seen to benefit funeral homes and other private businesses in this field.

Can the  
beneficiaries be  
identified?

Yes, although individual users of passive open spaces cannot be easily differentiated.

Period of  
benefits

Ongoing benefits over life of asset.

Who/what  
creates need?

The whole community, community groups, sports and recreational groups and visitors to the district.

Costs and  
benefits of  
distinct funding

The distinct beneficiaries for each component of the activity support multiple funding streams. Given the size of the expenditure, separate funding is considered important for transparency.

### Parks and Reserves

User charges cover some of the costs of this activity. The bulk of the funding is through a targeted (community facilities) rate which reflects the different levels of usage and benefits.

### Cemeteries

Families of the deceased are private beneficiaries of the activity, and therefore it is appropriate to fund a portion of costs from user charges. The balance of funding is through the districtwide general rate, as majority of benefits flow to the wider community.

Overall impact  
of allocation of  
liability

The Council does not consider it appropriate to fully recover the costs of providing cemeteries and parks and reserves (including sports fields) through user charges, as high charges would create barriers to access and may also have negative public health impacts if burials and cremations are not conducted appropriately. On balance, it is considered appropriate to adopt user charges as the largest single source of funding for cemeteries and parks and reserves (including sports fields), but to also provide material levels of funding from districtwide general rates.

### Parks and Open Space

Funding source allocation

#### Operating costs

Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates
Parks and Open Spaces	Parks and Reserves	0-5%	-	95-100%	0-5% (districtwide general rate)	95-100% (community facilities rate)
	Cemeteries	60-70%	-	30-40%		

#### Capital costs

The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.

Parks and Open Spaces capital expenditure projects are funded through:

Funding Source	Proportion of Funding for 2024-34 (10-Year Average)
Rates funded depreciation	23%
Capital grants and subsidies (incl NZTA subsidies)	-
Development and financial contributions	29%
Borrowings	47%
<b>Total</b>	<b>100%</b>

### Recreation and Leisure

Group Activity Services

Activity Recreation and Leisure

Sub-Activity

- Libraries
- Museums and Art
- Swimming Pools

Activity Description The Council operates and maintains social infrastructure for the community by providing access to library services, museum and art gallery services, and safe swimming venues.

The Council will do this by:

#### Libraries

- providing access to services and resources that facilitate learning and growth;
- enabling access to digital resources that allow people to remain connected, breakdown the digital divide and actively participate in a global world; and
- ensuring access to a range of collection items, including historical items and items of cultural and community significance.

## Recreation and Leisure

### Activity Description

#### Museums and Art

- bringing opportunities for people to express themselves and be challenged through the medium of art,
- facilitating the understanding and celebration of many identities and heritage;
- enabling and supporting the community to be informed, educated, inspired and creative; and
- ensuring community focused facilities, spaces and opportunities for social interaction and engagement are accessible.

#### Swimming Pools

- ensuring swimming venues are operated and maintained to enhance the safety, health, enjoyment and quality of life of the district's residents and visitors; and
- Supporting and enabling the community to be more active more often through the provision of a range of aquatic facilities and programmes.

Contribution to community outcomes	Sub-Activity	Place	People	Partnership
	Libraries	✓✓	✓✓✓	✓
	Museums and Art	✓✓	✓✓✓	✓
	Swimming Pools	✓✓	✓✓✓	✓

### Who benefits - individuals or groups of individuals or community as a whole?

#### Libraries, Museums and Art

- main beneficiaries are the people who use the facilities and services. The individuals benefit by:
  - access to opportunities for lifelong learning, self-development and recreational reading;
  - access to facilities, services and resources that support their economic, social and cultural wellbeing; and
  - access to a safe and welcoming environment that enables greater social connection and reduced social isolation

### Who benefits - individuals or groups of individuals or community as a whole?

- entire community benefits from:
  - choice of recreational activities and social, cultural and educational opportunities the library offers;
  - an informed and literate community; and
  - access to the breadth of artistic expression that contributes to community and individual wellbeing.
- groups of individuals benefit from access to specific resources, services, spaces and support that greatly enhance the life of those groups and individuals within them.

#### Swimming Pools

- the swimming pools mainly benefit users – the benefits are private and exclusive
- community as a whole benefit from provision of recreation facilities and through public health, community activity, and social wellbeing
- visitors to the district;



Recreation and Leisure	
Can the beneficiaries be identified?	<p><b>Libraries, Museums and Art</b></p> <p>Yes – the entire community and specific benefits to borrowers of material, and users of library services.</p> <p><b>Swimming Pools</b></p> <p>Yes – individuals and groups that use the facilities.</p>
Period of benefits	Ongoing benefit for the period is the assets are being maintained and renewed.
Who/what creates need?	<ul style="list-style-type: none"> <li>entire community - for library, it is access to information resources and services as a key factor in civic life.</li> <li>Individuals, defined groups, and entire community – for museums and art, it is a meeting place where residents and visitors view and interact with local, national, and international exhibitions, artists and speakers.</li> <li>entire district - creating the need for swimming pools.</li> </ul>
Costs and benefits of distinct funding	<p>The distinct beneficiaries for each component of the activity support multiple funding streams. Given the size of the expenditure, separate funding is considered important for transparency.</p> <p><b>Libraries</b></p> <p>The individuals and community groups that use the libraries are the primary beneficiaries of the activity. Fees are however imposed on some services that are provided in addition to the core services.</p> <p><b>Museums and Art</b></p> <p>This activity benefits individuals, defined groups and the wider community. This activity also contributes to the local economy, as people may choose to shop and use local services during their visit.</p> <p><b>Swimming Pools</b></p> <p>The individuals and community / school groups that use the pools are the primary beneficiaries of the activity. Benefits extend to the wider community by encouraging recreation and healthy lifestyles and acting as community events and bringing people together.</p> <p><b>Libraries</b></p> <p>While individuals receive many of the direct benefits, the Council believes it is appropriate that most of the cost of running libraries should be met by the wider community. The community benefits as a whole and the widespread community support for these facilities justifies a significant ratepayer contribution. The libraries are significant public facilities that are not in direct competition with the private sector.</p> <p>Imposing user charges for entry to the libraries or basic book lending services is not considered acceptable, as this introduces barriers to people on low incomes and discourage use of library services. Fees are however imposed on services that are provided in addition to the core services of the library, such as, photocopying costs and best seller books. Since the vast majority of residents are also library users, the community facilities targeted rate is considered an effective way of funding the library service.</p>

### Recreation and Leisure

Overall impact of allocation of liability

#### Museums and Art

While there are clearly direct benefits to people who choose to visit the galleries and museums, the Council believes these are outweighed by the overall community benefits. Therefore, it is considered fair and efficient that the arts and museum activity be paid for by the whole community through the districtwide general rate. However, there is other income funding this service such as grants (distributed out to approved recipients) and revenue from Artist fees to run events.

#### Swimming Pools

Although there is a large degree of private benefit to users of swimming facilities and programmes, the Council does not consider it appropriate to fully recover the costs of this activity through fees and charges, as this would create barriers to access for those people on low incomes. Therefore, Council considers it appropriate to subsidise a significant portion of the activity costs from community facility targeted rate.

Funding source allocation

#### Operating costs

Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates
Recreation and Leisure	Libraries	0-5%	0-5%	95-100%	10-20%	80-90%
	Museums and Art	0-5%	0-5%	95-100%	(districtwide general rate)	(community facilities rate)
	Swimming Pools	20-30%	-	70-80%		

Funding source allocation

#### Capital costs

The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.

Recreation and Leisure activity capital expenditure projects are funded through:

Funding Source	Proportion of Funding for 2024-34 (10-Year Average)
Rates funded depreciation	65%
Capital grants and subsidies (incl NZTA subsidies)	-
Development and financial contributions	-
Borrowings	35%
<b>Total</b>	<b>100%</b>

Community Support				
Group Activity	Partnership			
Activity	Community Support			
Sub-Activity	Connected Communities Network			
Activity Description	<p>The Council supports Council's advisory groups to operate for key facets of the community in line with terms of reference and relevant approaches or strategies, to ensure people are connected and living in communities that are connected.</p> <p>The Council will do this by:</p> <ul style="list-style-type: none"> <li>• engaging and facilitating with the Council mandated advisory groups to help inform the development of strategies, policies, and develop plans to support targeted actions;</li> <li>• providing resources to the community for capacity building and service provision focused on community priorities including environmental sustainability;</li> <li>• delivering programmes on key social and environmental initiatives such as waste minimisation, and population-based need (such as for youth and the elderly).</li> <li>• working with community to help reduce social problems; and</li> <li>• providing social services support via contracts and grants.</li> </ul>			
Contribution to community outcomes	<b>Sub-Activity</b>	<b>Place</b>	<b>People</b>	<b>Partnership</b>
	Connected Communities Network	✓	✓✓	✓✓✓
Who benefits - individuals or groups of individuals or community as a whole?	<ul style="list-style-type: none"> <li>• individual users of Council services and recipients of grants</li> <li>• community groups receiving support through contracts and grants</li> <li>• the entire community benefits through improved levels of the community's social and cultural wellbeing, including health, cooperation, ability to leverage funding into the district, and the provision of services to the community.</li> </ul>			
Can the beneficiaries be identified?	Yes – entire community and private beneficiaries.			
Period of benefits	The period of benefit is now and into the future.			
Who/what creates need?	<p>Supporting Social Wellbeing</p> <ul style="list-style-type: none"> <li>• the entire community creates the need/desire for a community that works collectively and cooperatively and is able to withstand external pressures and shocks; and</li> <li>• the more involved and skilled people are, the more they contribute to the economic, social and cultural wellbeing of the district.</li> </ul>			
Costs and benefits of distinct funding	<p>Although there is some benefit to individuals, the principal benefit is to the community. Identifying the individual beneficiaries and the level of benefit they receive is not practical. Furthermore, even if it were feasible to charge people who benefit from the activity, it could discourage people from taking part.</p> <p>Therefore, the fairest and effective way is to fund the activity from districtwide general rates.</p>			
Overall impact of allocation of liability	While grants recipients benefit directly from this activity, seeking to recoup the cost from them would defeat the purpose of the grants pool. Given this and the benefits to the community as a whole, the Council believes the fairest and most effective way to fund this from districtwide general rates.			

### Community Support

Funding source allocation	<b>Operating costs</b>						
	<b>Activity</b>	<b>Sub-Activity</b>	<b>User Fees</b>	<b>Other Income</b>	<b>Rates</b>	<b>General Rates</b>	<b>Targeted Rates</b>
	Community Support	Connected Communities Network	-	-	100%	100% (districtwide general rate)	-
	<b>Capital costs</b>						
	The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.						
	No capital expenditure is planned for the 2024-34 LTP for Community Support activity, but any unplanned capital expenditure projects will be funded through borrowings.						

### Economic Development

Group Activity	Partnership			
Activity	Economic Development			
Sub-Activity	Economic Development			
Activity Description	<p>The Council provides economic development support to business and supports tourism development in line with the Economic Development Strategy enabling residents to earn a living in Kāpiti through increased tourism and economic development.</p> <p>The Council will do this by:</p> <ul style="list-style-type: none"><li>• providing leadership across the district’s economic development ecosystem.</li><li>• facilitating business and sector/industry support.</li><li>• providing business attraction, destination marketing and promotion.</li><li>• attracting and supporting major events in the district.</li><li>• supporting and providing workforce and skills development.</li></ul>			
Activity Description	<ul style="list-style-type: none"><li>• enabling and facilitating districtwide economic infrastructure projects and initiatives.</li><li>• supporting the delivery of actions related to business in the District Recovery Plan.</li><li>• providing tourism development support to business in line with the Destination Management Plan.</li></ul>			
Contribution to community outcomes	Sub-Activity	Place	People	Partnership
	Economic Development	✓	✓✓	✓✓✓
Who benefits - individuals or groups of individuals or community as a whole?	<ul style="list-style-type: none"><li>• the business sector will benefit from specific economic development initiatives and tourism opportunities</li><li>• the entire community, through a healthy, growing and sustainable economy - attracting a more diverse range of businesses which provides jobs and raise incomes through offering more skilled and sustainable employment opportunities</li><li>• residents accessing local employment opportunities</li><li>• business and sector clusters engagements</li><li>• visitors to the district benefit from visitor attractions and spends.</li></ul>			

Economic Development	
Can the beneficiaries be identified?	Yes - the beneficiaries of this activity are principally businesses, the community as a whole, visitors to the district and community groups.
Period of benefits	The benefits from a strong and resilient economy accrue to current and future residents of the Kāpiti Coast.
Who/what creates need?	<ul style="list-style-type: none"> <li>the entire community (development of economy)</li> <li>individual businesses</li> <li>visitors to the district community groups and other agencies such as Wellington NZ</li> </ul>
Costs and benefits of distinct funding	<ul style="list-style-type: none"> <li>The beneficiaries of the activity are predominantly the business sector and the community as a whole. As the benefits can be identified separately, it is appropriate to fund part of the activity through a targeted rate to the commercial sector, and a districtwide general rate to reflect that the wider community benefits from an improved economy.</li> <li>Whilst visitors and community groups have been identified as beneficiaries, not all of the benefits accruing to these groups are distinct enough to justify charging separately. For example, it is not practical (or desirable) to identify and charge all people visiting Kāpiti to shop or visit the beach.</li> </ul>
Overall impact of allocation of liability	<p>Although the business sector is a significant beneficiary of economic and tourism development activity undertaken in the Kāpiti Coast district, Council does not think it appropriate to recover the majority of costs for this activity from the sector as this may impede, rather than encourage economic and tourism growth.</p> <p>It is Council's view that general ratepayers should bear a portion of the costs. This is appropriate as the benefit to the community as a whole are far greater. For example, through more employment opportunities; growth in demand to live and work in the district; and the flow on effects that could have to property valuations and business opportunities.</p>
	<p><b>Operating costs</b></p> <ul style="list-style-type: none"> <li>Part of this activity includes the undertaking of specific economic and tourism initiatives, where external funding may partially or fully subsidise the cost of the activity, and therefore requires a partial or no rates funding. As the level of external funding received may change on a year-to-year basis, there is the underlying principle that any portion of costs associated with undertaking economic and tourism initiatives that are eligible for external funding is 100% funded from other income, and not funded through rates.</li> <li>The funding policy target therefore excludes the economic and tourism initiatives funded by external revenue, and is focused on the remaining elements in the activity. It is recommended that they are 100% funded through rates and are spread across the sectors that benefit from the activity. This approach attributes the main benefits to the whole community and partly to the business community.</li> <li>The portion of rates funded by the business community will be through the commercial targeted rate which funds: <ul style="list-style-type: none"> <li>50-60% of costs related to developing workforce skills and capability, and providing business/industry support and attraction (e.g. business capability support, pop-up business school, and visitor attraction); and</li> <li>40-50% of costs related to tourism development, events and sponsorships, marketing and promotion activities, and the provision of an Economic Development Strategy for the district.</li> </ul> </li> </ul>

Economic Development							
Funding source allocation	Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates
	Economic Development	Economic Development	-	-	100%	50-60% (districtwide general rate)	40-50% (commercial rate)
<b>Capital costs</b> The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity. Economic Development activity capital expenditure projects are funded through:							
<b>Funding Source</b>						<b>Proportion of Funding for 2024-34 (10-Year Average)</b>	
Rates funded depreciation						-	
Capital grants and subsidies (incl NZTA subsidies)						-	
Development and financial contributions						-	
Borrowings						100%	
<b>Total</b>						<b>100%</b>	

Governance				
Group Activity	Partnership			
Activity	Governance			
Sub-Activity	Support to Elected Members			
Activity Description	Council seeks to ensure elected members are supported in their roles as decision makers through support and advice to elected members for committee meetings and briefings.  The Council will do this by: <ul style="list-style-type: none"> <li>ensuring the elected members able to inform development of strategies, policies and planning;</li> <li>ensuring elected members are supported to make informed decisions;</li> <li>ensuring the elected members provided with personal development opportunities; and</li> <li>ensuring public accountability of Council governance in line with legislative requirements and Council's Significance and Engagement Policy.</li> </ul>			
Contribution to community outcomes	<b>Sub-Activity</b>	<b>Place</b>	<b>People</b>	<b>Partnership</b>
	Support to Elected Members	✓	✓✓	✓✓✓
Who benefits - individuals or groups of individuals or community as a whole?	<ul style="list-style-type: none"> <li>the entire community benefits from involvement in Council's decisions and goals, knowledge of the intended paths to meet those goals, and monitoring of progress.</li> <li>parts of the community served by community boards.</li> <li>individuals who engage with the Council on consultations and make submissions;</li> <li>the whole community also benefits in terms of operation of local democracy and statutory processes.</li> </ul>			

Governance						
Can the beneficiaries be identified?	Yes – entire community, and community groups (through community boards).					
Period of benefits	Benefits are on-going with a Council/public partnership.					
Who/what creates need?	<ul style="list-style-type: none"> <li>need is created by entire community for knowledge of and involvement in the Council's decisions.</li> <li>need is created by the Council for an efficient and effective interface with and guidance from the public in decision making.</li> <li>statutory requirement.</li> </ul>					
Costs and benefits of distinct funding	<ul style="list-style-type: none"> <li>The distinctness of beneficiaries of the activity supports multiple funding streams:</li> <li>targeted rates are appropriate to fund the different costs and requirements of the individual communities in the district – Paraparaumu/Raumati, Waikanae, Ōtaki and Paekākāriki, as well as the service charges for Ōtaki and Paekākāriki.</li> <li>the balance of funding is through the districtwide general rate, as significant benefits arising from this activity flow to the wider community.</li> </ul>					
Overall impact of allocation of liability	Even though individuals who engage with Council can be separately identified, it is not considered appropriate to charge fees, as this does not align with Council's goal to encourage public participation and engagement in the democratic process and decision-making.					
Funding source allocation	<b>Operating costs</b>					
	<b>Activity</b>	<b>Sub-Activity</b>	<b>User Fees</b>	<b>Other Income</b>	<b>Rates</b>	<b>General Rates</b>
	Governance	Support to Elected Members	-	-	100%	90-95% (districtwide general rate)
						5-10% (community facilities rate, Ōtaki community rate, Waikanae community rate, Paraparaumu /Raumati community rate, Paekākāriki community rate)
	<b>Capital costs</b>					
	The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.					
	Governance activity capital expenditure projects are funded through:					
	<b>Proportion of Funding for 2024-34 (10-Year Average)</b>					
	<b>Funding Source</b>					
	Rates funded depreciation					100%
	Capital grants and subsidies (incl NZTA subsidies)					-
	Development and financial contributions					-
	Borrowings					-
	<b>Total</b>					<b>100%</b>

Tangata Whenua				
Group Activity	Partnership			
Activity	Tangata Whenua			
Sub-Activity	Iwi Partnerships			
Activity Description	<p>The Council recognises the need for this Policy to support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993, and that it has specific responsibilities and obligations under the Local Government Act and other legislation.</p> <p>The Council will do this by:</p> <ul style="list-style-type: none"> <li>• supporting iwi to be involved in Council work and decision-making;</li> <li>• fostering partnerships with Mana Whenua (local Iwi) and consultation relationships with the wider Māori community; and</li> <li>• building relationships between the Council and Māori by providing advice and administrative support on Treaty of Waitangi/Te Tiriti-based relationships.</li> </ul>			
Contribution to community outcomes	Sub-Activity	Place	People	Partnership
	Iwi Partnerships	✓	✓✓	✓✓✓
Who benefits - individuals or groups of individuals or community as a whole?	<p>The benefits of this activity are equally spread between the whole community and the Council's Mana Whenua partners:</p> <ul style="list-style-type: none"> <li>• Mana Whenua benefit by having a direct input into Council decisions and therefore the future direction of the district; and</li> <li>• the community benefits because the partnership leads to better understanding and cooperation between local Māori and the wider community. These benefits contribute to the general cultural, economic, social and environmental wellbeing of the Kāpiti Coast district.</li> </ul>			
Can the beneficiaries be identified?	Yes – entire community, individuals and community groups / Mana Whenua partners.			
Period of benefits	Benefits are on-going with a Council/Mana Whenua partnership.			
Who/what creates need?	<ul style="list-style-type: none"> <li>• need is created by entire community to promote inclusiveness, celebrate social and cultural diversity and enable Council to respond to the needs and aspirations of Māori.</li> <li>• need is created by Council's Mana Whenua partners to enhance the visibility of Māori culture and history in the district by telling the story of Kāpiti's Māori.</li> <li>• the Crown/Treaty of Waitangi.</li> </ul>			
Costs and benefits of distinct funding	The benefits of the relationship and activity accrue to both Māori and the whole community, and as such it is appropriate for this activity to be funded from districtwide general rates.			
Overall impact of allocation of liability	Even though individuals and groups who engage with Council can be separately identified, it is not considered appropriate to charge fees, as this does not align with Council's goal to encourage local Māori participation and engagement in the democratic process and decision-making.			



Tangata Whenua							
Funding source allocation	Operating costs						
	Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates
	Tangata Whenua	Iwi Partnerships	-	-	100%	100% (districtwide general rate)	-
Capital costs							
The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.							
No capital expenditure is planned for the 2024-34 LTP for Tangata Whenua activity, but any unplanned capital expenditure projects are funded through borrowings.							

Regulatory Services	
Group Activity	District Planning
Activity	Regulatory Services
Sub-Activity	<ul style="list-style-type: none"> <li>• Building Consents</li> <li>• Resource Consents</li> <li>• Environmental Health and Compliance</li> <li>• Public Spaces and Animal Management</li> </ul>
Activity Description	<p>The Council administers the laws that govern building and development work, the health and safety of licensed activities, and the management of animals in public spaces. The Council enforces compliance with regulations, monitors individual licences and approvals, investigates complaints and non-compliance, and assesses the potential effects of various activities while still enabling builders, developers, business and property owners to carry on their business.</p> <p>The Council will do this by:</p> <p><b>Building Consents</b></p> <ul style="list-style-type: none"> <li>• administering compliance services relating to Building Act, Local Government Act, and relevant bylaws and policies;</li> <li>• monitoring and enforcing standards of safety and quality of buildings within the district;</li> <li>• providing guidance and advice on building matters; and</li> <li>• supporting ongoing use of buildings following an emergency.</li> </ul> <p><b>Resource Consents</b></p> <ul style="list-style-type: none"> <li>• providing compliance services relating to Resource Management Act (District Plan), Local Government Act, and relevant bylaws and policies;</li> <li>• enabling sustainable management of all physical and natural resources on the Kāpiti Coast to sustain the life-supporting capacity of these resources and to meet the needs of future generations; and</li> <li>• ensuring the district is developed in a planned and orderly manner in harmony with the environment and community aspirations and values.</li> </ul>

Regulatory Services				
Activity Description	<b>Environmental Health and Compliance</b> <ul style="list-style-type: none"> <li>regulating for public health issues and compliance services relating to Local Government Act, Food Act, and relevant local bylaws and policies;</li> <li>supporting provision of education, an efficient monitoring, and regulatory and response service;</li> <li>issuing of alcohol licensing;</li> <li>work with business to support food safety management; and</li> <li>support business and community on health licensing and environmental health, including environmental nuisance and environmental health risks e.g. excessive noise management and recreational water quality.</li> </ul> <b>Public Spaces Management and Animal Management</b> <ul style="list-style-type: none"> <li>providing compliance services relating to Local Government Act, Litter Act, and relevant local bylaws and policies;</li> <li>supporting the provision of education, an efficient monitoring, and regulatory and response service;</li> <li>regulating for use of public spaces and animal management; and</li> <li>managing parking restrictions and other Bylaw related services;</li> </ul>			
	Contribution to community outcomes	<b>Sub-Activity</b> Building Consents Resource Consents Environmental Health and Compliance Public Spaces and Animal Management	<b>Place</b> ✓✓✓ ✓✓✓ ✓ ✓	<b>People</b> ✓✓ ✓✓ ✓✓✓ ✓✓✓
Who benefits - individuals or groups of individuals or community as a whole?	<b>Partnership</b> ✓ ✓ ✓✓ ✓✓			
	<b>Building Consents</b> Building consent and regulatory activities are primarily a private benefit to the individual user, with the public deriving benefit through the construction and use of compliant buildings. For example, LIMs (land information memoranda) are mainly a private benefit for the recipient whereas building warrant of fitness work and the EQP (Earthquake prone building) programme are mainly of benefit to the public by improving building safety for occupants and users. Enforcement work and enquiries are also a mix of private and public benefit. <b>Resource Consents</b> <ul style="list-style-type: none"> <li>the entire community benefits from the sustainable management of the Kāpiti Coast environment; and</li> <li>Individuals such as subdividers / developers / landowners benefit from the process.</li> </ul> The main beneficiaries of this work are the individual people and businesses involved in land subdivision and development or use of other resources. This work helps ensure the developments are safe, sustainable and meet legal obligations. There is also a public benefit. By controlling the safety and environmental effects of developments, we help prevent harm to members of the public both now and in the future.			

Regulatory Services	
Who benefits - individuals or groups of individuals or community as a whole?	<p><b>Environmental Health and Compliance</b></p> <ul style="list-style-type: none"> <li>• There is a private benefit to individual users of Council's regulatory services, such as owners of fenced pools, individual businesses requiring food and alcohol licensing to legally operate, individuals who have their complaints dealt with or otherwise are protected from a hazard or nuisance;</li> <li>• the entire district benefits from regulatory requirements that promote the health, safety and wellbeing of the community and visitors; and the public enjoys ongoing benefits of business.</li> </ul> <p><b>Public Spaces and Animal Management</b></p> <ul style="list-style-type: none"> <li>• there is private benefit to users of Council's regulatory services such as dog owners and individuals / businesses trading in public spaces;</li> <li>• the whole community benefits from animal control activities such as dog ownership, management of stock and other animals, to ensure that they do not cause nuisance, injure, endanger or cause distress to the public.</li> </ul>
Can the beneficiaries be identified?	<p><b>Building Consents</b></p> <ul style="list-style-type: none"> <li>• Yes – entire community; and</li> <li>• Yes – private individuals - building owners and users.</li> </ul> <p><b>Resource Consents</b></p> <ul style="list-style-type: none"> <li>• Yes – entire community – indirect benefits through the counter services we provide, and connections with other government organisations (eg Ministry for the Environment); and</li> <li>• Yes – private individuals - specific developers and land owners.</li> </ul> <p><b>Environmental Health and Compliance</b></p> <ul style="list-style-type: none"> <li>• Yes – private individuals (eg. swimming pool owners) and businesses can be identified.</li> <li>• Yes – entire community benefits from regulatory requirements that promote the health, safety and wellbeing of the community and visitors.</li> </ul> <p><b>Public Spaces and Animal Management</b></p> <ul style="list-style-type: none"> <li>• Yes – private individuals such as owners of animals and parked vehicles can be identified.</li> <li>• Yes – entire community benefits from regulatory requirements that promote the health, safety and wellbeing of the community and visitors.</li> </ul>
Period of benefits	Ongoing.
Who/what creates need?	<p><b>Building Consents</b></p> <ul style="list-style-type: none"> <li>• the entire community creates the need for monitored standards of safety and quality of buildings;</li> <li>• property owners; and</li> <li>• statutory requirements.</li> </ul>

Regulatory Services																																
Who/what creates need?	<p><b>Resource Consents</b></p> <ul style="list-style-type: none"> <li>subdividers / developers / land owners;</li> <li>the entire community – current and future generations;</li> <li>Protecting the physical and built environment, and ensuring the built environment is constructed in a way that is sustainable (balancing impact on surrounding environments and meeting the needs of residents); and</li> <li>statutory requirement.</li> </ul> <p><b>Environmental Health and Compliance, Public Spaces and Animal Management</b></p> <ul style="list-style-type: none"> <li>users of regulatory services such as individuals and businesses;</li> <li>the district as a whole to ensure there is a consistent regulatory framework to promote health, safety and wellbeing of the people and environment of the Kāpiti Coast; and</li> <li>statutory requirements.</li> </ul>																															
Costs and benefits of distinct funding	A large degree of private benefit across this activity makes user charging feasible where legislation allows (usually when consent or licence is sought). Where costs are not met by user charges, the Council considers it appropriate to fund this from the districtwide general rate, as the benefits flow to the wider community.																															
Overall impact of allocation of liability	The Council acknowledges that full cost recovery through user charges would increase those user charges to a point where full compliance may be discouraged. On balance, it is considered appropriate to adopt user charges as the largest single source of funding for this Activity, but to also provide material levels of funding from districtwide general rates.																															
Funding source allocation	<p><b>Operating costs</b></p> <table> <tr> <th>Activity</th><th>Sub-Activity</th><th>User Fees</th><th>Other Income</th><th>Rates</th><th>General Rates</th><th>Targeted Rates</th></tr> <tr> <td rowspan="4">Regulatory Services</td><td>Building Consents</td><td>60-70%</td><td>-</td><td>30-40%</td><td rowspan="4">100% (districtwide general rate)</td><td rowspan="4">-</td></tr> <tr> <td>Resource Consents</td><td>50-60%</td><td>-</td><td>40-50%</td></tr> <tr> <td>Environmental Health and Compliance</td><td>25-35%</td><td>-</td><td>65-75%</td></tr> <tr> <td>Public Spaces and Animal Management</td><td>55-65%</td><td>-</td><td>35-45%</td></tr> </table>						Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates	Regulatory Services	Building Consents	60-70%	-	30-40%	100% (districtwide general rate)	-	Resource Consents	50-60%	-	40-50%	Environmental Health and Compliance	25-35%	-	65-75%	Public Spaces and Animal Management	55-65%	-	35-45%
Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates																										
Regulatory Services	Building Consents	60-70%	-	30-40%	100% (districtwide general rate)	-																										
	Resource Consents	50-60%	-	40-50%																												
	Environmental Health and Compliance	25-35%	-	65-75%																												
	Public Spaces and Animal Management	55-65%	-	35-45%																												

Regulatory Services													
Funding source allocation	<p><b>Capital costs</b></p> <p>The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.</p> <p>Regulatory Services activity capital expenditure projects are funded through:</p> <table> <tr> <th>Funding Source</th><th>Proportion of Funding for 2024-34 (10-Year Average)</th></tr> <tr> <td>Rates funded depreciation</td><td>100%</td></tr> <tr> <td>Capital grants and subsidies (incl NZTA subsidies)</td><td>-</td></tr> <tr> <td>Development and financial contributions</td><td>-</td></tr> <tr> <td>Borrowings</td><td>-</td></tr> <tr> <td><b>Total</b></td><td><b>100%</b></td></tr> </table>	Funding Source	Proportion of Funding for 2024-34 (10-Year Average)	Rates funded depreciation	100%	Capital grants and subsidies (incl NZTA subsidies)	-	Development and financial contributions	-	Borrowings	-	<b>Total</b>	<b>100%</b>
Funding Source	Proportion of Funding for 2024-34 (10-Year Average)												
Rates funded depreciation	100%												
Capital grants and subsidies (incl NZTA subsidies)	-												
Development and financial contributions	-												
Borrowings	-												
<b>Total</b>	<b>100%</b>												

Districtwide Planning	
Group Activity	District Planning
Activity	Regulatory Services
Sub-Activity	<ul style="list-style-type: none"> <li>• District Plan</li> <li>• Policy</li> <li>• Strategy</li> <li>• Strategic Development</li> <li>• Housing</li> </ul>
Activity Description	<p>The Council manages the preparation of the District Plan, ongoing maintenance of and delivery of our policy, strategy, and strategic development work programme, including provision of a housing programme for the Kāpiti Coast district.</p> <p>The Council does this by:</p> <p><b>District Plan</b></p> <ul style="list-style-type: none"> <li>• ensuring clear advice on national and regional direction for land use and development of district and spatial plans;</li> <li>• supporting development of quality urban environments, and ensuring sufficient land is available for a range of housing types;</li> <li>• protecting valued features of the district, including sites of particular significance to mana whenua, significant natural areas, productive soils, and landscapes;</li> <li>• changing land use regulation as necessary to increase resilience to natural hazards and the future impacts of climate change;</li> <li>• enabling business development and growth; and</li> <li>• developing vibrant, diverse and liveable communities.</li> </ul>

Districtwide Planning				
Activity Description	<b>Policy</b> <ul style="list-style-type: none"> <li>ensuring a fit purpose policy framework and advice on national direction, regional requirements and the Council's policies and bylaws;</li> <li>developing of policies, including provision of surveys/data collection and analysis to support decision-making, submissions, and advocacy.</li> <li>providing high-quality advice on social research and evidence on key community factors, population-based services and environmental sustainability.</li> <li>facilitating projects, such as priority development areas and the Wainuiwhenua project, to ensure key partners prioritise improving our 'social infrastructure' and good growth.</li> <li>promoting of the community's social and cultural wellbeing through facilitation and advocacy.</li> </ul> <b>Strategy</b> <ul style="list-style-type: none"> <li>co-designing with the community vision and pathways to shift community results where agreed, including master planning to ensure community supported change is managed overtime.</li> <li>supporting the establishment of the District Recovery Plan, and engagement with the community and key groups, to ensure buy-in for proposed activity during recovery periods.</li> </ul> <b>Strategic Development</b> <ul style="list-style-type: none"> <li>ensuring Kāpiti growth requirements are supported by regional and national initiatives by facilitating and engaging regional and national input into Kāpiti growth projects.</li> <li>representing Kāpiti in regional projects related to growth through the Wellington Regional Leadership Committee, and other regional groups, including the Future Development Strategy, and Regional Housing Strategy.</li> </ul> <b>Housing</b> <ul style="list-style-type: none"> <li>encouraging solutions to housing shortages in line with the housing strategy;</li> <li>expanding land supply and incentivising higher density development in suitable areas;</li> <li>partnering opportunities on housing developments to boost supply;</li> <li>looking into opportunities with the public housing sector to increase provision of social housing in the district; and</li> <li>identifying suitable land that could be used for temporary relocatable housing.</li> </ul>			
	<b>Contribution to community outcomes</b> <b>Strong Communities (Mana Whenua)</b> – this activity seeks to engage and partner with local iwi to identify and deliver on community outcomes, including those that are of particular significance and importance to iwi.			
	<b>Sub-Activity</b>	<b>Place</b>	<b>People</b>	<b>Partnership</b>
	District Plan	✓✓✓	✓✓	✓
	Policy	✓	✓✓	✓✓✓
	Strategy	✓	✓✓	✓✓✓
	Strategic Development	✓✓✓	✓	✓✓
	Housing	✓✓	✓✓✓	✓

Districtwide Planning	
Who benefits - individuals or groups of individuals or community as a whole?	<p><b>District Plan</b></p> <ul style="list-style-type: none"> <li>• developers benefit from a clear consistent policy framework for development proposals.</li> <li>• individuals and community groups immediately affected by development proposals.</li> <li>• the entire community benefits from the provision of a regulatory framework to manage development and change and its effects, ensuring a sustainable environment that protects the unique character and existing amenity values of the district.</li> <li>• the whole community also benefits from the opportunities for growth and more liveable and vibrant urban areas and involvement in design process.</li> </ul> <p><b>Housing</b></p> <ul style="list-style-type: none"> <li>• developers benefit from potential development proposals.</li> <li>• individuals and community groups immediately affected by development proposals.</li> <li>• individuals who currently cannot access quality affordable housing would benefit, as developments arising from this activity would allow more affordable housing to be available on a greater scale than is currently the case.</li> <li>• the community as a whole also benefits through improving the overall availability and quality of affordable and social housing stock in the district.</li> </ul> <p><b>Policy, Strategy, and Strategic Development</b></p> <p>Policy, strategy, and strategic development are essential Council services that inform and enable elected members to set policies and manage resources to benefit the whole community. These are part of decision-making and accountability processes that enhance residents' well-being by improving the quality of Council decisions and provide the community with an avenue for feedback; and to ensure that legislative requirements are implemented appropriately and met.</p>
Can the beneficiaries be identified?	<p><b>District Plan</b></p> <ul style="list-style-type: none"> <li>• yes, for private plan changes – full benefits accrue to the developer and can be identified. If sufficient public benefit is arising from the plan change, it may be treated as a public plan change.</li> <li>• the whole community benefits from an effective and efficient District Plan.</li> </ul> <p><b>Housing</b></p> <ul style="list-style-type: none"> <li>• yes – developer, individuals, community groups, and the community as a whole.</li> </ul> <p><b>Policy, Strategy, and Strategic Development</b></p> <ul style="list-style-type: none"> <li>• yes – individuals, community groups and the community as a whole, benefit from clear accountability and decision-making frameworks provided in the Council's policies, strategies, and strategic development work to inform the Council planning.</li> </ul>
Period of benefits	Current and future residents benefit from effective District Plan, policy, strategy, strategic development work, and sufficient housing capacity and protection of the environment for future generations.
Who/what creates need?	<p><b>District Plan and Housing</b></p> <ul style="list-style-type: none"> <li>• developers and business owners, community groups, and entire community.</li> <li>• climate change and other issues that we need to respond to.</li> <li>• commitments from settling appeals.</li> <li>• statutory requirement.</li> <li>• Population growth.</li> </ul>

Districtwide Planning	
Who/what creates need?	<b>Policy, Strategy, and Strategic Development</b> <ul style="list-style-type: none"> <li>• need is created by entire community for knowledge of the Council's decision-making processes.</li> <li>• need is created by the Council for an efficient and effective interface with and guidance from the public in decision making, and to help identify the needs of the community.</li> <li>• statutory requirement (e.g. the LGA 2002 requires population forecast assumptions for long-term planning).</li> <li>• provide systems and resources to help Council achieve agreed community well-being outcomes.</li> </ul>
Costs and benefits of distinct funding	<p>The distinct beneficiaries for each component of the activity support multiple funding streams.</p> <p><b>District Plan</b></p> <p>Majority of the benefits from this activity flow to the community as a whole, except for private plan changes where the benefits accrue to the private individual.</p> <p>Community groups have been identified as beneficiaries of this activity, but the benefits accruing to these groups are not distinct enough to justify charging separately. For example, environmental groups may benefit from certain plan changes, but the same level of benefits also accrue to the wider community. The cost of funding this group separately exceeds any benefits that might be gained. There will also be some plan changes which may benefit some landowners (e.g. changing the plan to make certain land uses easier), however these will sometimes also have wider community benefit, such as enabling more provision of housing in suitable locations.</p> <p>Therefore, the most appropriate way to fund the bulk of this activity is by the whole community through the districtwide general rate, whilst private plan changes are fully funded by the private beneficiary through fees and charges.</p> <p><b>Housing</b></p> <p>Majority of the benefits accrue to private beneficiaries such as developers and potential tenants, who can be separately identified.</p> <p>As the community as a whole also benefits from improved access to suitable quality housing across the district and a wider provision of different sorts of housing, it is appropriate for general ratepayers to bear the costs of this activity.</p> <p><b>Policy, Strategy, and Strategic Development</b></p> <p>The primary beneficiary of this activity is considered to be the whole community. It is therefore considered appropriate to source funding from districtwide general rates.</p>
Overall impact of allocation of liability	<p><b>District Plan</b></p> <p>Even though every individual requesting a plan change is a direct and private beneficiary, depending on the nature of the plan change, public benefits may arise from it. In those instances, where sufficient public benefits can be identified from a requested plan change, it may be appropriate to classify these as public plan changes and partially or wholly fund it from districtwide general rates.</p>



Districtwide Planning								
Overall impact of allocation of liability	<b>Housing</b>  While the private market does provide housing, this activity seeks to encourage the sort of development which would not commonly occur without Council’s support or facilitation. The main intention of this activity is to help address the housing pressures being experienced in the district, and to seek to recoup the cost from private beneficiaries (such as developers and community housing providers) would defeat the purpose of Council support as this may affect housing affordability and feasibility. In addition, much of the work in this activity is strategic and facilitative in nature with broadly delivered benefits through a quality framework.  Given this and the benefits to the community as a whole, the fairest and most effective way to fund this activity is 100% from districtwide general rates.  <b>Policy, Strategy, and Strategic Development</b>  Even though individual and community groups have been identified as private beneficiaries, the key purpose of this activity is to support Council decision-making and accountability processes to ensure community outcomes are achieved. The whole community benefits and therefore it is fair to fund this activity from districtwide general rates.							
	Funding source allocation							
	<b>Operating costs</b>							
	<b>Activity</b>	<b>Sub-Activity</b>	<b>User Fees</b>	<b>Other Income</b>	<b>Rates</b>	<b>General Rates</b>	<b>Targeted Rates</b>	
	Districtwide Planning	District Plan	-	-	100%	100% (districtwide general rate)	-	
		Policy	-	-	100%			
		Strategy	-	-	100%			
		Strategic Development	-	-	100%			
		Housing	-	-	100%			
Funding source allocation	<b>Capital costs</b>  The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.  Districtwide Planning activity capital expenditure projects are funded through:							
	<b>Funding Source</b>						<b>Proportion of Funding for 2024-34 (10-Year Average)</b>	
	Rates funded depreciation				-			
	Capital grants and subsidies (incl NZTA subsidies)				44%			
	Development and financial contributions				-			
	Borrowings				56%			
	<b>Total</b>				<b>100%</b>			

Organisation Health							
Group Activity	Organisation Health						
Activity	Organisation Health						
Sub-Activity	Organisation Health						
Activity Description	The Council's provides operational support services to elected members and Council staff, enabling Council to operate and govern effectively. Most of the costs of the operational support services are recovered through internal charges, however, there are some activities, such interest and dividends from investments are carried out as part of the Council operating an in a financially prudent manner.						
Contribution to community outcomes	Sub-Activity	Place		People		Partnership	
	Organisational Health	✓		✓✓		✓✓✓	
Who benefits - individuals or groups of individuals or community as a whole?	The district as a whole benefit from the activities carried out by Council. Individuals also benefit from access to the Council's information like valuation and property systems.						
Can the beneficiaries be identified?	Yes.						
Period of benefits	The period of benefit is now and into the future.						
Who/what creates need?	<ul style="list-style-type: none"><li>Legislation requires that Council is able to outline its operational efficiency and effectiveness.</li><li>need is created by the Council for an efficient and effective organisation.</li></ul>						
Costs and benefits of distinct funding	The distinct beneficiaries for each component of the activity support multiple funding streams. Given the size of the expenditure separate funding is considered important for transparency.						
Overall impact of allocation of liability	The primary beneficiary of this Activity is the community as a whole. It is therefore considered appropriate to source funding mostly from districtwide general rates.						
Funding source allocation	<b>Operating costs</b>  This activity includes income sources that can be unpredictable or volatile in nature, such as interest income, rate penalties, dividends etc. The levels of external income received may vary year-on-year depending on external factors. The funding policy target therefore excludes the portion of costs funded by external revenue, and is focused on the remaining elements in the activity. This is 100% funded from districtwide general rates as it benefits the whole community.						
	Activity	Sub-Activity	User Fees	Other Income	Rates	General Rates	Targeted Rates
	Organisation Health	Organisation Health	-	-	100%	100% (districtwide general rate)	-
	Funded by: <ul style="list-style-type: none"><li>districtwide general rate; and</li><li>other income (e.g. rates penalties, interest income, dividends and GWRC contract revenue).</li></ul>						

Organisation Health		
Funding source allocation	<b>Capital costs</b>	
	The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity.	
	Organisation Health capital expenditure projects are funded through:	
	<b>Funding Source</b>	<b>Proportion of Funding for 2024-34 (10-Year Average)</b>
	Rates funded depreciation	38%
	Capital grants and subsidies (incl NZTA subsidies)	-
	Development and financial contributions	-
Borrowings	62%	
<b>Total</b>	<b>100%</b>	

# COMPLIANCE

Te whai ture

280

LONG-TERM PLAN 2024–34 | Kāpiti Coast District Council





# STATEMENT

## CONCERNING BALANCING OF THE BUDGET

### Te tauākī mō te whakataurite tahua pūtea

Deliberately, we will not achieve a balanced budget for this LTP. Instead, we achieve a surplus every year. This mainly reflects subsidies from NZTA to fund half of our access and transport capex and additional rates to actively reduce debt.

We believe this approach is prudent as it reflects that we are funding everyday costs from everyday revenue, NZTA subsidies are applied to fund Access and Transport capex costs, and we are not shifting higher debt burden and interest costs on to future ratepayers.

# STATEMENT OF COMPLIANCE

## Te tauāki mō te whai ture

The Elected Members and management of Kapiti Coast District Council confirm that all the relevant statutory requirements of part 6 of the Local Government Act 2002 have been complied with.

We accept responsibility for the preparation of the Long-term Plan and the prospective financial statements presented, including the assumptions underlying the statements.

In our opinion, the Long-term Plan 2024-34 provides a reasonable basis for integrated decision-making, including participation by the community, and subsequent accountability to the community about the Council's activities.



**Janet Holborow**  
Mayor of Kāpiti Coast District  
27 June 2024



**Darren Edwards**  
Chief Executive  
27 June 2024



# ERNST & YOUNG

# AUDIT REPORT

Pūrongo Ōtita

## TO THE READER: INDEPENDENT AUDITOR'S REPORT ON KĀPITI COAST DISTRICT COUNCIL'S 2024-2034 LONG-TERM PLAN

I am the Auditor-General's appointed auditor for Kāpiti Coast District Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan.

Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Ernst & Young. We completed our report on 27 June 2024.

### OPINION

In our opinion:

- the plan provides a reasonable basis for:
  - long-term, integrated decision-making and co-ordination of the Council's resources; and
  - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages [226 to 229] represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

### BASIS OF OPINION

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400 The Examination of Prospective Financial Information that were consistent with those requirements.

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the Council's forecasts to replace existing assets are consistent with its approach to replace its assets, and reasonably take into account the Council's knowledge of the assets' condition and performance;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;



- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;
- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

We did not evaluate the security and controls over the electronic publication of the plan.

## RESPONSIBILITIES OF THE COUNCIL AND AUDITOR

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures, and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

We are responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. We do not express an opinion on the merits of the plan's policy content.

## INDEPENDENCE AND QUALITY MANAGEMENT

We have complied with the Auditor-General's independence and other ethical requirements, which incorporate the requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board. PES 1 is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We have also complied with the Auditor-General's quality management requirements, which incorporate the requirements of Professional and Ethical Standard 3 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (PES 3) issued by the New Zealand Auditing and Assurance Standards Board. PES 3 requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council.



Wastewater treatment plant, Council's depot, and emergency operations centre - Paraparaumu.

## Long-term Plan 2024–34

### Mahere Auroa 2024–34

