Development Contributions Policy

KAIPARA DISTRICT

Development Contributions Policy

1 Introduction

1.1 Purpose

The purpose of this Policy is to provide predictability and certainty about the funding required and development contributions payable to meet the increased demand for community facilities resulting from growth and new development in the Kaipara District by enabling the Council to recover from persons undertaking development a fair, equitable, and proportionate share of the total cost of capital expenditure necessary to service growth over the long term.

1.2 Statutory Context

1.2.1 The Council has resolved to use a combined policy on Development and Financial Contributions to fund its long term growth related capital expenditure.

1.2.2 This policy is the policy on Development Contributions and is prepared under section 102 and 106 of the Local Government Act 2002 ("the Act").

1.2.3 The policy is adopted as one of the source documents that will form part of the Kaipara District's final 2015/2025 Long Term Plan referred to in this Policy as the *"Long Term Plan".*

1.2.4 Council, in addition to determining matters of content in this Policy, has determined:

a) that the decision to adopt the Development Contributions Policy is a significant decision;

b) that it believes it has met the decision-making and consultation requirements of the Act to the extent required.

1.2.5 The operative financial contribution provisions in the Kaipara District Plan are under review in accordance with the Resource Management Act 1991.

1.3 Effect of the Policy

1.3.1 The effect of this Policy is to require the payment of Development Contributions where:

a) *"development"* as defined by the Act, occurs; and

b) the effect of that development, either alone or in combination with other developments, is to require new or additional assets or assets of increased capacity including additional asset capacity already provided and as a consequence Council incurs capital expenditure to provide appropriately for reserves, network infrastructure or *community infrastructure*; and

c) that capital expenditure will not be otherwise funded or provided for; and

d) the policy provides for the payment of Development Contribution for that type of development

The Council will not require the payment of a Development Contribution for any capital expenditure relating to reserves or community infrastructure.

1.4 Approach to Growth and Development

1.4.1 The approach of Council to growth and associated new development is one that welcomes and encourages growth but seeks to apply Development Contributions selectively to particular activities or areas, meeting any funding shortfalls in other activity areas from other sources of funding.

1.4.2 In spite of a relatively small population increase of 1,506 in the Kaipara District between 2001 and 2013, residential and business growth is continuing slowly. This was evidenced by growth in the number of dwellings, which rose by almost 3,000 in the same period and steady growth in Rating Units.

1.4.3 This growth must be accompanied by the timely provision of community facilities, the funding of which should not be a burden on the existing community as a whole. In some cases, Council has already incurred capital expenditure for growth and needs to recover this.

1.4.4 Council will use this Policy to fund that part of total capital expenditure associated with growth and development.

Terms used in this Policy shown in *italics* are defined in **Appendix 3** of this Policy.

2 Development Contributions Policy

Council has considered all matters it is required to consider under the Act when making a Development Contributions Policy. The policies resulting from these considerations are set out in this section. The way in which the Policy will be applied in practice is set out in **section 3.0**.

2.1 Requirement to Pay Development Contributions

2.1.1 A Development Contribution will be payable when development is carried out, the effect of which is to require new or additional assets or assets of increased capacity and as a consequence Council incurs capital expenditure to provide appropriately for those assets and that capital expenditure is not otherwise funded or provided for.

2.1.2 Council through its Revenue and Financing Policy has determined that Development Contributions may be an appropriate source of funding for the activities listed in **section 2.1.3** and **section 2.1.5** below.

2.1.3 In terms of this Policy, Development Contributions will be sought to meet the growth related component of capital expenditure in selected areas on the following activities:

a) Roading

b) Wastewater Treatment

c) Water Supply

d) Stormwater Management.

2.1.4 A number of other Council activities show little or no proposed capital spending for growth. If the Council does not propose to incur capital spending for growth on those activities in its Long Term Plan, then it is unable to include requirements for these in its Development Contributions Policy.

2.1.5 Activities for which Development Contribution will not be required are:

a) Reserves; and

b) Community infrastructure.

2.1.6 However, developers may still be required to provide works or pay financial contributions under the Kaipara District Plan for any Council activities including those in **section 2.1.5** as conditions of resource consent in order to meet the costs of mitigating the effects of their developments.

2.1.7 In keeping with the principle in section 197AB(d) of the Act, development contributions will be used:

(a) for or towards the purpose of the activity or the group of activities for which the contributions were required; and

(b) for the benefit of the district or the part of the district that is identified in the development contributions policy in which the development contributions were required.

2.2 Limitations on Contributions

2.2.1 While Council is able to seek both Development Contributions for infrastructure under the Local Government Act 2002 and financial contributions under the Resource Management Act 1991, section 200 of the Local Government Act 2002 prevents Council from requiring a Development Contribution where it has imposed a contribution requirement on the same development under the Resource Management Act 1991 or where developers or other parties fund the same infrastructure for the same purpose.

2.2.2 Although under the Kaipara District Plan, Council may impose a financial contribution as a condition of resource consent, it shall ensure that no condition of resource consent is imposed that would require work to be done or funded that is identified in the Long Term Plan and funded in whole or in part by Development Contributions.

2.2.3 Nothing in this Policy, including the amounts of Development Contribution payable in **Table 1**, will diminish from any other legal requirement to make a payment for community facilities other than a Development Contribution, including connection fees or any other fee required to be paid pursuant to any other policy or bylaw or by agreement with Council.

2.3 Limitations on Costs Eligible For Inclusion in Development Contributions

2.3.1 In calculating Development Contributions under this policy, the contributions shall not include the cost of any project or work or part of any project or work required for:

a) Rehabilitating or renewing an existing asset; or

b) Operating and maintaining an existing asset.

2.3.2 In accordance with section 200(1) of the Act, no Development Contribution calculated under this Policy shall include the value of any funding obtained from third parties, external agencies or other funding sources in the form of grants, subsidies or works. This limitation shall not include the cost of works provided by a developer on behalf of Council and used as a credit against contributions normally payable, which Council may seek to recover from other developers in contributions.

2.3.3 Development Contributions shall not include capital expenditure incurred by a party which expediture provides additional capacity to serve further development unless the Council has provided a credit against Development Contributions payable by that party.

2.3.4 The value of any subsidy or grant toward the cost of any project or work shall be deducted prior to the allocation for funding of the balance portion of project cost between Development Contributions and other sources of Council funding.

2.4 Vested Assets and Local Works

2.4.1 The cost of assets vested or expenditure made by a developer, pursuant to a requirement under the Resource Management Act 1991, shall not be used to off-set Development Contributions payable on a development unless all or a portion of such assets or expenditure can be shown to avoid or reduce the need for Council to incur costs providing an asset that is included in its capital works programme, for which Development Contributions are sought.

2.4.2 The cost of assets vested or expenditure made voluntarily by a developer to enhance a development shall not be used to offset Development Contributions payable on development.

2.5 Past Surplus Capacity Provided

2.5.1 In accordance with section 199(2) of the Act, Development Contributions may be required to fund capital expenditure already incurred by Council in anticipation of development, prior to the adoption of this Policy.

2.5.2 Council has in recent years incurred expenditure to undertake works or acquire land in anticipation of development. Council will seek to recover this expenditure from Development Contributions yet to be made. Council may include the cost of *past surplus capacity* in its calculation of Development Contributions, where that cost was incurred in anticipation of development.

2.6 Service Standards

2.6.1 There is no requirement under this Policy for new development to be serviced above the *service standard*.

2.6.2 Where new developments are serviced to levels above the *service standard* and Council is required to fund any portion of such works that will improve the levels of service to existing communities, it shall not be required to fund more than is required to meet the *service standard*.

2.6.3 Council aims over time to raise the service levels in existing communities where this is below the *service standard*.

2.6.4 Council may vary the *service standards* normally set for a project where the *service standard* may not be immediately attainable or economically efficient.

2.7 Cumulative and Network Effects

2.7.1 In accordance with section 199(3) of the Act, Development Contributions may be required under this Policy, where a development, in combination with other developments, have a cumulative effect including the cumulative effects of developments on network infrastructure.

2.8 Appropriate Sources of Funding

2.8.1 Council incurs capital works expenditure in order to:

a) provide additional capacity in assets to cater for new development;
b) improve the level of service to existing households and businesses;
c) meet environmental and other legislative requirements; and
d) renew assets to extend their service life.

2.8.2 Section 101(3)(a) of the Act states that the funding needs to meet these expenditure requirements must be met from sources that Council determines to be appropriate, following a consideration, in relation to each activity, of a number of matters. Council's consideration of these matters as it relates to the funding of capital expenditure is outlined in the Revenue and Financing Policy. The analysis contained in the Revenue and Financing Policy is also applicable to this Development Contributions Policy.

2.8.3 Council has considered and made the following determinations under each activity in relation to the matters set out under section 101(3)(a)(i) to (v) of the Act:

a) That Development Contributions are an appropriate source of funding for providing additional capacity in assets for each of the activities listed in **section 2.1.2**;

b) That capital works undertaken as a result of the need to provide additional asset capacity for new development and having no benefit to existing households and ratepayers be appropriately funded by Development Contributions. Council will classify these as *additional capacity projects (AC projects)* and ensure they are funded accordingly.

c) That while existing households and businesses may make use of and have an *AC project* intended to service new development, available to them, it is a principle of this Policy that, where those existing households and businesses are already serviced to the service standard and:

i. their assets have remaining service life equivalent to that offered by the *AC project*; and

ii. they are not part of the cause of the work;

they should not be required to make a significant contribution toward its cost through rates or other sources of funding given that the benefit they receive is minimal and that they did not create the need for the work.

d) That capital works undertaken as a result of the need for improving the levels of service to existing households and businesses, visitors, tourists and other parties and having no benefit to new development be appropriately funded by sources other than Development Contributions, such as rates and depreciation reserves. Council will classify these as *improved level of service projects (ILOS projects)* and ensure they are funded accordingly.

e) That for any capital works providing both additional asset capacity and improved level of service, the portion of expenditure incurred on improving levels of service to existing households and businesses will be excluded from the calculation of Development Contributions and funded from appropriate sources such as rates and depreciation reserves. The funding from these sources shall not however exceed an amount that would have been incurred to correct service level deficiencies. Council will classify these as *combined projects (AC/ILOS projects)* and will allocate the costs of such projects among the appropriate sources of funding.

(f) That Development Contributions for particular capital works be appropriately sourced according to the extent (including the cumulative extent) to which new development contributes to the need for and benefits from the activity. On this basis, Council has determined activity-funding areas for each activity.

(g) That the cost of surplus capacity in any asset remaining at the end of the 10 year *Development Contributions calculation period*, that will benefit future development occurring after that period, shall be funded more appropriately by future development. Council will exclude the cost of such *remaining surplus capacity* at the end of the calculation period from the Development Contribution calculation.

2.8.4 Section 101(3)(b) of the Act states that the funding needs to meet expenditure requirements must be met from sources that the local authority determines to be appropriate, following a consideration of the *overall impact* of any allocation of liability for revenue on the community. Council's consideration of these matters as it relates to the funding of capital expenditure is outlined in the Revenue and Financing Policy. The analysis contained in the Revenue and Financing Policy is also applicable to this Development Contributions Policy.

2.8.5 Council has had regard to section 101(3)(b) and made the following determinations:

a) That it does not wish to discourage new development and will use an allocation methodology in this Policy to ensure that incoming households and businesses occupying new development, in the Long Term Plan period, do not fund:

- benefits to existing households and businesses through Development Contributions;
- the cost of *remaining surplus capacity* in assets at the end of the Long Term Plan period that will benefit future households and businesses.

b) That, unless appropriate to do so in certain circumstances to achieve the Community Outcomes, it does not wish to burden current households and businesses by making them fund additional capacity in capital assets that will benefit new and future ratepayers. The Council will use an appropriate allocation methodology to ensure that this does not occur.

2.9 Activity-Funding Areas

2.9.1 In keeping with the principle in section 197AB(g) of the Act, Council considers that Development Contributions should be required from new development on a geographic basis using activity-funding areas, those being determined:

a) in a manner that balances practical and administrative efficiency with considerations of fairness and equity; and

b) avoids, wherever practical, grouping across the entire district. .

2.9.2 An activity-funding area is an area within which growth and development is occurring, which is likely, either solely or cumulatively, to create the need for, or benefit from, particular activities.

2.9.3 This Policy uses a single District-wide activity-funding area for the recovery of Development Contributions for roading projects. This is because of the wide benefit created by the roading network. The Council considers it impractical to avoid using a single district-wide activity-funding area by dividing the network into smaller geographic areas.

2.9.4 This Policy uses separate water supply, wastewater and stormwater *activity-funding areas* in which assets provided directly benefit those using them and connected to them. It is considered reasonably practical to administer the policy using local scheme-by-scheme *activity-funding areas.*

2.9.5 The *activity-funding areas* used in this Policy are summarised in **Appendix 1** of this Policy.

2.10 Principles of Cost Allocation

2.10.1 In keeping with the principle in section 197AB(a) of the Act, no project will be considered for cost allocation for development contribution purposes, unless it provides new or additional assets or assets of increased capacity to service development.

2.10.2 In keeping with the principle in section 197AB(c) of the Act, the cost of any *combined project (AC/ILOS project)* or work identified in the Long Term Plan will, after deductions for subsidies and other sources of funding, be allocated between:

a) The costs for improving levels of service to existing households and businesses by bringing assets up to the *service standard* and/or by providing additional service life, to be expressed as the *ILOS cost*; and

b) The costs for providing additional capacity to service the development of new households and businesses, to be expressed as the *AC Cost*.

2.10.3 Council will allocate project cost between *ILOS costs* and *AC costs*, in the manner described in **section 5.0 – Procedures for cost allocation**.

2.10.4 The methodology used to allocate costs is a cause/benefits matrix approach.

2.11 Development Contributions Calculation Period

2.11.1 In keeping with the principle in section 197AB(b) of the Act, Council has considered the period over which the benefits of capital expenditure for new development are expected to occur. It considers that capital expenditure on infrastructure during the Long Term Plan period should be recovered over the full take-up period of each asset, from all development that created the need for that expenditure or will benefit from capacity it provides, including development occurring after the Long Term Plan period.

2.11.2 Council has determined that:

a) new development occurring in the Long Term Plan period will contribute only to that proportion of additional asset capacity that it is expected to consume;

b) future development occurring after the Long Term Plan period will contribute toward the *remaining surplus capacity* in assets at the end of that period.

2.11.3 In calculating the Development Contributions payable by new development for each activity type, Council will:

a) include the cost of any *past surplus capacity* in assets provided after 1 July 2001 that is expected to be consumed by new development, where this can be identified and where it can be shown to have been provided in anticipation of growth;

b) include the cost of capacity in assets to be provided in the Long Term Plan period, that is expected to be consumed by new development; and

c) exclude the cost of *remaining surplus capacity* in assets at the end of the Long Term Plan period, which is likely to be consumed by future development.

2.11.4 Recovery of the whole of a project's cost from only those households and businesses establishing in the Long Term Plan period may place an unfair burden on them. Households and businesses developing after the period will arrive to a fully paid up asset with spare capacity for their developments.

2.11.5 This Policy uses a *Development Contributions calculation period* extending from 1 July 2015 (to include *past surplus capacity*) to 30 June 2045 - 30 years after the adoption of the Policy to ensure more equitable attribution under Schedule 13 of the Act. The 30 year future outlook is to take account of major infrastructure projects that may retain spare capacity for up to 30 years, particularly as a result of prolonged periods of slow growth.

2.12 Significant Assumptions

2.12.1 Section 201(1)(b) of the Act requires this policy to set out the significant assumptions underlying the calculation of the schedule of Development Contributions, including an estimate of the potential effects, if there is a significant level of uncertainty as to the scope and nature of the effects.

2.12.2 The significant assumptions underlying the calculation of the schedule of Development Contributions are that:

a) The rate, level and location of growth will occur as forecast in the rating growth projections accompanying the Long Term Plan;

b) Capital expenditure will be in accordance with the capital works programme in the Long Term Plan;

c) No significant changes to service standards are expected to occur in the Long Term Plan period other than those planned for in the Asset Management Plan;

d) The level of third party funding (such as NZ Transport Agency subsidies) will continue at predicted levels for the period of the Long Term Plan;

e) There will be no significant variations to predicted rates of interest and inflation to those set out in the Long Term Plan.

2.12.3 An assessment of effects, if there is a significant level of uncertainty as to the scope and nature of the effects, is set out in **Appendix 2** of this Policy.

2.13 Policy on Existing Lots or Development

2.13.1 When granting a resource consent, building consent, authorising a connection or granting a certificate of acceptance for a development, Council will not seek Development Contributions for *lots* or development already *legally established* at the date of granting consent, other than as required in **sections 2.13.2, 2.13.3** and **2.13.5** below.

2.13.2 **Section 2.13.1** shall apply to any *lot* or development that:

a) was already *legally established* at the date on which this Policy became operative, on 1 July 2015; or

b) has been *legally established* since the date on which this Policy became operative and for which a Development Contribution has been paid; or

c) is not yet *legally established* but for which a Development Contribution has been paid (and not refunded).

2.13.3 *Legally established* development includes buildings and structures which can be shown to have been in existence on but have been demolished since this Policy became operative on 1 July 2015.

2.13.4 **Section 2.13.1** shall not apply to any *lot* or development for which a contribution has been required and has not yet been paid.

2.13.5 Council may require a Development Contribution to be paid for any existing *legally established lot* or development, in a water supply or wastewater area, with no connection to the service, which is to be connected for the first time or seeks connection to either a water supply network or a wastewater network, as the case may be, where no Development Contribution or other such payment for these services can be shown to have been previously paid. This requirement shall not apply to any existing *legally established lot* or development in the Mangawhai Community Wastewater Scheme area for which a targeted rate to fund capital costs for the scheme has or will be paid.

2.13.6 Council may require a Development Contribution to be paid for development occurring on any existing *legally established lot* that has previously been prevented from being developed by any open space covenant or by any other restriction registered against the title of the *lot* and that covenant or restriction has been removed.

2.13.7 In considering *legally established* developments already on a development site, the Council will use the current or most recent use of the site and not its zoning to determine the units of demand that will be credited against the Development Contribution.

2.14 Use of Development Contributions

2.14.1 Development Contributions will be used for the capital expenditure for which they were required in accordance with section 204(1) of the Act.

2.15 Network Infrastructure

2.15.1 Council acknowledges that under section 197 of the Act, the term *development* excludes the pipes and lines of any network utility operator. Council will not seek Development Contributions for the installation or expansion of network infrastructure, (including the pipes, lines, roads, water supply, wastewater and stormwater networks) by network utility operators.

2.15.2 **Section 2.15.1** does not apply to development by network utility operators carried out in order to run their normal business such as offices, industrial buildings, warehouses and storage areas, which may be liable for the payment of Development Contributions.

2.16 Policy on Remissions and Postponements of Development Contributions

2.16.1 In accordance with section 201(1)(c) of the Act, this Policy includes provisions that will enable Council to consider remissions and postponements of Development Contributions (**section 3.5**).

2.17 Policy on Refunds

2.17.1 Council will refund Development Contributions in accordance with the requirements of sections 209 and 210 of the Act.

2.18 Best Available Knowledge

2.18.1 The capital expenditure amounts used in this Policy for the calculation of Development Contributions for all activity types are in keeping with the Long Term Plan and are based on the best available knowledge of projects and their costs, staging, timing and other related information, at the time of adoption of this Policy.

2.18.2 The absence of any particular information on any asset or work at any given time, shall not be deemed to be reason for not including that asset or work for consideration in the calculation of a Development Contribution, provided that all the requirements of this Policy, for determining any Development Contribution payable, are complied with.

2.19 Schedules

2.19.1 In keeping with principles in section 197AB(e) and (f) of the Act and in accordance with:

a) section 201 and section 202 of the Act, **Table 1** shows the schedule of Development Contributions payable for each activity in each part of the District, the amounts shown excluding GST;

b) section 201A of the Act, **Appendix 5** shows a schedule of assets for which development contributions will be used; and

c) section 106(2) of the Act, **Table 2** summarises capital expenditure in the Long Term Plan that Council expects to incur to meet the increased demand for community facilities resulting from growth and the proportion of that expenditure to be funded from various sources including Development Contributions.

TABLE 1 - SCHEDULE OF DEVELOPMENT CONTRIBUTIONS

	Stormwater	Wastewater treatment	Water supply	Roading	TOTAL
Mangawhai	$ 218	$ 21,237	$ -	$ 495	**$ 21,950**
Dargaville	$ 328	$ -	$ -	$ 495	**$ 823**
Te Kopuru	$ -	$ -	$ -	$ 495	**$ 495**
Maungaturoto	$ -	$ -	$ -	$ 495	**$ 495**
Kaiwaka	$ -	$ -	$ -	$ 495	**$ 495**
Baylys Beach	$ 257	$ -	$ -	$ 495	**$ 752**
Glinks Gully	$ -	$ -	$ -	$ 495	**$ 495**
Ruawai	$ -	$ -	$ -	$ 495	**$ 495**
District	$ 0	$ -	$ -	$ 495	**$ 495**
Paparoa	$ -	$ -	$ -	$ 495	**$ 495**

Note 1: These contribution amounts do not include GST

For all Development Contributions required in **Table 1**, all or any of the following events give rise to the requirement for a Development Contribution:

a) the granting of a resource consent under the Resource Management Act 1991;

b) the granting of a building consent under the Building Act 2004;

c) the granting of an authorisation for a service connection;

d) the granting of a certificate of acceptance under section 98 of the Building Act 2004.

TABLE 2 - CAPITAL EXPENDTURE IDENTIFIED TO MEET INCREASED DEMAND RESULTING FROM GROWTH AND SOURCES OF FUNDING BY ACTIVITY

	2015-25 LTCCP					SURPLUS CAPACITY			
	TOTAL CAPITAL LTP COSTS	DEVELOPMENT CONTRIBUTIONS (NEW)	DEVELOPMENT CONTRIBUTIONS (FUTURE)	RATES	SUBSIDIES / GRANTS	TOTAL CURRENT VALUE OF SUPLUS CAPACITY PROJECTS	DEVELOPMENT CONTRIBUTIONS (NEW)	DEVELOPMENT CONTRIBUTIONS (FUTURE)	RATES
ROADING	$ 118,763,654	$ 390,870	$ 962,520	$ 47,560,364	$ 69,849,901	$ 10,573,693	$ 94,735	$ 257,101	$ 10,221,857
WASTEWATER TREATMENT	$ 12,671,329	$ 191,069	$ 666,906	$ 11,813,354	$ -	$ 64,474,708	$ 3,333,274	$ 24,765,514	$ 36,375,920
STORMWATER	$ 5,004,461	$ 149,781	$ 403,622	$ 4,451,057	$ -	$ 784,068	$ 16,453	$ 40,569	$ 727,046
WATER SUPPLY	$ 14,743,298	$ -	$ -	$ 14,743,298	$ -	$ 1,382,993	$ -	$ -	$ 1,382,993
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 151,182,741	$ 731,720	$ 2,033,048	$ 78,568,072	$ 69,849,901	$ 77,215,462	$ 3,444,461	$ 25,063,184	$ 48,707,817

Note: **Table 2** summarises capital expenditure incurred that is to be funded via Development Contributions. The Financial Contributions Policy provides information on the level of capital expenditure to be funded via financial contributions.

2.20 Development Agreements

2.20.1 The Council may enter into development agreements with developers for the provision, supply, or exchange of infrastructure, land, or money to provide network infrastructure, community infrastructure, or reserves the district or a part of the district. The provisions of sections 207A to 207F shall apply to such agreements.

3 Practical Application

3.1 Requirement for Development Contributions

3.1.1 Upon granting

a) a resource consent under the Resource Management Act 1991

b) a building consent under the Building Act 1991

c) an authorisation for a service connection

d) the granting of a certificate of acceptance under section 98 of the Building Act 2004;

Council will determine whether the activity to which the consent or authorisation relates is a *"development"* under the Act, which:

a) has the effect of requiring new or additional assets or assets of increased capacity (including assets which may already have been provided by Council in anticipation of development); and

b) as a consequence requires (or has required) Council to incur capital expenditure to provide appropriately for those assets; and

c) that capital expenditure is not otherwise funded or provided for.

3.1.2 Upon determining that the activity is a *"development"*, Council may require a Development Contribution to be made towards the activity associated with that development, according to the *activity-funding areas* in which the development is located, including:

a) Roading

b) Wastewater treatment

c) Water supply

d) Stormwater.

3.1.3 Council shall calculate the Development Contribution payable at the time of granting the consent or authorisation and issue an assessment of Development Contributions payable.

3.1.4 A Development Contribution may be paid at any time from the date of assessment up to the date when the contribution is required to be paid as a result of Council issuing an invoice.

3.1.5 Council will invoice a Development Contribution at the following times:

a) In the case of a resource consent for subdivision, at the time of application for a certificate under section 224(c) of the Resource Management Act 1991, with payment required prior to the issue of the certificate;

b) in the case of a resource consent for land use, at the time of notification of commencement or commencement of the consent, whichever is the earlier, with payment required prior to commencement of the consented activity;

c) in the case of a building consent, at the time of granting the building consent with payment no later than 90 days from the date of granting consent or prior to the issue of a code compliance certificate, whichever is the earlier;

d) in the case of a service connection, at the time of approval of the service connection with payment prior to connection;

e) when granting a certificate of acceptance under section 98 of the Building Act 2004.

3.1.6 In accordance with section 198(2A) of the Act, a development contribution must be consistent with the content of the policy that was in force at the time that the application for a resource consent, building consent, or service connection was submitted

3.1.7 In accordance with section 208 of the Local Government Act 2002, if contributions are not paid at the times required in **section 3.1.5**, the Council may:

a) withhold a certificate under section 224(c) of the Resource Management Act 1991 in the case of a subdivision;

b) prevent the activity commencing in the case of a land use consent;

c) withhold a code compliance certificate in the case of a building consent;

d) withhold a service connection to the development;

e) withold a certificate of acceptance under section 98 of the Building Act 2004;

f) in each case register a charge on the land under the Statutory Land Charges Registration Act 1928.

If, after exercising its powers under section 208 of the Act, any Development Contribution remains unpaid, the Council may take debt recovery action to recover that Development Contribution.

3.1.8 In the case of a resource consent for land use only, where a building consent is required to give effect to the resource consent, the applicant may apply for a postponement of payment under **section 3.5** of this Policy. If this is granted the Council will require payment at the time it issues a building consent.

3.1.9 If a grantee of consent is in possession of two Development Contribution invoices for different consents relating to the same lot, both invoices will continue to have effect until payment is made of one of those invoices. When the first invoice is paid, the second invoice will be withdrawn and a reassessment of Development Contributions payable for the subdivision or development, as the case may be, relating to the second invoice will be made under **section 3.2.1**. If any Development Contribution is payable on re-assessment, a new invoice will be issued.

3.1.10 Except as provided for in section 3.1.5, no consented activity or building work shall commence prior to the payment of the Development Contribution and where such activity or work has commenced prior to such payment, Council shall require this to cease until payment has been made.

3.1.11 In accordance with section 252 of the Act, a development contribution is recoverable as a debt.

3.2 Amount of Total Development Contribution

3.2.1 The total amount of Development Contribution payable when issuing any consent or authorisation for subdivision or development, shall be the sum of the Development Contribution payable for each activity, calculated as:

$[(a) X [\Sigma(n) – \Sigma(x)]] + GST$

Where:

(a) = the applicable Development Contribution per *unit of demand* determined from **Table 1** and the *activity-funding area* for each type of community facility in which the subdivision or development lies.

Σ = the sum of the terms inside the brackets.

(n) = for each *lot* at the completion of the consent or authorisation application, the total *lot units of demand* OR the total *activity units of demand*, determined by **Table 3**, whichever is the greater.

(x) = for each *lot* in existence (or for which a section 224 certificate under the Resource Management Act 1991 has been issued) prior to the date of the consent or authorisation application, the total *lot units of demand* OR the total *activity units of demand* for the existing development, determined by **Table 3**, whichever is the greater.

3.2.2 The development contribution per unit of demand in **Table 1** may be increased for any Producers Price Index Outputs for Construction adjustment in accordance with section 106(2B) of the Act.

3.3 Determination of Units of Demand

3.3.1 In accordance with Schedule 13 of the Act, the additional capacity (*AC cost*) component of capital expenditure associated with new development in any *activity-funding area* will be allocated equally between the numbers of new *units of demand* expected to occur in that *activity-funding area* during the *Development Contributions calculation period*.

3.3.2 Council has determined that *units of demand* generated by different land use types shall be those reflected in **Table 3**.

3.3.3 Demand for services may be necessitated by the creation of new *lots* (*lot units of demand*) that are required to be serviced in advance of their occupation. Demand for services may also be generated by the use and development of *lots* (*activity units of demand*), including the intensification or expansion of activity on those *lots*.

Table 3 Units of Demand Generated by Subdivision and Development	
Lot Unit of Demand	**Units of demand**
One residential or rural lot.	1.0
One mixed-use residential/commercial lot.	1.0
One commercial or industrial lot with an area of less than 1,000m^2	Lot area divided by 1,000 per square metre.
One commercial or industrial lot with an area of 1,000m^2 or more.	1.0
For the purposes of calculating water supply and wastewater Development Contributions ONLY, any existing *legally established lot* not connected to either the water supply network or the wastewater network as the case may be, excluding any existing *legally established lot* in the Mangawhai Community Wastewater Scheme area for which a targeted rate to fund capital costs for the scheme has or will be paid.	0
For the purposes of calculating water supply and wastewater Development Contributions ONLY, any proposed *lot* not to be connected to either the water supply network or the wastewater network as the case may be.	0
One s*erviced site.*	Special assessment
One *lot*: ▪ wholly covenanted in perpetuity as provided for by section 22 of the Queen Elizabeth the Second National Trust Act 1977 ▪ the title of which prevents any form of development on the *lot.*	0
Activity Unit of Demand	**Units of demand**
One *dwelling unit* (including any *accommodation unit*) of two or more *bedrooms* per unit	1.0
One commercial or industrial unit including the commercial part of any activity but excluding any part that comprises accommodation units	The *gross business* area on the *lot* (or in the case of calculating contribution for stormwater, the *impervious area*) multiplied by the applicable *unit of demand* factors in this table.

Table 3 Units of Demand Generated by Subdivision and Development	
Any *dwelling unit* or *accommodation unit* of one or fewer *bedrooms* per unit	0.5
Any *retirement unit* for purposes of calculating the roading contribution only	0.3
Any *retirement unit* for purposes of calculating the water supply and wastewater contributions only	0.5
Any *aged care room* for purposes of calculating the roading contribution only	0.2
Any *aged care room* for purposes of calculating the water supply and wastewater contributions only	0.4
Any development including *dwelling units* or *accommodation units*, situated in attached or multiple storey complexes of more than three units and any retirement unit or aged care room	For stormwater ONLY, the *impervious area* multiplied by the applicable *unit of demand* factor in this table.
Other activity (Activity not specified elsewhere in this table).	Special assessment
For the purposes of calculating water supply and wastewater Development Contributions ONLY, any existing *legally established* development not connected to either the water supply network or the wastewater network as the case may be, excluding any existing *legally established* development in the Mangawhai Community Wastewater Scheme area for which a targeted rate to fund capital costs for the scheme has or will be paid.	0
For the purposes of calculating water supply and wastewater Development Contributions ONLY, any proposed development not to be connected to either the water supply network or the wastewater network as the case may be.	0
Network infrastructure, including pipes, lines and installations, roads, water supply, wastewater and stormwater collection and management systems	0
Farm buildings associated with normal farming operations including sheds, barns, garages and buildings for indoor poultry livestock and crop production.	0
Unit of Demand Factors Commercial or Industrial Development	**Calculated in Appendix 4**
Roading	0.0020 per square metre of *gross business area* on the lot used principally for commercial or industrial purposes.

Table 3 Units of Demand Generated by Subdivision and Development	
Water Supply	0.00446 per square metre of *gross business area* on the *lot* used principally for commercial or industrial purposes.
Sewerage	0.00446 per square metre of *gross business area* on the *lot* used principally for commercial or industrial purposes.
Stormwater	0.00278 per square metre of the *impervious area* on the lot.

3.3.4 The different *units of demand* generated by a unit of commercial or industrial activity, as compared with a unit of residential activity, arise mainly from the scale of activity. This Policy uses *lot* size in the case of subdivision and *gross business area* in the case of business development as a proxy for assessing the different *units of demand* on services, likely to be generated respectively by residential and business activity.

3.3.5 Further, this Policy assumes that as well as the *scale of activity*, business activity has the potential to place greater demands on services as compared to residential activity, as a result of the *nature of the activity* (e.g. as a result of higher and heavier traffic volumes, higher *impervious area*). This Policy incorporates multipliers (*unit of demand* factors) that are intended to take account of the likely additional effect of business activity on service infrastructure.

3.3.6 The assumptions used in this Policy to derive the *unit of demand* factors for business in **Table 3** are described in **Appendix 4** of this Policy.

3.4 Information Requirements

3.4.1 The applicant for any consent or authorisation shall provide all information necessary for Council to calculate the amount of a Development Contribution, including the *gross business area* and the *impervious area* of the development if required for purposes of an assessment under **Table 3**.

3.4.2 The applicant shall be responsible for providing proof of the legal establishment of existing *units of demand* for purposes of an assessment under **Table 3.**

3.4.3 Existing *units of demand* may include *legally established* buildings and structures existing when this Policy became operative on 1 July 2015 but since demolished.

3.5 Remissions and Postponements of Development Contributions

3.5.1 In addition to rights to reconsideration provided for by section 199A and 199B of the Local Government Act 2002, the Council will consider applications for remission or postponement of development contributions.

3.5.2 The council will grant a remission of any Development Contribution where the applicant has provided and/or funded the same infrastructure that a Development Contribution has been required for but that remission shall be limited to the cost of infrastructure provided or funded. In cases where the cost of infrastructure provided or funded exceeds the Development Contribution payable, the Council shall meet the excess costs by separate agreement with the applicant.

3.5.3 Council will consider applications for and may grant a postponement of the payment of a Development Contribution in the case of resource consent for land use only, where a building consent is required to give effect to that resource consent. At the discretion of the Council, the payment of a Development Contribution on the resource consent may be postponed until a building consent is granted.

3.5.4 Council will consider applications for a postponement of the payment of a Development Contribution in the case of a subdivision consent. If it grants a postponement it may do so on whatever terms the Council thinks fit, including that it may:

a) issue a certificate under section 224(c) of the Resource Management Act 1991, prior to the payment of a Development Contribution; and

b) register the Development Contribution under the Statutory Land Charges Registration Act 1928, as a charge on the title of the land in respect of which the Development Contribution was required.

3.5.5 An applicant may formally request Council to review the Development Contribution required and remit or postpone the Development Contribution payment.

3.5.6 Any such request shall be made in writing no later than 15 working days after the date on which Council issues an invoice under **section 3.1.5**, setting out the reasons for the request.

3.5.7 Prior to accepting any such request for review, Council shall require the applicant to provide specific details of the manner in which its proposals qualify for a remission or postponement.

3.5.8 In undertaking the review, Council or a Committee of Council or an officer so delegated:

a) shall, as soon as reasonably practicable, consider the request;

b) may determine whether to hold a hearing for the purposes of the review and if it does, give at least five working days notice to the applicant of the

date, time and place of the hearing;

c) may at its discretion uphold, remit in whole or in part or postpone (as the case may be) the original Development Contribution required and shall advise the applicant in writing of its decision within ten working days of making that decision;

d) may charge such fee as determined in its annual schedule of fees, to consider the request.

3.6 Reconsideration process

3.6.1 As required by section 202A of the Local Government Act 2002, this policy must set out the process for requesting reconsideration of a requirement for a development contribution under section 199A of the Act. The process for reconsideration must set out:

a) how the request can be lodged with the Council; and

b) the steps in the process that the territorial authority will apply when reconsidering the requirement to make a development contribution.

3.6.2 An applicant who is required to make a development contribution may request a reconsideration of that requirement if they believe that:

a) the development contribution was incorrectly calculated or assessed under this policy; or

b) the Council incorrectly applied this policy; or

c) the information used to assess the applicant's development against this policy, or the way the Council has recorded or used it when requiring the development contribution, was incomplete or contained errors.

3.6.3 Any request for reconsideration shall be made in writing, no later than 10 working days after the date on which the applicant receives notice from the Council of the level of development contribution required.

3.6.4 Any request for review must include the reasons under **section 3.6.2** for reconsideration and provide sufficient information to enable the Council to reconsider the development contribution.

3.6.5 The Council (or a Committee of Council or an officer so delegated) will limit its considerations to matters set out in Section 199A of the Act (**section 3.6.2** of this policy).

3.6.6 In accordance with section 199B(1) of the Act, the Council must, within 15 working days after the date on which it receives all required relevant information relating to a request, give written notice of the outcome of its reconsideration to the applicant who made the request.

3.6.7 In accordance with section 199B(2) of the Act, an applicant who requested a reconsideration may object to the outcome of the reconsideration under the applicable provisions in section 199C - 199P and Schedule 13 of the Act.

3.7 Special Assessment

3.7.1 Where, in **Table 3,** a special assessment of *units of demand* generated by a development is required, the Council will consider the nature and scale of the development and its relative effects on each Council activity, as compared to other development types listed in **Table 3** and the *units of demand* attributed to them.

3.8 Statement on GST

3.8.1 Any Development Contribution referred to in this Policy or in the accompanying Development Contributions Model and any Development Contribution required in the form of money, pursuant to this Policy, is exclusive of Goods and Services Tax.

4 Audit

This policy shall be subject to the audit procedures under section 94 of the Act.

5 Procedures for Cost Allocation

The calculation of the separate portions of the cost of any *combined project (AC/ILOS project)* between that for improving levels of service to existing households and businesses (*ILOS costs*), and that for providing additional capacity to accommodate new development of households and businesses (*AC costs*) under this Policy, is carried out using the following procedure.

5.1 Listing Projects and Information Required

5.1.1 Every project in the capital works programme of the Long Term Plan for the activities for which the Council intends to require Development Contributions is listed in the Project Allocation Schedule of the Development Contributions Model which may be examined on request at any office of the Council.

5.1.2 Every surplus capacity project is listed in the Surplus Capacity Schedule.

5.1.3 Where possible, distinct stages of a project or distinct parts of a project are listed in the schedules as separate components and separate calculations carried out for each.

5.1.4 For each project in the schedules, the following information is provided:

(a) the year in which the project or component is to be carried out in the Long Term Plan, or in the case of each *surplus capacity project (SC project)*, the year it was completed;

(b) the total project cost;

(c) the amount of any subsidy or grant toward each project from any other source of funding, which is deducted from the total project cost to give the net project cost;

(d) the *activity-funding area* which the project will serve.

5.1.5 Each project in the Project Allocation Schedule is categorised *"Yes"* or *"No"* in answer to the question – *"Is this capital expenditure required at least partly to provide appropriately for new or additional assets or assets of increased capacity in order to address the effects of development?"* By answering:

(a) *"No"* - the project is treated as a pure renewal or level of service project and the cost of the project is removed from the Development Contribution calculation;

(b) *"Yes"* - the project is treated as either a *combined project (AC/ILOS project)* or an *additional capacity for growth project (AC project)* and is subject to further analysis.

5.1.6 For each project in the Project Allocation Schedule, the following information is provided:

(a) the expected distribution of benefits of the project between the existing community as a whole or identified parts of it or individuals;

(b) the period over which benefits of the project are expected to occur, determined by stating the year in which capacity take up is expected to start and the year in which the project capacity is expected to be fully consumed;

(c) the cause of the project;

(d) any supporting information or reference to information describing the reasons for the project.

5.1.7 Each project in the Surplus Capacity Schedule is categorised *"Yes"* or *"No"* in answer to the question – *"Was capital expenditure on this project incurred, at least partly, in anticipation of development?"* By answering:

(a) *"No"* - the project is treated as a pure renewal or level of service project and the cost of the project is removed from the Development Contribution calculation;

(b) *"Yes"* - the project is treated as either a *combined project (AC/ILOS project)* or an *additional capacity for growth project (AC project)* and is subject to further analysis.

5.2 Analysis of Combined and Additional Capacity for Growth Projects

5.2.1 Using the information provided on *combined projects (AC/ILOS projects)* and *additional capacity for growth projects (AC projects)* in the project schedules, a cause/benefits matrix analysis is carried out by which it is required to state for each project:

(a) the degree, on a scale of 0 to 1 to which growth creates the need for the project to be undertaken;

(b) the degree on a scale of 0 to 1 to which the growth community will benefit from the project being undertaken.

5.2.2 The value is chosen in each case from the cause/benefits matrix in the model which produces an estimated percentage of cost attributable to growth.

5.2.3 The matrix generates fifty different cause/benefit combinations. The percentage derived is applied to the net project cost to determine the *AC cost*. The remainder of the net project cost is the *ILOS cost.*

5.2.4 A unit price is calculated for each project by dividing the project cost by the total units of demand that will consume its capacity comprising:

(a) existing *units of demand* at 2015; plus

(b) additional *units of demand* expected to consume capacity in the asset by the end of its asset life.

5.3 AC Cost Allocation Between New and Future Units of Demand

5.3.1 Using information provided on the year in which capacity take up of a project is expected to start and the year in which the project capacity is expected to be fully consumed, the *AC cost* of the project is divided between new *units of demand (N)* arriving in the *activity-funding area* in the Long Term Plan period and future *units of demand (F)* arriving after the end of the Long Term Plan period, as follows:

(a) the *AC cost to F* is the *AC cost* determined in **section 5.2** above multiplied by the years of capacity take up after the Long Term Plan period divided by total years of capacity take-up;

(b) the *AC cost to N* is the *AC cost* less the *AC cost to F*.

5.3.2 Only the *AC Cost to N* is used in the calculation of Development Contributions.

5.3.3 For *surplus capacity projects (SC projects),* the *AC cost to N* from the previous Long Term Plan is adjusted for any development contributions received in the three years since adoption of the last Long Term Plan and for any additional *AC cost to N* expenditure incurred in those 3 years. The total is adjusted for interest.

5.3.4 The *AC Cost to F* from the previous Long Term Plan is adjusted for any additional *AC Cost to F* expenditure in the last 3 years and is adjusted for interest.

5.3.5 The adjusted *AC Cost to N* and *AC Cost to F* figures are added together and then divided between new *units of demand (N)* arriving in the *activity-funding area* in the Long Term Plan period and future *units of demand (F)* arriving after the end of the Long Term Plan period.

5.3.6 To deal with asset capacity life requirements in the Act, the assumption is that *surplus capacity projects (SC projects)* have capacity for 30 years for all infrastructure except Mangawhai Wastewater projects which have a capacity for 40 years, noting however that when doing the calculations above, if development contributions received exceed the cost of surplus capacity, then the asset will be assumed to have been consumed and play no further part in the calculation.

6.0 Growth Assumptions

6.1 In order to calculate the amount of new development to which the growth related portion of capital expenditure (*AC costs*) for infrastructure will be attributed, area-by-area projections of new and future *units of demand* for services in the period 2015 to 2045 are required.

6.2 Council maintains a detailed rating database that provides the numbers of Rating Units for all parts of the district.

6.3 The numbers of Rating Units provide a close correlation with numbers of *lots* in the district and the number of multiple units of activity on any *lot* where this is the case. They are considered to provide a reasonably sound measure of the *units of demand* for infrastructure and services.

6.4 The growth projection worksheet of the Development Contributions Model, *Projections Schedule,* contains the number of Rating Units *(units of demand)* for each activity type existing at the time of the 2014/2015 rates year. Rating data is available for the whole district, and each of the water supply, wastewater and stormwater scheme areas.

6.5 Long Term Plan assumptions have been used to determine the expected annual increase in the numbers of Rating Units and hence *units of demand* to 2025, in each of these areas.

6.6 *Projections Schedule* also provides long-term estimates for future Rating Units *(units of demand)* after the Long Term Plan period to 2045, in order to ensure that any portion of remaining surplus capacity at the end of the period may be attributed to future development.

6.7 On the basis of decisions made by Council on the Development Contribution *activity-funding areas* that will apply to each activity type, *Projections Schedule* provides Rating Units at 2015 and projected Rating Units for each *activity-funding area* to 2045.

7.0 Interest and Inflation

7.1 The Development Contributions model includes interest on growth related capital expenditure in the calculation of the Development Contribution amounts, seeking to recover all interest by the end of the Development Contribution calculation period.

7.2 Interest estimates can be prepared based on the amount of outstanding (growth related) debt over time and the ongoing reduction of that debt by Development Contribution revenue.

7.3 With the exception of the Mangawhai Community Wastewater Scheme interest incurred for projects carried out in the past in anticipation of growth has already been incurred and has been funded as an operating expense by rates on the existing community. Council has been unable to recover this past interest from development or financial contributions. In relation to the Mangawhai Community Wastewater Scheme the interest and finance costs incurred during construction of the scheme have been included as part of the total cost of the scheme to be funded from existing users and growth.

7.4 Council does not intend to recover past interest that has been funded from rates from Development Contributions and has not included it in the Development Contribution calculation

7.5 The Development Contributions model uses the inflated capital costs in the Long Term Plan to calculate Development Contributions. In order to ensure equity, separate contribution prices are calculated for each of the first three years of the Long Term Plan period to take account of price variations over the three year period.

Appendix 1 – Development Contribution Activity-Funding Areas

Community Facility	Activity-Funding Areas	Development to which Development Contribution Applies
Roading	District	Development anywhere in the District
Wastewater Treatment	Mangawhai Community Wastewater Scheme area	Development at Mangawhai where the service is available
Wastewater Treatment	Dargaville, Kaiwaka and Maungaturoto Scheme areas	Development in any separate wastewater scheme
Water Supply	Dargaville/Baylys and Maungaturoto Scheme areas	Development in any separate water supply scheme
Stormwater Management	Mangawhai, Dargaville and Baylys Scheme areas	Development in any separate urban stormwater scheme

Appendix 2 – Assessment of Significant Assumptions

Assumption	Level of Uncertainty	Potential Effects
The rate, level and location of growth will occur as forecast in the rating growth projections accompanying the Long Term Plan	High	Lower than forecast growth will result in a significant under-recovery of Development Contributions revenue
Capital expenditure will be in accordance with the capital works programme in the Long Term Plan	Moderate	In current circumstances significant changes to the capital programme are unlikely
No significant changes to service standards are expected to occur other than those planned for in the Asset Management Plans	Low	No significant effects anticipated
The level of third party funding (such as NZ Transport Agency subsidies) will continue at predicted levels for period of the Long Term Plan	Low	No significant effects anticipated
There will be no significant variations to predicted rates of interest and inflation to those set out in the Long Term Plan	Moderate/High	Significant past spending on the Mangawhai Community Wastewater Scheme through loans, presents a significant risk for a number of years to come if interest rates rise

Appendix 3 – Glossary of Terms

"AC cost" means the cost for providing additional capacity to service the development of new households and businesses.

"Accommodation units" has the meaning given to it in section 197(2) of the Local Government Act 2002 (See definitions below).

"Activity-funding area" means the whole or any part of the District as defined in this Policy, which will be served by a particular activity type.

"Activity unit of demand" means the demand for a community facility generated by development activity other than subdivision.

"Additional capacity project" or "AC project" means a capital project in the Long Term Plan intended only to provide additional capacity to service new and future households and businesses.

"Aged care room" means any residential unit in a "rest home" or "hospital care institution" as defined in section 58(4) of the Health and Disability Service (Safety) Act 2001.

"Allotment" or "lot" has the meaning given to the term "allotment" in section 218(2) of the Resource Management Act 1991. (See definitions below).

"Bedroom" means a room used for sleeping, normally accommodating no more than three persons.

"Combined project" or "AC/ILOS project" means a project in the Long Term Plan intended to deal with shortfalls in levels of service to existing households and businesses by bringing assets up to the *service standard* and/or by providing additional service life, and to provide capacity for further growth.

"Commercial" for the purposes of this Policy, means the provision of goods, services and travellers accommodation principally for commercial gain, including camping grounds, caravan/trailer home parks, a depot for the maintenance, repair and storage of vehicles, machinery, equipment and materials and the storage and use of hazardous substances but does not include stalls or produce markets or farm buildings associated with normal farming operations including sheds, barns, garages and buildings for indoor poultry livestock and crops production.

"Community infrastructure" has the meaning given to it in section 197 of the Local Government Act 2002 (See definitions below).

"Development" has the meaning given to it in section 197 of the Local Government Act 2002. (See definitions below).

"Development contributions calculation period" means the period between 1 July 2015 and a date 30 years after the date of adoption of this Policy.

"Dwelling unit" means any building or group of buildings or any part of those buildings, used or intended to be used solely or principally for residential purposes and occupied or intended to be occupied by not more than one household – and includes a minor household unit, a utility building or any unit of commercial accommodation.

"Gross business area" means:

(a) the *gross floor area* of any building, including the gross floor area of all floors of a multi-storey building; plus

(b) the area of any part of the *lot* used solely or principally for the storage, sale, display or servicing of goods or the provision of services on the *lot* but not including permanently designated vehicle parking, manoeuvring, loading and landscaping areas, the conversion of which to another use would require resource consent.

The *gross business area* excludes the area of network infrastructure including pipes, lines and installations, roads, water supply, wastewater and stormwater collection and management systems, but includes the area of buildings occupied by network service providers, including offices, workshops, warehouses and any outside areas used for carrying out their normal business.

"ILOS cost' means the cost of improving levels of service to existing households and businesses by bringing assets up to the *service standard* and/or by providing additional service life.

"Impervious Area" means that part of the *lot* which is already covered or is to be covered by any impermeable artificial surface but excludes any impervious areas created without a building or resource consent.

"Improved level of service project" or "ILOS project" means a capital project in the Long Term Plan intended only to deal with shortfalls in levels of service to existing households and businesses by bringing assets up to the *service standard* and/or by providing additional service life.

"Industrial" means for the purposes of this Policy, any land, building or part of a building used for the processing, assembly, servicing, testing, repair, packaging, storage or manufacture of a product or produce, including the maintenance, repair and storage of vehicles, machinery, equipment and materials, and the storage of hazardous substances associated with the activity, but does not include mineral extraction or farm buildings associated with normal farming operations including sheds, barns, garages and buildings for indoor poultry livestock and crops production.

"Legally established" means, in relation to any *lot* or development, any *lot* for which a title has been issued, or any dwelling, commercial or industrial unit for which a code compliance certificate has been issued. *Legally established* development includes buildings and structures that can be shown to have been in existence when this policy became operative on 1 July 2015, but have since been demolished.

"Lot unit of demand" means the demand for a community facility generated by the creation of lots through subdivision.

"Past surplus capacity" means capacity in assets provided as a result of capital expenditure made in anticipation of development since 1 July 2001.

"Remaining surplus capacity" means the estimated remaining capacity in capital assets at the end of the Long Term Plan period, available to service future development occurring after the Long Term Plan period.

"Retirement unit" means any residential unit other than an aged care room, in a "*retirement village"* as defined in section 6 of the Retirement Villages Act 2003.

"Serviced Site" means any site dedicated for the location of a vehicle or tent for the accommodation of persons, which is provided with utility services such as water supply, wastewater disposal, solid waste disposal, electricity or gas, either directly to the site or in the immediate vicinity.

"Service standard" means a level of service for any Council activity set by Council and stated in the Asset Management Plan for the activity concerned, (available for inspection on request at any office of the Council) having due regard to one or more of the following factors:

(a) demand data based on market research;

(b) widely accepted and documented engineering or other minimum standards;

(c) politically endorsed service levels based on community consultation;

(d) safety standards mandated by local or central government;

(e) environmental standards mandated by local or central government;

(f) existing service levels, where these are recognised by all concerned parties to be adequate but have no formal ratification;

(g) efficiency considerations where the *service standard* must take account of engineering and economic efficiency requirements which require a long term approach to optimality.

"Surplus capacity project" or "SC project" means a past capital expenditure project carried out since 1 July 2001 in anticipation of new development and providing surplus capacity for further development.

"Unit of demand" is a unit of measurement by which the relative demand for an activity, generated by different types of development (existing or proposed), can be assessed. A *unit of demand* may be expressed as a *lot unit of demand* or an *activity unit of demand*.

"**Utility Building"** is a structure containing facilities (such as toilet, shower, laundry, hot water cylinder, laundry tub) that make the site habitable prior to or during the erection of a dwelling.

Definitions Under Acts

"Accommodation units" is defined in section 197(2) of the Local Government Act 2002 to mean *"units, apartments, rooms in 1 or more buildings, or cabins or sites in camping grounds and holiday parks, for the purpose of providing overnight, temporary, or rental accommodation."*

"Allotment" is defined under section 218(2) of the Resource Management Act 1991 as follows:

"(a) any parcel of land under the Land Transfer Act 1952 that is a continuous area and whose boundaries are shown separately on a survey plan, whether or not:

(i) the subdivision shown on the survey plan has been allowed, or subdivision approval has been granted, under another Act; or

(ii) a subdivision consent for the subdivision shown on the survey plan has been granted under this Act; or

(b) any parcel of land or building or part of a building that is shown or identified separately—

(i) on a survey plan; or

(ii) on a licence within the meaning of Part 7A of the Land Transfer Act 1952; or

(c) any unit on a unit plan; or

(d) any parcel of land not subject to the Land Transfer Act 1952."

"Community infrastructure" is defined under section 197 of the Local Government Act 2002 to mean "*the following assets when owned, operated, or controlled by a territorial authority:*

(a) community centres or halls for the use of a local community or neighbourhood, and the land on which they are or will be situated:

(b) play equipment that is located on a neighbourhood reserve:

(c) toilets for use by the public."

"Development" is defined under section 197 of the Local Government Act 2002 as follows:

"(a) any subdivision, building (as defined in section 8 of the Building Act 2004), land use, or work that generates a demand for reserves, network infrastructure, or community infrastructure; but

(b) does not include the pipes or lines of a network utility operator."

Appendix 4 – Demand Factors for Business Development

D.1. Roading

Assumptions

Average business site size = 1,500m^2

Gross business area is 60% of site = 1,000m^2

Employees per hectare of business = 30 FTEs per ha (FTE (Full Time Equivalent). Employment figures may be amended subject to further sampling)

Average Household Unit Trip generation = 9 trips per day = 1 *Unit of Demand*

Sites per net hectare = 5 (7,500m^2 sites, 2,500m^2 roads)

Gross business area per hectare = 5 X 1,000 = 5,000m^2

Each site of 1,500m^2 and each 1,000m^2 of *gross business area* has = 30/5 FTE's = 6 FTE's

Minimum trip generation = 3 trips per FTE per day = 18 trips per day

Unit of Demand Factor = 18/9 = 2 per 1,000m^2 of business area OR 0.002 per m^2 of business area.

D.2 Water Supply and Wastewater Treatment

Assumptions:

Residential consumption 200 litres per person per day = 1 *Unit of Demand*

Average household occupancy = 2.8 persons

Average business water consumption = 15,000 litres per hectare of business land per day (Consumption figures may be amended subject to further sampling)

1 Household Unit uses 200 litres X 2.8 = 560 litres per day = 1 *Unit of Demand*

1,000m^2 business land area uses 15,000 litres / 10 = 1,500 litres per day

Unit of Demand Factor = 1,500/560 = 2.67 per 1,000m^2 land area

Assume gross business area is 60% of land area i.e. 1,000m^2 site has 600m^2 gross business area and uses 1,500 litres per day.

Unit of Demand factor = 1,500/560/600 = 0.00446 per m^2 of gross business area.

Unit of Demand factor is 4.46/1,000m^2 of gross business area for water and wastewater OR 0.00446 per m^2 of gross business area.

D.3 Stormwater

Assumptions

Average residential site = 600m^2

Runoff co-efficient for greenfields = 0.40[i] = C_1

Runoff co-efficient for residential areas = 0.55[ii] = C_2

Runoff co-efficient for business use = 0.65[iii] = C_3

Unit of Demand Factor for business land

$$= \frac{C_3-C_1}{C_2-C_1} \times \frac{1{,}000m^2}{600m^2}$$

$$= \frac{0.65-0.40}{0.55-0.40} \times \frac{1{,}000m^2}{600mm^2}$$

= 2.78 per 1,000m2 site OR 0.00278 per m^2 of *impervious area*.

Surface Water, Building Industry Authority, December 2000, Table 1, Run-off Co-efficients

[i] Heavy clay soil types – pasture and grass cover.

[ii] Residential areas in which *impervious area* is 35% to 50%.

[iii] Industrial, commercial, shopping areas and town house developments.

Appendix 5 – Schedule of Assets

Activity	Rating area code.	Project name	Project Source	Type	Project Cost	Proportion recovered through Development Contributions	Proportion recovered through other Sources
ROADING	District Roading	4324 Improvements|Road reconstruction -Otamatea Ward DC	Past Surplus Capacity	Combined	1,560	2%	98%
ROADING	District Roading	241 Renewals|Emergency Works (Preventative maintenance)	Past Surplus Capacity	Combined	8,118	2%	98%
ROADING	District Roading	222 Renewals|Signs and markings renewals	Past Surplus Capacity	Combined	19,533	2%	98%
ROADING	District Roading	322 Improvements|Bridge Replacements	Past Surplus Capacity	Combined	39,947	2%	98%
ROADING	District Roading	222 Renewals|Signs and markings renewals	Past Surplus Capacity	Combined	58,075	2%	98%
ROADING	District Roading	Settlement Road	LTP Capital Project	Combined	20,720	7%	93%
ROADING	District Roading	Mangawhai Road - Seal widening	LTP Capital Project	Combined	23,300	7%	93%
ROADING	District Roading	Molseworth Drive	LTP Capital Project	Combined	26,100	7%	93%
ROADING	District Roading	Black Swamp Road - in association with seal extension	LTP Capital Project	Combined	20,000	10%	90%
ROADING	District Roading	Moir Point Road - Seal widening	LTP Capital Project	Combined	20,000	10%	90%
ROADING	District Roading	Tinopai Road - Seal Widening	LTP Capital Project	Combined	28,696	7%	93%
ROADING	District Roading	Mangawhai Road - Seal widening	LTP Capital Project	Combined	32,000	7%	93%
ROADING	District Roading	Jack Boyd	LTP Capital Project	Combined	24,000	10%	90%
ROADING	District Roading	231 Renewals|Associated Improvements	Past Surplus Capacity	Combined	97,035	2%	98%
ROADING	District Roading	215 Renewals|Structures Strengthening	Past Surplus Capacity	Combined	101,575	2%	98%
ROADING	District Roading	Tinopai Road - Seal Widening	LTP Capital Project	Combined	50,092	7%	93%
ROADING	District Roading	Estuary Drive	LTP Capital Project	Combined	20,280	20%	81%
ROADING	District Roading	Moir Point Road	LTP Capital Project	Combined	20,280	20%	81%
ROADING	District Roading	Mangawhai Road - seal widening	LTP Capital Project	Combined	55,115	7%	93%
ROADING	District Roading	241 Renewals|Emergency Works (Preventative maintenance)	Past Surplus Capacity	Combined	162,749	2%	98%
ROADING	District Roading	215 Renewals|Structures Strengthening	Past Surplus Capacity	Combined	174,534	2%	98%
ROADING	District Roading	341 Improvements|Minor Improvements & Safety Projects	Past Surplus Capacity	Combined	322,046	2%	98%
ROADING	District Roading	213 Renewals|Drainage Renewals- (Major Drainage Control)	Past Surplus Capacity	Combined	245,917	2%	98%
ROADING	District Roading	222 Renewals|Signs and markings renewals	Past Surplus Capacity	Combined	257,000	2%	98%

Activity	Rating area code.	Project name	Project Source	Type	Project Cost	Proportion recovered through Development Contributions	Proportion recovered through other Sources
ROADING	District Roading	322 Improvements|Bridge Replacements	Past Surplus Capacity	Combined	423,000	2%	98%
ROADING	District Roading	Tinopai Road - seal widening	LTP Capital Project	Combined	111,059	7%	93%
ROADING	District Roading	211 Renewals|Unsealed Road Metaling	Past Surplus Capacity	Combined	325,984	2%	98%
ROADING	District Roading	213 Renewals|Drainage Renewals- (Major Drainage Control)	Past Surplus Capacity	Combined	354,551	2%	98%
ROADING	District Roading	TBA - Seal widening	LTP Capital Project	Combined	20,280	44%	57%
ROADING	District Roading	215 Renewals|Structures Strengthening	Past Surplus Capacity	Combined	400,000	2%	98%
ROADING	District Roading	211 Renewals|Unsealed Road Metaling	Past Surplus Capacity	Combined	419,468	2%	98%
ROADING	District Roading	Moir Point Road/Estuary Drive Intersection (safety)	LTP Capital Project	Combined	74,022	15%	85%
ROADING	District Roading	Molesworth Drive	LTP Capital Project	Combined	60,000	19%	82%
ROADING	District Roading	231 Renewals|Associated Improvements	Past Surplus Capacity	Combined	489,888	2%	98%
ROADING	District Roading	TBA - Seal widening	LTP Capital Project	Combined	51,800	25%	75%
ROADING	District Roading	341 Improvements|Minor Improvements & Safety Projects	Past Surplus Capacity	Combined	725,566	2%	98%
ROADING	District Roading	241 Renewals|Emergency Works (Preventative maintenance)	Past Surplus Capacity	Combined	570,000	2%	98%
ROADING	District Roading	4324 Improvements|Road reconstruction -Otamatea Ward DC	Past Surplus Capacity	Combined	893,178	2%	98%
ROADING	District Roading	212 Renewals|Reseals (Chip Seals & Thin AC Surfacing)	Past Surplus Capacity	Combined	700,494	2%	98%
ROADING	District Roading	213 Renewals|Drainage Renewals- (Major Drainage Control)	Past Surplus Capacity	Combined	723,000	2%	98%
ROADING	District Roading	4324 Improvements|Road reconstruction -Otamatea Ward DC	Past Surplus Capacity	Combined	994,000	2%	98%
ROADING	District Roading	Settlemetn Road - Seal Extension	LTP Capital Project	Combined	31,080	63%	38%
ROADING	District Roading	Moir Point/Estuary Drive - Seal Extension	LTP Capital Project	Combined	50,700	44%	57%
ROADING	District Roading	212 Renewals|Reseals (Chip Seals & Thin AC Surfacing)	Past Surplus Capacity	Combined	981,202	2%	98%
ROADING	District Roading	212 Renewals|Reseals (Chip Seals & Thin AC Surfacing)	Past Surplus Capacity	Combined	1,062,000	2%	98%
ROADING	District Roading	231 Renewals|Associated Improvements	Past Surplus Capacity	Combined	1,102,000	2%	98%
ROADING	District Roading	214 Renewals|Sealed Road Pavement Rehabilitation	Past Surplus Capacity	Combined	1,150,221	2%	98%

Activity	Rating area code.	Project name	Project Source	Type	Project Cost	Proportion recovered through Development Contributions	Proportion recovered through other Sources
ROADING	District Roading	214 Renewals|Sealed Road Pavement Rehabilitation	Past Surplus Capacity	Combined	1,246,333	2%	98%
ROADING	District Roading	341 Improvements|Minor Improvements & Safety Projects	Past Surplus Capacity	Combined	1,792,000	2%	98%
ROADING	District Roading	Estuary Road- Seal Extension	LTP Capital Project	Combined	75,000	50%	50%
ROADING	District Roading	211 Renewals|Unsealed Road Metaling	Past Surplus Capacity	Combined	1,767,000	2%	98%
ROADING	District Roading	Footpaths	LTP Capital Project	Combined	484,440	19%	82%
ROADING	District Roading	Estuary/	LTP Capital Project	Combined	250,000	38%	63%
ROADING	District Roading	Moir Point Road	LTP Capital Project	Combined	202,800	63%	38%
ROADING	District Roading	214 Renewals|Sealed Road Pavement Rehabilitation	Past Surplus Capacity	Combined	7,494,400	2%	98%
ROADING	District Roading	Eastuary Drive	LTP Capital Project	Combined	304,200	63%	38%
ROADING	District Roading	Road reconstruction/seal extensions - DC funded	LTP Capital Project	Combined	807,400	38%	63%
ROADING	District Roading	Settlement Road	LTP Capital Project	Combined	621,600	63%	38%
	District Roading Total				**28,587,339**		
ROADING Total					**28,587,339**		
STORMWATER	Mangawhai stormwater	Estuary Drive Pond	LTP Capital Project	Combined	35,000	19%	82%
STORMWATER	Mangawhai stormwater	5.2.3.4.2|Cap Dev (Los Enh)|Piped Network|Mangawhai|Upgrade Reticulation	Past Surplus Capacity	Combined	169,000	6%	94%
STORMWATER	Mangawhai stormwater	Stormwater Discharge Consent Renewal	Past Surplus Capacity	Combined	58,000	31%	69%
STORMWATER	Mangawhai stormwater	5.1.4.1|Cap Dev (Los Enh)|Compliance|Mangawhai|Stormwater Dsicharge Consent Renewal	Past Surplus Capacity	Combined	58,000	31%	69%
STORMWATER	Mangawhai stormwater	Additional Capacity for Growth - Council Contribution	LTP Capital Project	Combined	37,500	100%	0%
STORMWATER	Mangawhai stormwater	Additional Capacity for Growth - Council Contribution	LTP Capital Project	Combined	38,925	100%	0%
STORMWATER	Mangawhai stormwater	Additional Capacity for Growth - Council Contribution	LTP Capital Project	Combined	40,088	100%	0%
STORMWATER	Mangawhai stormwater	Additional Capacity for Growth - Council Contribution	LTP Capital Project	Combined	322,808	100%	0%
	Mangawhai stormwater Total				**759,321**		

Activity	Rating area code.	Project name	Project Source	Type	Project Cost	Proportion recovered through Development Contributions	Proportion recovered through other Sources
STORMWATER	Dargaville stormwater	3.1.2|Ren|Piped Network|Dargaville	Past Surplus Capacity	Combined	19,220	6%	94%
STORMWATER	Dargaville stormwater	3.1.2|Ren|Piped Network|Dargaville	Past Surplus Capacity	Combined	21,425	6%	94%
STORMWATER	Dargaville stormwater	3.1.2|Ren|Piped Network|Dargaville	Past Surplus Capacity	Combined	211,000	6%	94%
STORMWATER	Dargaville stormwater	Additional capacity for growth - Council Contribution	LTP Capital Project	Combined	107,608	100%	0%
	Dargaville stormwater Total				**359,253**		
STORMWATER	Baylys Beach stormwater	5.2.3.1.1|Cap Dev (Los Enh)|Piped Network|Baylys Beach|Upgrade Reticulation	Past Surplus Capacity	Combined	44,000	6%	94%
	Baylys Beach stormwater Total				**44,000**		
STORMWATER	District stormwater	4.2|Cap Dev (Growth)|District Wide|District Wide	Past Surplus Capacity	Combined	6,712	19%	82%
	District stormwater Total				**6,712**		
STORMWATER Total						**1,169,285**	
WASTEWATER TREATMENT	Kaiwaka wastewater	KAIWAKA|Renewals|AMP Improvements	Past Surplus Capacity	Combined	278	6%	94%
WASTEWATER TREATMENT	Kaiwaka wastewater	KAIWAKA|Renewals|All Asset Groups	Past Surplus Capacity	Combined	2,063	6%	94%
WASTEWATER TREATMENT	Kaiwaka wastewater	KAIWAKA|Renewals|All Asset Groups	Past Surplus Capacity	Combined	2,825	6%	94%
WASTEWATER TREATMENT	Kaiwaka wastewater	KAIWAKA|Renewals|AMP Improvements	Past Surplus Capacity	Combined	3,193	6%	94%
WASTEWATER TREATMENT	Kaiwaka wastewater	KAIWAKA|Renewals|All Asset Groups	Past Surplus Capacity	Combined	12,000	6%	94%
WASTEWATER TREATMENT	Kaiwaka wastewater	KAIWAKA|New Assets - Council Funded|Additional Capacity for Growth - Council Contribution	Past Surplus Capacity	Combined	7,733	44%	57%
	Kaiwaka wastewater Total				**28,092**		
WASTEWATER TREATMENT	Mangawhai wastewater	Noise Specialist	Past Surplus Capacity	Combined	2	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Additional certifier cost	Past Surplus Capacity	Combined	500	38%	63%

Activity	Rating area code.	Project name	Project Source	Type	Project Cost	Proportion recovered through Development Contributions	Proportion recovered through other Sources
WASTEWATER TREATMENT	Mangawhai wastewater	Site Clearing at original WWTP Site	Past Surplus Capacity	Combined	590	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Other costs	Past Surplus Capacity	Combined	1,561	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mangawhai|LOS Improvement|Treatment Plant Modifications	Past Surplus Capacity	Combined	11,004	6%	94%
WASTEWATER TREATMENT	Mangawhai wastewater	Commissioning	Past Surplus Capacity	Combined	2,776	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Certifier costs	Past Surplus Capacity	Combined	5,000	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Other costs	Past Surplus Capacity	Combined	8,975	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 10 Nautical Heights	Past Surplus Capacity	Combined	9,267	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 9 Norfolk Drive	Past Surplus Capacity	Combined	10,088	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	IWI Monitoring	Past Surplus Capacity	Combined	10,193	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Archaelogical Survey Monitoring	Past Surplus Capacity	Combined	10,798	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Survey for new WWTP Site	Past Surplus Capacity	Combined	13,432	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Survey - Retic & Reuse	Past Surplus Capacity	Combined	13,440	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Geotec at new WWTP Site	Past Surplus Capacity	Combined	14,129	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Survey - Transfer Main	Past Surplus Capacity	Combined	14,350	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mangawhai|New Assets - Council Funded|Additional Capacity for Growth - Council Contribution	Past Surplus Capacity	Combined	14,155	44%	57%
WASTEWATER TREATMENT	Mangawhai wastewater	Legal fees	Past Surplus Capacity	Combined	25,000	31%	69%
WASTEWATER TREATMENT	Mangawhai wastewater	Agronomic Assessment of Reuse Site	Past Surplus Capacity	Combined	21,756	38%	63%

Activity	Rating area code.	Project name	Project Source	Type	Project Cost	Proportion recovered through Development Contributions	Proportion recovered through other Sources
WASTEWATER TREATMENT	Mangawhai wastewater	Geotec at original WWTP Site	Past Surplus Capacity	Combined	22,823	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	BECA costs	Past Surplus Capacity	Combined	22,893	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mangawhai|New Assets - Council Funded|Additional Capacity for Growth - Council Contribution	Past Surplus Capacity	Combined	20,978	44%	57%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 18 Quail Way	Past Surplus Capacity	Combined	33,784	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 14 Hermes Stage 1	Past Surplus Capacity	Combined	35,715	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 5 Anchorage Development	Past Surplus Capacity	Combined	35,953	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Design Costs - Transfer Pipeline	Past Surplus Capacity	Combined	38,097	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Hydro Geological Investigation at Farm	Past Surplus Capacity	Combined	39,187	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Additional financier legal fees	Past Surplus Capacity	Combined	42,000	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Geotec Reticulation Area	Past Surplus Capacity	Combined	43,544	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mangawhai|LOS Improvement|Treatment Plant Modifications	Past Surplus Capacity	Combined	280,000	6%	94%
WASTEWATER TREATMENT	Mangawhai wastewater	Hedging Close Out Cost Drawn - as per Mikes workpaper sent by Bruce	Past Surplus Capacity	Combined	45,000	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Geotechnical Investigation of Storage Site	Past Surplus Capacity	Combined	51,238	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 6 Butlers Development	Past Surplus Capacity	Combined	55,406	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	NRC Application Fee	Past Surplus Capacity	Combined	65,871	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 26 Walters Estate	Past Surplus Capacity	Combined	70,127	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Detailed Reticulation Survey	Past Surplus Capacity	Combined	72,392	38%	63%

Activity	Rating area code.	Project name	Project Source	Type	Project Cost	Proportion recovered through Development Contributions	Proportion recovered through other Sources
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 2 Dune View Drive	Past Surplus Capacity	Combined	73,863	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Sands and Molesworth invoice as per EPS	Past Surplus Capacity	Combined	77,273	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Management of Surveyors, etc.	Past Surplus Capacity	Combined	79,053	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Assessment of Disposal Options	Past Surplus Capacity	Combined	79,828	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Financial year 2004/05	Past Surplus Capacity	Combined	81,500	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 13 Ruby Lane & Heron's Keep	Past Surplus Capacity	Combined	101,320	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Additional Capacity for Growth - Council Contribution	LTP Capital Project	Combined	40,000	100%	0%
WASTEWATER TREATMENT	Mangawhai wastewater	Additional Capacity for Growth - Council Contribution	LTP Capital Project	Combined	41,520	100%	0%
WASTEWATER TREATMENT	Mangawhai wastewater	Additional Capacity for Growth - Council Contribution	LTP Capital Project	Combined	42,760	100%	0%
WASTEWATER TREATMENT	Mangawhai wastewater	Steel sleeves at estuary crossings in lieu fibreglass	Past Surplus Capacity	Combined	126,395	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Resource Consents	Past Surplus Capacity	Combined	128,100	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 4 Thelma Road Upgrade	Past Surplus Capacity	Combined	128,579	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Financier legal fees	Past Surplus Capacity	Combined	145,000	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mangawhai|New Assets - Council Funded|Additional Capacity for Growth - Council Contribution	Past Surplus Capacity	Combined	143,000	44%	57%
WASTEWATER TREATMENT	Mangawhai wastewater	Share of contingency	Past Surplus Capacity	Combined	173,553	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Financial year 2002/03	Past Surplus Capacity	Combined	173,927	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Wharehine Contractors	Past Surplus Capacity	Combined	181,857	38%	63%

Activity	Rating area code.	Project name	Project Source	Type	Project Cost	Proportion recovered through Development Contributions	Proportion recovered through other Sources
WASTEWATER TREATMENT	Mangawhai wastewater	Resource Consent Planner	Past Surplus Capacity	Combined	197,360	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mangawhai|New Assets - Council Funded|Additional Capacity for Growth	Past Surplus Capacity	Combined	240,000	31%	69%
WASTEWATER TREATMENT	Mangawhai wastewater	Investigation Costs - New Subdivisions & Disposals	Past Surplus Capacity	Combined	206,799	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Tools and equipment	Past Surplus Capacity	Combined	209,699	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Financial year 2003/04	Past Surplus Capacity	Combined	225,499	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	ET funding costs	Past Surplus Capacity	Combined	228,176	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Reticulation Pumps	Past Surplus Capacity	Combined	177,025	50%	50%
WASTEWATER TREATMENT	Mangawhai wastewater	Financial year 2005/06	Past Surplus Capacity	Combined	241,273	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Project Development Management	Past Surplus Capacity	Combined	246,556	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	ABN commitment fees to 6 December	Past Surplus Capacity	Combined	268,643	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Financer fees	Past Surplus Capacity	Combined	300,000	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 27 Estates Design	Past Surplus Capacity	Combined	344,736	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 3 House Connection Design	Past Surplus Capacity	Combined	346,675	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Financial year 2007/08 (Less costs reimbursed by ABN AMRO)	Past Surplus Capacity	Combined	1,154,862	12%	88%
WASTEWATER TREATMENT	Mangawhai wastewater	Bidding, Legal etc	Past Surplus Capacity	Combined	379,954	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Financial year 2006/07	Past Surplus Capacity	Combined	427,831	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Finanical year 2008/09	Past Surplus Capacity	Combined	473,365	38%	63%

Activity	Rating area code.	Project name	Project Source	Type	Project Cost	Proportion recovered through Development Contributions	Proportion recovered through other Sources
WASTEWATER TREATMENT	Mangawhai wastewater	Committed fees capitalised - as per Mikes workpaper sent by Bruce	Past Surplus Capacity	Combined	497,902	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	ABN facility establishment fee	Past Surplus Capacity	Combined	587,500	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	BECA costs	Past Surplus Capacity	Combined	612,792	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Detailed design (original scope)	Past Surplus Capacity	Combined	679,261	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Payment to KDC for costs	Past Surplus Capacity	Combined	800,000	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Additional Capacity for Growth - Council Contribution	LTP Capital Project	Combined	344,320	100%	0%
WASTEWATER TREATMENT	Mangawhai wastewater	Effluent Discharge Options	LTP Capital Project	Combined	445,000	88%	13%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 1 Jack Boyd Drive	Past Surplus Capacity	Combined	1,067,260	50%	50%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 20 Grinder Number Change	Past Surplus Capacity	Combined	2,087,428	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Interest capitalised - as per Mikes workpaper sent by Bruce	Past Surplus Capacity	Combined	2,117,828	38%	63%
WASTEWATER TREATMENT	Mangawhai wastewater	Electrical Works	Past Surplus Capacity	Combined	1,610,465	50%	50%
WASTEWATER TREATMENT	Mangawhai wastewater	Construction subcontract	Past Surplus Capacity	Combined	2,865,400	50%	50%
WASTEWATER TREATMENT	Mangawhai wastewater	Mechanical Works	Past Surplus Capacity	Combined	3,194,828	50%	50%
WASTEWATER TREATMENT	Mangawhai wastewater	Construction Project Management	Past Surplus Capacity	Combined	3,786,398	50%	50%
WASTEWATER TREATMENT	Mangawhai wastewater	Civil Works & Building	Past Surplus Capacity	Combined	4,224,364	50%	50%
WASTEWATER TREATMENT	Mangawhai wastewater	Mod 21 Storage and Irrigation to Client Risk (see above)	Past Surplus Capacity	Combined	4,639,532	50%	50%
WASTEWATER TREATMENT	Mangawhai wastewater	Farm purchase	Past Surplus Capacity	Combined	7,222,178	50%	50%

Activity	Rating area code.	Project name	Project Source	Type	Project Cost	Proportion recovered through Development Contributions	Proportion recovered through other Sources
WASTEWATER TREATMENT	Mangawhai wastewater	Construction subcontract	Past Surplus Capacity	Combined	12,782,443	50%	50%
	Mangawhai wastewater Total				**58,212,901**		
WASTEWATER TREATMENT Total						**58,240,993**	
WATER SUPPLY	Dargaville/Baylys water supply	DARGAVILLE & BAYLYS|New Assets - Council Funded|Additional Capacity for Growth - Council Contribution	Past Surplus Capacity	Combined	2,079	44%	57%
WATER SUPPLY	Dargaville/Baylys water supply	DARGAVILLE & BAYLYS|New Assets - Council Funded|Additional Capacity for Growth - Council Contribution	Past Surplus Capacity	Combined	4,515	44%	57%
	Dargaville/Baylys water supply Total				**6,594**		
WATER SUPPLY	Mangawhai water supply	Mangawhai|New Assets - Council Funded|Additional Capacity for Growth - Council Contribution	Past Surplus Capacity	Combined	1,094	44%	57%
	Mangawhai water supply Total				**1,094**		
WATER SUPPLY Total						**7,689**	
Grand Total					**88,005,306**		