

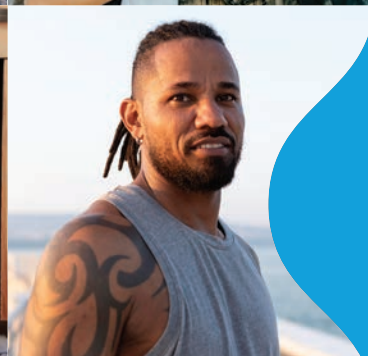
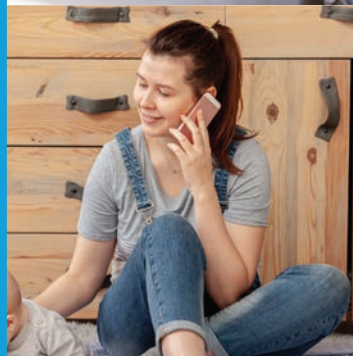
Pre-election Report

Pōti Rīpoata

2025

Important information
for voters and
potential candidates

Kōrero hirahira mā ngā
kaipōti me ngā kaitono



Kaipara te Orangahui

**KAIPARA
DISTRICT**

Two Oceans Two Harbours



Local Elections


Local elections are when you vote for the mayor and councillors who best represent you and what you want for our district. These are the people who will make decisions about Kaipara District, on your behalf.

**By voting or by standing for election,
you'll help shape Kaipara.**



Table of contents

Ngā kaupapa

- 
- 01.**
- 01** What is a pre-election report? [He aha he pōti rīpoata?](#)
 - 01** Key dates 2025 elections [Ngā rā hirahira 2025 pōti](#)
 - 02** Message from the Chief Executive [He Pānui mai te Tumu Whakarae](#)
 - 03** Kaipara District governance structure [Kaipara Kaunihera kāwana whakatakotoranga](#)
 - 04** About Kaipara District [Kaunihera o Kaipara](#)
 - 08** Community outcomes and vision [Ngā hua me te tirohanga a hāpori](#)
- 02.**
- 09** Our challenges and opportunities [Ngā wero me ngā angitu](#)
 - 10** Reforms affecting local councils [Whakahouhou e pā ana ki ngā kaunihera](#)
 - 12** A growing Kaipara [Whakatupu Kaipara](#)
 - 13** Infrastructure [Mahi Hangahanga](#)
 - 14** Rates [Reiti](#)
 - 16** Roding [Ngā Huarahi](#)
 - 17** External funding partners [Hoa mōwaho haupū](#)
 - 17** Civil Defence Emergency Management [Te Rākau Whakamarumarū](#)
- 03.**
- 18** Major projects [Kaupapa kaitā](#)
 - 21** Financial Statements [Ngā tauākī pūte](#)
 - 28** Further reading [Pānui ake](#)

01.

What is a pre-election report?

He aha he pōti rīpoata?

A pre-election report is a requirement under the Local Government Act 2002 and a key resource for local government elections – whether you’re getting ready to run for Kaipara District Council or preparing to vote. It’s put together by the council’s chief executive, independently of the mayor or elected members.

This report gives a snapshot of the challenges and opportunities coming up in the next council term, outlines major projects planned for the next three years, and provides a clear picture of the council’s financial position. Many of the financial details come straight from our audited Annual Reports, as well as our Long Term Plan 2024–2027.

If you’re keen to read more, you can find all these documents, plus our annual plans, on our website at www.kaipara.govt.nz.



2025 LOCAL ELECTIONS KEY DATES

**NOW**

Voting enrolment opens

**APRIL**

Enrolment details arrive by post

**4 JULY**

Candidate nominations open

**11 JULY**

Exclusion period cannot change from Māori roll

**1 AUGUST**

Candidate nominations close

**6 AUGUST**

Full list of candidates confirmed

**9 SEPTEMBER**

Voting open – special voting begins

**11 OCTOBER**

Voting closes at 12 noon

**18 OCTOBER**

Results confirmed

**VOTE BY
11 OCT**

Message from the Chief Executive

He Pānui mai te Tumu Whakarae

Kia ora koutou,

Thanks for taking the time to check out the Kaipara District Council Pre-Election Report for 2025. This isn't just a document full of council-speak, it's your inside look at what's going on across our district and what's coming down the line. Whether you're a seasoned local politics watcher or just starting to tune in, we hope it helps you feel more informed and confident about having your say in this year's local elections.

People ask why is local government important? I believe it's where democracy is closest to the people. It's where decisions are made about the roads we drive on, the parks we enjoy, how our waste and recycling are managed, the water we drink, and how our towns and villages grow. Local government touches our lives every single day.

You have a say in your local government. Every three years, the people of Kaipara get to choose who represents them around the council table. You elect a mayor and councillors who'll represent the hopes, concerns, and ideas of people all across Kaipara. It's a big responsibility and a big opportunity.

One important context to acknowledge is that Kaipara is a small district with a relatively small rating base. That means we don't have as many staff or as much

money as larger councils, but our legislative responsibilities remain just as demanding. We manage a similar volume and complexity of work with fewer people and fewer resources. It's a challenge we meet with dedication, innovation, and a strong commitment to serving our communities effectively. Our staff aren't just council workers, they're your neighbours, your sports teammates, your fellow community members.

There's a lot to think about with the local elections coming up. Maybe you're already planning to vote — awesome. Maybe you're even thinking about standing — fantastic. Either way, we hope this report gives you a clear sense of where things stand, where we're headed, and how you can be a part of it all.

Ngā mihi nui,



Jason Marris
Chief Executive

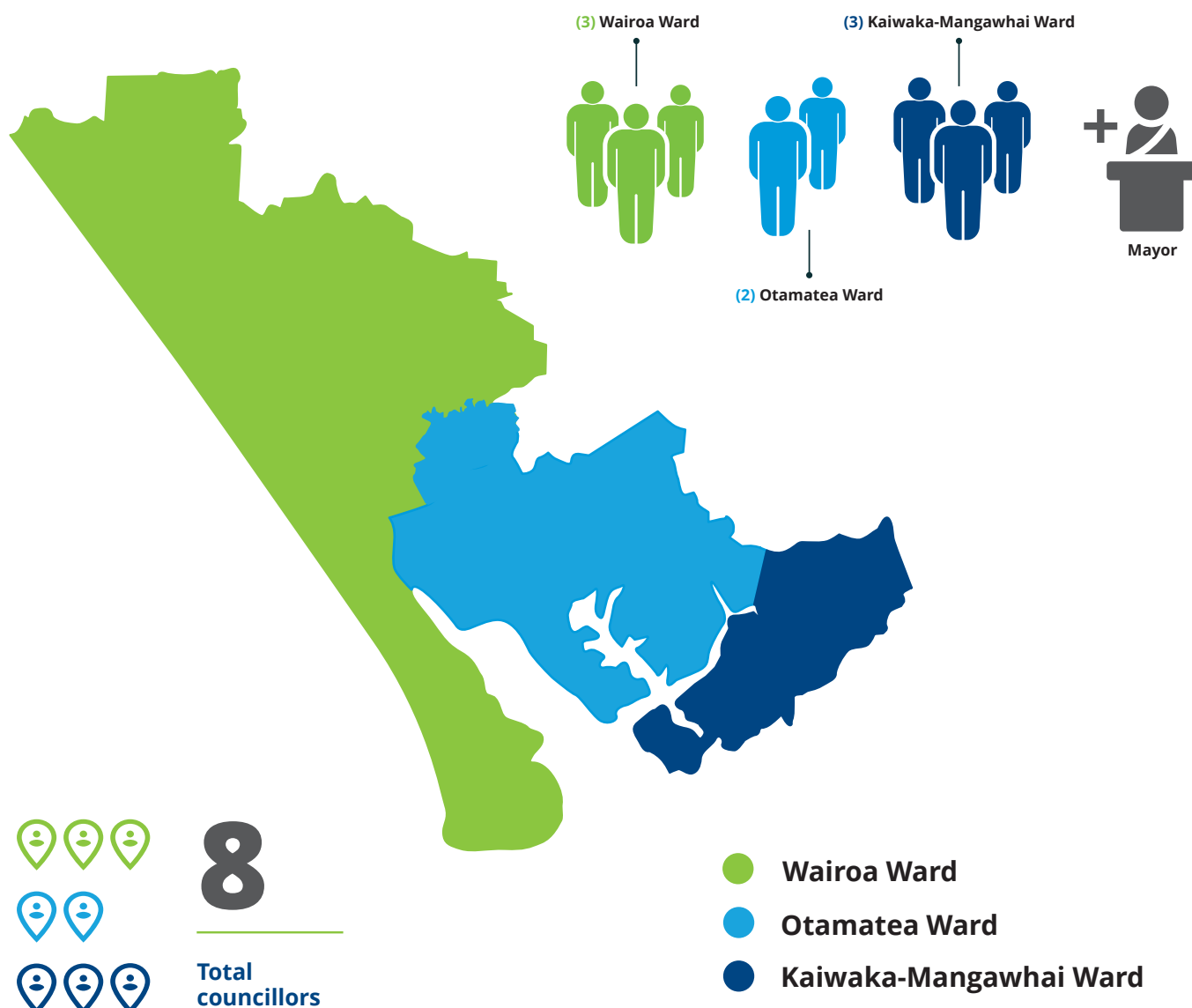


Kaipara District governance structure

Kaipara Kaunihera kāwana whakatakotoranga

Following a representation review in 2024, representation for elections 2025 and 2028 will see eight councillors, plus a mayor elected-at-large. Councillors will represent Wairoa with three councillors, Otamatea Ward with two councillors and Kaiwaka–Mangawhai Ward with three councillors.

There are currently no community boards in our district.





About Kaipara District

Kaunihera o Kaipara

Two oceans, two harbours.

Kaipara District has approximately 3,117km² of land and is one of the few districts in Aotearoa New Zealand that stretches coast to coast; from Ripiro Beach facing the Tasman Sea to Mangawhai Heads on the Pacific Ocean. The district extends from the North Auckland Peninsula south of

Kaiwaka and Mangawhai in the southeast, around the foothills of the Brynderwyns, through the Northland hinterland to reach the mighty Waipoua Forest in the northwest. From there the district reaches down the west coast to the Kaipara Harbour entrance by Pouto Point.





Key facts for Kaipara District residents

Meka matua mō ngā
kainoho o te rohe o Kaipara

Sources: Kaipara District Council Environmental Scan 2023 Annual Report, and Infometrics 2024 and 2025.

27,200
estimated
resident
population

25.4%
identify
as Māori
(census 2023)

16,726
units
15,643
are rateable

\$144m
Total estimated
tourism spend
International visitors
contributed
19.5%
Domestic visitors
contributed
80.5%

**One
of the
fastest
growing
districts**

**Top 5
industries**
Agriculture,
forestry, fishing,
manufacturing,
construction

24.6%
aged
over
65+

\$66,870
mean
average
earnings

3,999
total
business
units



Community outcomes and vision

Ngā hua me te tirohanga a hāpori

KAIPARA

The place to be!



Healthy environment

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



Prosperous economy

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



Vibrant communities

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



Dependable roading

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



Affordable living

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

An aerial photograph of a coastal town and harbor. The town is nestled on a peninsula, surrounded by lush green hills and dense forests. The harbor is filled with numerous sailboats and a few larger boats. A long pier extends into the water. The sky is blue with scattered white clouds. The overall scene is peaceful and scenic.

02.

Our challenges and opportunities

Ngā wero me ngā angitu

Reforms affecting local councils

Whakahouhou e pā ana ki ngā kaunihera

Local government operates within a changing legislative environment, with ongoing reform and review processes shaping its roles and functions. The Government is currently advancing work programmes to restructure the three waters sector and the resource management system, as part of a broader suite of reforms.

Local Water Done Well – Water Services Legislation and Water Services

Preliminary Arrangements

New Zealand is facing big challenges in delivering water services and successive governments have been considering what reform is needed since the Havelock North campylobacter outbreak in 2016. Councils are dealing with a changing regulatory environment with its associated increase in costs, new investment to provide resilience from increasing extreme weather events and meeting expected population growth, as well as increasing infrastructure construction costs.

Local Water Done Well (LWDW) is new legislation introduced from central government aimed at

addressing New Zealand's long-standing water infrastructure challenges. It paves the way for services and assets to be retained by council while offering new options for delivering water services and funding water infrastructure. There are three key components of Local Water Done Well:

- Fit-for-purpose service delivery models and financing tools
- Ensuring water services are future-proofed and financially sustainable
- Introducing greater central government oversight, economic and quality regulation

All councils have been tasked by the Government to consider how they can best provide water services in the future, whether it is on their own, or joining up with others to create scale that can drive efficiencies. Regardless of what service delivery model councils choose, meeting new economic, environmental, and water quality regulatory requirements is a bottom line for the Government.

As part of Local Water Done Well, councils across New Zealand must provide an assessment of

their water infrastructure, how much they need to invest, and how they plan to finance and deliver it through their preferred water service delivery model, via a Water Services Delivery Plan.

Councils must submit their Water Services Delivery Plan to the Secretary for Local Government by September 2025.

Earlier this year, we investigated several options and evaluated three water service delivery models in more detail to determine how well they align with Kaipara District Council's goals for providing water services, and to ensure they comply with the Local Water Done Well legislation. We consulted with the Kaipara community on three options, and after considering community feedback and all information, council agreed to progress in the following priority order; (1) multi-council controlled organisation, (2) shared service with another council, followed by; (3) Kaipara District Council single entity. To do this, we have established a Joint Local Waters Done Well (LWDW) Working Group with Whangārei and Far North district councils. The group are exploring collaborative opportunities to improve delivery of water services in Northland.



Resource Management Act 1991 (RMA) Reform

Central government is currently undertaking a comprehensive review of the resource management system, which involves designing a new replacement for the RMA. It is also making targeted amendments to the RMA and National Direction to improve its functionality while the replacement legislation is being developed.

The reform proposes to replace the Resource Management Act 1991 (RMA) with two new pieces of legislation:

- A Natural Environment Act – focussed on managing the natural environment
- A Planning Act – focussed on planning to enable development and infrastructure.

The new legislation will narrow the scope of the resource management system and the effects it controls, with the enjoyment of private property rights as the guiding principle.

The Government have said that a shift from a precautionary to a more permissive approach will unlock development, streamline processes, and enhance New Zealand's ability to meet its housing, infrastructure, and environmental objectives.

Bills to develop this legislation are expected to be introduced to Parliament later this year and the new Acts are intended to be passed by mid-2026.

Other measures signalled by the Government include exploring rates pegging similar to the system in New South Wales, reviewing audit requirements, modernising governance codes, and establishing a formal written question process to improve councillor access to information.

Changes to the Local Government Act 2002 will include removing references to the 'four well-beings', with a renewed focus on core infrastructure and service delivery, and benchmarking council performance, with the Department of Internal Affairs (DIA) publishing a yearly report comparing councils on key financial and delivery outcomes, the first of which is expected in mid-July 2025.

A growing Kaipara

Whakatupu Kaipara



Kaipara District had an estimated resident population of 27,200 (Environmental Scan 2023). Our population is projected to grow steadily, reaching 35,700 in 2054 (Infometrics, 2023b). This amounts to an additional 8,500 residents between 2022 and 2054.

Population growth is projected to be strongest in the Mangawhai area, with moderate growth across the rest of the district (Infometrics, 2023b). The Mangawhai population overtook Dargaville's in 2018, making it the largest centre in the district, and is expected to have nearly double the population of Dargaville by 2054 (Infometrics, 2023b). The district's exceptionally strong growth in 2020 was driven by expats returning to New Zealand ahead of the COVID-19 border closures. Strong growth in 2021 reflected a burst of migration to commuter areas on Auckland's peripheries (places like Mangawhai – Kaiwaka) as working from home practices became more common (Infometrics, 2023b).

In spite of the district's population increases, we still have a small rating database relative to our geographic area. We need to keep rates as affordable as possible, while still maintaining levels of service and ensuring we meet the needs of all of our growing community. Delivering those services for a reasonable cost remains an ever-present challenge that incoming elected members will need to consider.

Proposed District Plan

One of the key pieces of work of the last few years has been the development of a new District Plan. The District Plan is the 'rule book' for the district, managing subdivision, use and development, activities as well as our district's natural environment. Under the Resource Management Act, every council is required to have a district plan and review it every 10 years, to

ensure the needs of the community and legislative requirements are met.

Following the release of a 'Draft' District Plan in 2022, Council stood up a District Plan Working Party (in 2023) to prepare the Proposed District Plan. A direction was set for a "simple and enabling" new District Plan that aimed to remove red tape, provide opportunities for growth and balance the need to protect our special places whilst allowing appropriate development.

The Proposed District Plan was publicly notified earlier this year (28 April 2025) and submissions closed on 30 June 2025. Once submissions are summarised, there will be a further submission process, which will be followed by hearings and decisions. Once any appeals are resolved and finalised, the process to make the new District Plan operative can start. Once it is fully operative the existing District Plan will be revoked.

Infrastructure

Mahi Hangahanga

Our district is a significant size, stretching coast to coast. Council's biggest spending is on infrastructure services:

1,614km of roads, 354 bridges, over 470km of wastewater, stormwater and drinking water pipe work, and much more, all needing ongoing maintenance, repair and upgrades.

Recently, we have focused on returning our parks, open spaces and roading to the level of service disrupted so dramatically by the continued weather events of 2022 and 2023. During this time budgets were spent on urgent clean up and repairs while the standard maintenance schedules were disrupted by both the weather events and the urgent works. The increasing frequency and intensity of severe weather events puts people, property, infrastructure, and roads at heightened risk, making resilience a key focus in all our activities.

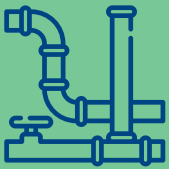
The funds needed to provide and keep this infrastructure working come mainly from rates: the general rate for roads, and targeted rates for services such as water supply, stormwater, wastewater and land drainage.



1,614km
of roads



354
bridges



470km
pipework

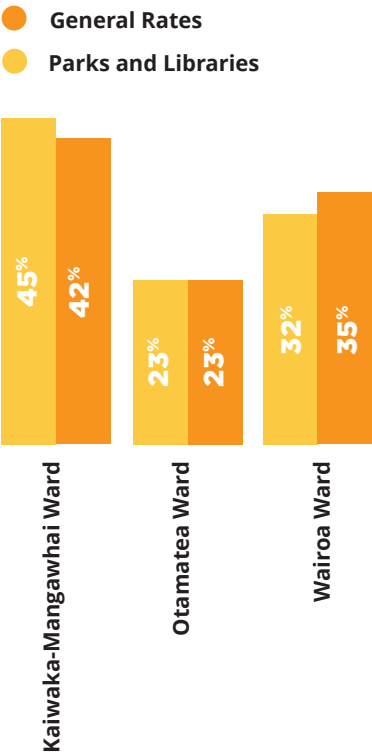
Rates

Reiti

Across Kaipara District, there is regular discussion about the areas rates are collected from and where they are spent. To support this conversation, we've provided some information below.

The table below shows the approximate percentage share of general rates and the targeted rate for parks and libraries collected by ward area in 2024/2025. Because Mangawhai has both a higher population and higher property values, it contributes the largest portion, 45% of the general rate and 42% of the targeted parks and libraries rate.

Rates by Ward for 2024/2025



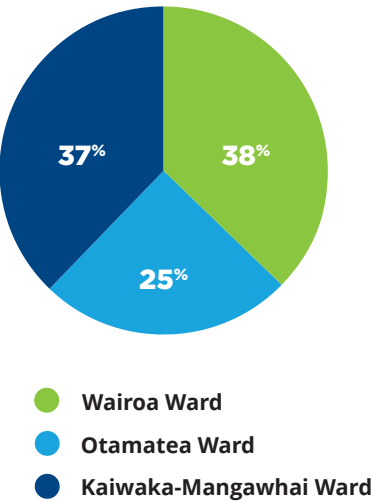
Roading spend

An example is the district's roading spend. The largest amount of roading spend over the past year has been fairly even between the two largest wards of Wairoa and Kaiwaka-Mangawhai (by population). However, due to higher land values in the Mangawhai area, ratepayers there contribute significantly more towards overall roading costs.

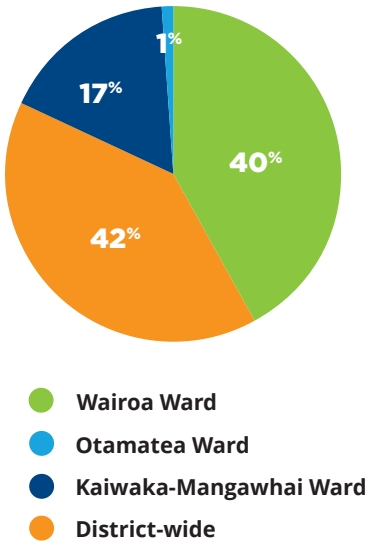
Open spaces and community facilities spend

The largest direct operational spend by ward occurs in the Wairoa Ward, however, a greater proportion of the costs are borne by ratepayers in the Kaiwaka-Mangawhai and Otamatea wards. This is because Wairoa has more public assets to maintain than the other wards, but fewer rateable properties compared to the other areas.

Approximate year to date percentage spend across ward areas in roading



Approximate year to date percentage spend across ward areas for open spaces and facilities



**District-wide refers to costs that cannot be split out by ward and are spread across the district.*

Rates continued

Different needs,
different stages

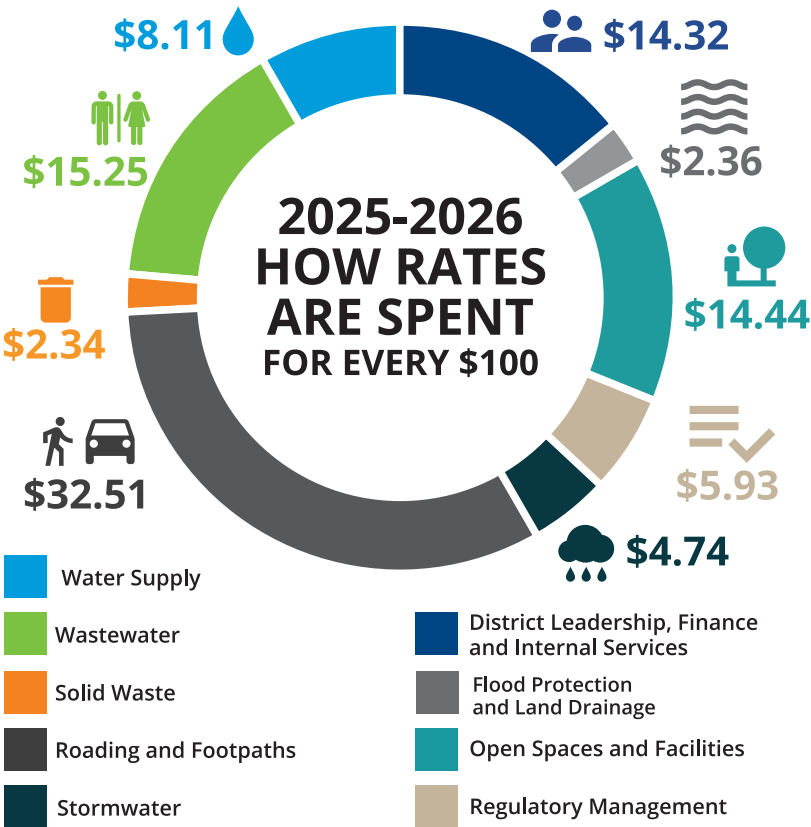
It’s important to remember that each town in Kaipara District is at a different point in its infrastructure journey, shaped by population growth, age of existing assets, and community needs.

Faster growing areas like Mangawhai are experiencing increased demand for investment in new infrastructure, such as footpaths and roads, to support the influx of residents and development.

In contrast, towns like Dargaville, where growth has been steadier and much of the infrastructure networks have already been well-developed for some time, face a different set of priorities. These more established communities are focused on maintaining, upgrading, and renewing ageing assets such as wastewater ponds, stormwater systems, and parks, ensuring that the services people rely on remain fit for purpose.

We must balance current needs and future demands, ensuring every town, whether growing or established, receives the right investment at the right time to keep Kaipara thriving.

How rates are spent
for 2025/2026



This graph shows overall council expenditure for 2025/2026. Some of these rates do not apply to all ratepayers, such as water supply.



Roading

Ngā Huarahi

Kaipara District was significantly affected by the extreme weather events of 2022 and 2023. Our district suffered major, long-lasting damage to its critical infrastructure during these events. Across Kaipara, storm flooding and Cyclone Gabrielle caused considerable damage, particularly to our roads and footpaths. For Cyclone Gabrielle, over 120 slips were reported and 104 individual roads impacted – the highest on record for a single event. Other events also occurred in July, August, November 2022, and October 2023 with unprecedented impacts across the wider Northland region. The impact ranged from minor maintenance level repairs, through to highly complex repairs. By the end of 2023, repairs were completed on 245 slips resulting from or exacerbated by the severe

weather events in 2023. The focus then shifted to just over 80 remaining slips – ranging from minor dropouts through to major road failures estimated to cost millions of dollars just for one site.

The largest portion of our budget and work programme for this forthcoming year is focussed on completing emergency repairs and resilience work required following the extreme weather events of 2023.

Outside of our emergency works programme, the majority of our annual roading spend focuses on maintenance and upgrades across the district; grading, pothole repair, straightening and improving signs, roadside spraying and tree maintenance, seal and pavement upgrades, drain clearing and culvert

renewals. We publish a monthly roading report of the work happening across the district which you can read on our website.

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

Also in 2024 after a formal review we decided to go out to market and seek a new lead roading contractor.



External funding partners

Hoa mōwaho haupū

A substantial amount of our capital projects are supported by central government funding, and many of our future projects will only be undertaken if external grants or financial contributions are received as planned. Funding streams include: NZ Transport Agency Waka Kotahi (NZTA), Regional Infrastructure Fund (RIF), Infrastructure Reference Group (IRG) and more.

In the last two years some key projects made possible with external funding include; extending the boardwalk at Baylys Beach, the third phase of the Mangawhai shared path, a new wharf at Pouto, development of the Hubert Linnell Reserve (Rangiora Road park/reserve area) including toilet facilities, sealing Pouto carpark and creating safer footpath connections, new toilet facilities for Pahi, new floodgate at Canal G in Te Kowhai, and cleaning the Awakino River mouth.

Some more key projects made possible with external funding that are in progress or about to begin include; increasing the Beach Road culvert size, repairing multiple sections of the Dargaville floodwall/stopbank, and building a stopbank on the Awakino railway embankment to stabilise the bank. Council will partner with Te Tai Tokerau Water Trust to enhance the existing Dargaville to Te Kopuru stopbank (construction delivered by the Trust, combined with its new 22km water pipeline from its Redhill reservoir to Dargaville).

Once operational, many of these projects increase the level of service we provide. While we continue to seek external funding and collaborate with outside partners where possible, we are mainly focused on completing the significant programme of work we are already committed to.

Civil Defence Emergency Management

Te Rākau Whakamarumarū

Civil Defence Emergency Management (CDEM) is a vital part of council responsibilities, mandated under legislation (Civil Defence Emergency Management Act 2002). Its importance for Kaipara has been clearly demonstrated through recent events such as Cyclone Gabrielle (2023), the Mangawhai extreme rainfall event of February 2023, and the Mangawhai tornado (2025).

While elected members don't have operational roles during emergency responses or recovery, they play a key role in supporting their communities – advocating for resilience and preparedness activities and sharing official council messaging and advice during a response. At the governance level, their role is even more critical.

We ask the mayor to represent Kaipara on the Joint CDEM Group Committee — a regional leadership forum that ensures strong coordination, shared understanding, and effective decision-making on the delivery of Civil Defence Emergency Management in Northland. This seat is essential to ensure the Kaipara voice is heard and our communities are well supported.

Kaipara also contributes to regional initiatives such as the regional multi-agency coordination centre project and the recent tsunami siren network upgrade, both of which strengthen our collective resilience and readiness.

Major projects

Kaupapa kaitā

The tables on the next page show the Long Term Plan 2024–2027 projects list. For the purpose of this report major projects listed include projects where \$250,000 or more is budgeted in any given year.

Note that subsequent changes to projects made during the 2024/2025 year or as part of the Annual Plan 2025/2026 may not be shown here.

Notable projects that have changed from the following published list include Dargaville to Te Kōpuru stopbank establishment (now being delivered by Te Tai Taitokerau Water Trust), Mangawhai surf beach carpark improvements, and Northern Wairoa War Memorial Hall recladding. Please see the Annual Plan 2025/2026 for the updated projects for this year.

Please note that this table is not a full list of our projects. A complete list can be found in our Annual Plan, Annual Report or Long Term Plan 2024–2027 (LTP) for the respective periods.

Capital projects budgets	LTP 2024/2025 \$'000	LTP 2025/2026 \$'000	LTP 2026/2027 \$'000
District Leadership, Finance, and Internal Services			
District wide council vehicle renewals	319	250	250
District wide digital transformation	0	100	250
District wide new IT equipment	100	100	100
Open Spaces and Facilities			
Aranga toilet replacement	200	350	0
Dargaville Northern Wairoa War Memorial Hall new annex facilities	400	0	0
Dargaville Memorial Park carpark and drainage improvements	0	0	250
District wide new printed book purchases	78	80	82
District wide parks infrastructure renewals	120	120	120
Mangawhai Community Hub new build	0	0	6,000
Mangawhai pensioner housing replacements	1,500	0	0
Mangawhai Gum Diggers Track new path and jetty	150	150	0
Mangawhai Lincoln Downs Outdoor Pursuits Park development	0	0	350
Taharoa Domain Pine Beach ablution block replacement	800	0	0
Tinopai wharf renewal	300	0	0
Roads and Footpaths			
District wide bridge and structure renewals	2,209	3,057	3,052
District wide road safety and urbanisation improvements	0	500	4,130
District wide road drainage renewals	930	1,754	1,821
District wide road rehabilitation associated improvements	1,500	1,500	1,500
District wide roading recovery Gabrielle phase 3	10,400	10,400	0
District wide sealed road pavement rehabilitation renewals	1,565	2,836	4,247
District wide sealed road resurfacing renewals	2,407	3,882	5,337
District wide structure components replacement renewals	1,261	2,190	2,246
District wide traffic services renewals	168	272	281
District wide unsealed road metalling renewals	3,178	4,412	4,466
Kaihu Valley Trail walking and cycling improvements stage 2	0	0	2,000
Kaiwaka footpath improvements	700	0	0
Mangawhai Alamar Crescent, Olsen Avenue area wide upgrade	600	0	0
Mangawhai Cames, Devich, Lawrence Road unsubsidised improvements	3,000	0	0
Mangawhai Wood Street revitalisation roading works	0	6,000	0

Capital projects budgets	LTP 2024/2025	LTP 2025/2026	LTP 2026/2027
	\$'000	\$'000	\$'000
Wastewater			
Dargaville wastewater PS1 and PS4 upgrades	300	1,200	1,000
Dargaville wastewater treatment plant upgrade	300	0	200
District wide wastewater minor capital works	100	100	100
District wide wastewater network modelling	200	200	200
District wide wastewater reticulation system renewals	800	1,200	1,000
Mangawhai golf course wastewater irrigation upgrade	800	0	0
Mangawhai wastewater effluent disposal system	1,000	1,000	2,000
Mangawhai wastewater network and pump station capacity upgrades	0	1,000	2,000
Mangawhai wastewater treatment plant upgrades	0	500	500
Water Supply			
Dargaville Logan Street water main renewals	600	0	0
Dargaville Waitua Dam water storage upgrade	0	500	500
District wide backflow prevention upgrade	100	100	100
District wide water minor capital works	100	100	100
District wide water network modelling	150	150	150
District wide water reticulation renewals	600	1,500	1,500
Maungatūroto water treatment plant upgrade	700	0	400
Solid Waste			
Dargaville transfer station upgrades	100	700	700
District wide closed landfill upgrades	300	300	600
Eastern Kaipara transfer station development	0	0	1,500
Glinks Gully landfill cap renewal	0	0	300
Stormwater			
Baylys Beach stormwater network improvements	0	300	300
Dargaville stormwater network discharge consent	200	200	0
Dargaville stormwater network improvements	100	500	500
Dargaville Beach Road culvert and floodgate upgrade	450	0	0
District wide stormwater minor capital works	100	100	100
District wide stormwater network renewals	200	650	650
Kaiwaka stormwater network extensions	0	300	300
Mangawhai stormwater network extensions	200	200	200
Mangawhai stormwater network improvements	0	500	500
Mangawhai Wood Street and surrounds stormwater network upgrade	731	1,300	0
Flood Protection and Land Drainage			
Dargaville Te Kōpuru stopbank establishment stage 2	4,000	4,400	400

Financial Statements

Ngā tauākī pūtea

Financial strategy

Rautaki Pūtea

Our Financial Strategy 2024–2027 sets out how we plan to fund operations to meet our community outcomes for the next three years and what the impact will be on rates, debt, and level of service.

The strategy outlines that around 20% of capital projects will be funded through debt, with external borrowing limited to \$100 million and interest on loans not exceeding 15% of total revenue. Liquidity levels must remain above 110% to ensure financial resilience. The strategy focuses on a balanced budget and managing debt responsibly to benefit both current and future generations.

Asset maintenance and renewals, especially for roads and water infrastructure, are a key priority. Funding for depreciation is gradually increasing to 100% for most assets, though parks, open spaces, facilities, and leadership assets are currently only funded at 50% to maintain affordability. Some assets are already at 100% now such as three waters and land drainage.

Due to rising costs, particularly in the roading sector, rate increases have been smoothed to no more than 8.9% after growth for each of the three years to 2026/2027. Meanwhile, development contributions are being used to recover the cost of growth, and we actively seek grants and subsidies to fund services and projects where possible.

**Read the Financial Strategy in full
at kaipara.govt.nz**



Rates increase

Pikinga reiti

The chart shows the defined limit to rates increases. We remain within our rates increase limit.

Year	Annual Report 2022/2023	Annual Report 2023/2024	LTP 2024/2025	Annual Plan 2025/2026	LTP 2026/2027
Rates increase	4.9%	4.6%	9.8%	9.3%	9.9%
Total rates increase limit	5.0%	5.0%	10%	10%	10%

Note: this table does not factor in growth and reflects rates on average as a total.

Rates affordability benchmark

For this benchmark:

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

The Council meets the rates affordability benchmark if:

- its planned rates income for the year equals or is less than each quantified limit on rates; and
- its planned rates increases for the year equal or are less than each quantified limit on rates increases. Rates to be collected for the 2025/2026 period are based on the estimated financial statements.

Borrowings limit

Nama mōrahi

The chart shows the borrowing limit of KDC in line with its Treasury Policy. The policy is available for reading on our website. The total limit is <170% of Net Debt as a percentage of total revenue.

Year	Annual Report 2022/2023	Annual Report 2023/2024	LTP 2024/2025	Annual Plan 2025/2026	LTP 2026/2027
	\$'000	\$'000	\$'000	\$'000	\$'000
Public debt	44,000	54,000	58,124	67,427	76,780
Public debt limit	140,337	155,635	154,032	152,544	167,945

Debt affordability benchmark

- For this benchmark, the Council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in the Council's long-term plan.
- The Council meets the debt affordability benchmark if its planned borrowing is

within each quantified limit on borrowing. 2025/2026 revenue and borrowings are based on estimated financial statements.

Actual and planned return on investments

The only investment earning a return is interest on cash equivalent assets. Investment are made based on the Treasury Policy. Return on investments is not calculated or a factor.



Council's Financial Report

Kaunihera Pūtea Rīpoata

The Statement of Financial Position shows that Council will end the year with debt levels at \$67 million. This is slightly higher than what was projected in the Long Term Plan (LTP) (\$66 million). Council is well within its debt limit ratios required by the Local Government Funding Agency (LGFA) and its own Treasury Policy ratios and remains conservative compared to other councils experiencing similar growth.

Our available cash on hand is forecast to drop to \$4 million by the end of the year which assumes the 2025 and 2026 year capital works programme are completed. Please note that at the time of writing, we have approximately \$25 million of projects that are straddling across the two financial years.

The financial information in the Pre-Election Report brings together figures previously published in our Long Term Plan, Annual Plans and Annual Reports as well as updated financials, based on the latest forecast information.

While this report is not audited, much of the information contained in it has been audited. You can find these documents on our website.

Information from the Annual Plan 2025/2026 is also included (as above), but this document is not audited.

Accounting method

Tikanga kaute

When preparing its financial information Council applies Generally Accepted Accounting Principles(GAAP) for Tier 1 Public Benefit Entities.

Balance sheet

Taurite

The Balance Sheet shows the value of assets owned by Kaipara District Council. It also shows how we have funded the acquisition of those assets. We can fund our assets either by borrowing or from equity Council has built up over the years. Our main assets are its property, plant and equipment, for example, roads, water and wastewater treatment plants.

Year	Annual Report 2022/2023	Annual Report 2023/2024	LTP 2024/2025	Annual Plan 2025/2026	LTP 2026/2027
	\$'000	\$'000	\$'000	\$'000	\$'000
Net assets/equity					
Accumulated comprehensive revenue and expense	480,579	494,944	504,618	568,601	569,658
Asset revaluation reserves	495,636	621,928	595,636	621,928	695,636
Restricted reserves	6,042	6,351	6,335	6,526	6,720
Council created reserves	-11,819	-9,795	-16,648	-26,965	-26,807
Total net assets/equity	970,438	1,113,428	1,089,940	1,170,091	1,245,207
<i>Represented by Current Assets</i>					
Cash and cash equivalents	10,632	19,989	4,000	4,021	4,000
Short term investments	6,000	9,750	-	-	-
Trade and other receivables	6,379	8,040	7,700	7,602	7,700
Accrued revenue	7,950	5,866	2,500	2,672	500
Assets for sale	-	201	130	-	130
LGA Borrower notes	157	395	-	-	-
Other financial assets	116	113	-	121	-
Total current assets	31,234	44,355	14,330	14,415	12,330
<i>Less Current Liabilities</i>					
Trade and other payables	19,245	20,920	15,911	15,911	15,911
Provisions	61	64	306	306	306
Employee entitlements	1,218	1,532	1,200	1,168	1,200
Public debt	7,000	17,000	7,000	7,000	7,000
Derivative financial liabilities	-	-	-	-	-
Total current liabilities	27,524	39,516	24,417	24,385	24,417
Working capital/(deficit)	3,710	4,839	-10,087	-9,970	-12,087



Balance sheet continued

Taurite

Year	Annual Report 2022/2023	Annual Report 2023/2024	LTP 2024/2025	Annual Plan 2025/2026	LTP 2026/2027
	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Plus Non current assets</i>					
Property, plant, equipment	1,002,787	1,144,788	1,151,801	1,239,308	1,327,684
LGFA Borrower notes	866	878	1,000	929	1,000
Biological assets	986	963	1,050	1,030	1,090
Derivative financial assets	483	301	-	817	-
Other financial assets	269	270	300	856	300
Investment in associate	-	66	-	-	-
Total non current assets	1,005,391	1,147,265	1,154,151	1,242,940	1,330,074
<i>Less Non current liabilities</i>					
Public debt	37,000	37,000	51,124	60,427	69,780
Provisions	1,663	1,676	2,500	2,452	2,500
Derivative financial liabilities	-	-	500	-	500
Total non current liabilities	38,663	38,676	54,124	62,880	72,780
Net assets	970,438	1,113,428	1,089,940	1,170,091	1,245,207

Funding Impact Statement

Korero Haupū

The Funding Impact Statement shows how we intend to fund our operational and capital activities in the future. Funds are applied to either operating expenditure, which cover the ongoing costs required for Council to operate, like electricity, insurance and staff costs, or to capital expenditure on major assets that will last for a long time, such as roads and water treatment plants.

Year	Annual Report 2022/2023	Annual Report 2023/2024	LTP 2024/2025	Annual Plan 2025/2026	LTP 2026/2027
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating funding					
<i>Sources of operating funding</i>					
General rates, uniform annual general charges, rate penalties	29,341	29,760	29,959	33,733	39,075
Targeted rates	14,935	15,922	20,890	21,871	22,225
Subsidies and grants for operating purposes	10,485	17,286	7,597	8,257	10,072
Fees and charges	7,489	8,336	7,793	8,341	8,074
Interest and dividends from investments	726	1722	768	159	119
Local authorities fuel tax, fines, infringement fees and other receipts	482	395	387	387	387
Total operating funding	63,458	73,420	67,394	72,748	79,952
Application of operating funding					
Payments to staff and suppliers	50,514	59,126	50,569	54,927	57,457
Finance costs	2,239	3,099	3,364	2,847	3,563
Total applications of operating funding	52,753	62,225	53,933	57,774	61,020
Surplus (deficit) of operating funding	10,705	11,196	13,461	14,974	18,932



Funding Impact Statement continued

Korero Haupū

Year	Annual Report 2022/2023	Annual Report 2023/2024	LTP 2024/2025	Annual Plan 2025/2026	LTP 2026/2027
	\$'000	\$'000	\$'000	\$'000	\$'000
Capital funding					
<i>Sources of capital funding</i>					
Subsidies and grants for capital expenditure	16,367	17,631	23,213	16,984	18,839
Development and financial contributions	4,414	3,599	4,616	4,616	4,616
Increase (decrease) in debt		10000	4,768	14087	4,274
Gross proceeds from sale of assets		146	0		0
Total sources of capital funding	20,781	31,376	32,597	35,687	27,729
<i>Applications of capital funding</i>					
Capital expenditure - to meet additional demand	9,909	2,531	2,600	7,190	10,350
Capital expenditure - to improve the level of service	16,514	12,141	26,905	20,795	15,960
Capital expenditure - to replace existing assets	10276	17,336	16,935	22,523	27,137
Increase (decrease) in reserves	-5,213	563	-382	153	-6,786
Increase (decrease) in investments		10,000	0	0	0
Total applications of capital funding	31,486	42,572	46,058	50,661	46,661
Surplus (deficit) of capital funding	-10,705	-11,196	-13,461	-14,974	-18,932
Funding Balance	0	0	0	0	0

Further reading

Pānui ake



Long Term Plan

Every three years we develop a Long Term Plan (LTP) in consultation with the community, setting our vision, direction, budgets, and our work plans. Normally a long term plan looks ten years ahead, but because of the significant impact of the weather events to our district, central government offered us a breather in the form of the Severe Weather Emergency Recovery acts. We were one of eight councils around Aotearoa New Zealand able to adopt a three-year, unaudited long term plan with a focus on recovery. Our current LTP 2024-2027 was adopted 31 July 2024. Consultation, as part of the LTP, was comprehensive, and feedback raised by the community was incorporated into the final LTP.

Annual Plan

In the two years between adopting an LTP, an annual plan is developed. The annual plan is a yearly update to what has been set out through the LTP, highlighting any budget changes and work plans just for that one year.

Annual Report

Council produces an Annual Report each year to report on its progress in the previous financial year and measure its performance against the targets set in the Annual Plan or Long Term Plan.

Financial Strategy

Our Financial Strategy 2024-2027 sets out how Council plans to fund its operations to meet its community outcomes and what the impact will be on rates, debt, and levels of service. The Financial Strategy can be found in the LTP.

Infrastructure Strategy

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

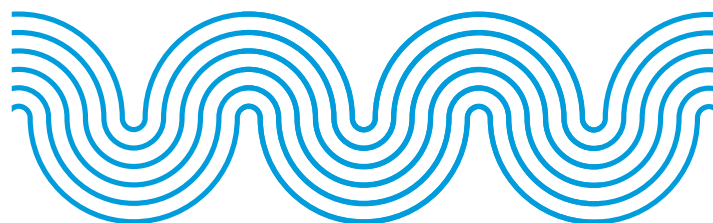
In response to this LTP taking a three year view, our infrastructure strategy focuses on a three to ten year period that takes us through the storm recovery actions and into the next horizon for progression.

Check out all of these at
www.kaipara.govt.nz

You made it to the end,
thank you for reading!



Kaipara te Oranganui • Two Oceans Two Harbours



32 Hokianga Road,
Private Bag 1001,
Dargaville 0340, Northland,
New Zealand
P 0800 727 059
E info@kaipara.govt.nz
www.kaipara.govt.nz