

Water Services Delivery Plan Assessment

Assessment Report – Northland Grouping

Te Kāwanatanga o Aotearoa
New Zealand Government



Internal Affairs
Te Tari Taiwhenua

Glossary and abbreviations

The table below sets out the abbreviations used in this report

	Abbreviation
Asset Management Plan	AMP
Water services council-controlled organisation	WSCCO
Department of Internal Affairs	Department
Far North District Council	FNDC
Funds From Operations	FFO
Kaipara District Council	KDC
Local Government Funding Agency	LGFA
Local Government (Water Services Preliminary Arrangements) Act 2024	Preliminary Arrangements Act
Long-Term Plan	LTP
Level of service	LOS
Water Services Delivery Plan	Plan
Whangārei District Council	WDC
Water services council-controlled organisation	WSCCO

Note for the Plans review panel regarding format of this assessment report

- The Northland grouping comprises three councils: Far North, Kaipara and Whangārei District Councils.
- The delivery model being adopted by each of the three councils is a multi-council WSCCO for delivery of wastewater and drinking water. Each council will retain stormwater delivery within their respective council.
- This assessment report covers four assessments in four separate sections:
 - The multi-council CCO for drinking water and wastewater – This section covers all aspects of the Plans that were joint across all councils, as well as the investment sufficiency information relating to the waters being transferred into the CCO.
 - FNDC stormwater.
 - KDC stormwater.
 - WDC stormwater.

Assessment Cover Sheet

Background on councils and engagement with the Department

Detail	Commentary
Councils involved in plan	Far North District Council, Kaipara District Council, Whangārei District Council.
Number of connections	FNDC – Water 11,985 FNDC – Wastewater 13,749 KDC – Water 3,752 KDC – Wastewater 6,073 WDC – Water 28,677 WDC – Wastewater 26,179 Total – Water 44,414 Total – Wastewater 46,001

Detail	Commentary
<p>DIA comment on council engagement during Plan development process</p>	<ul style="list-style-type: none"> • At a Northland Mayoral Forum and Northland Forward Together meeting towards the end of 2024, Northland Councils provided general support to a WDC-led initiative to further investigate a Northland joint WSCCO. • Initially, only KDC formally resolved to support a multi-council CCO, with WDC and FNDC initially resolving that in-house was their preferred option. However, all three councils continued regular discussions to investigate the joint model option. • On 12 March 2025, the Department spoke with Chief Executives from Far NDC, KDC and WDC to discuss harmonisation, modelling assumptions, and the prospect of a joint WSDP being delivered by September 2025. • The Department supported discussions on a joint regional model through regular engagement with the councils, preparing financial modelling and facilitating legal and governance guidance. • FNDC and WDC both consulted on in-house models as the preferred option, with KDC consulting on a preferred joint model. All consultation documents noted the intention for continued collaboration. • The Department appointed an Advisor to work directly with Mayors and elected members of each council. The Department also supported the establishment of a political working group to facilitate this work. The first meeting was on 26 May 2025, and the group continued to meet until the submission of the joint plan.
<p>Feedback provided to council prior to submission on draft Plan</p>	<ul style="list-style-type: none"> • On 31 July 2025, the three councils provided a joint draft Plan for review. A turnaround of one working day was requested in order to communicate feedback in time for critical meetings to progress to finalise the Plan. • The Department responded on 1 August 2025. The response stated that the model as presented in the draft Plan appeared to meet financial sustainability requirements. However, the Department recommended further detail be included for regulatory compliance and levels of service.
<p>Engagement with council during review and assessment process</p>	<p>On 9 September 2025, the Department requested further information to describe investment required for future regulatory compliance, water loss, how commercial customers are reflected in the Plan, insurance arrangements, insurance for stormwater and debt attributable for each water services per council. A further question was asked specific to FNDC, to confirm which water supplies are or will be fluoridated and by when.</p> <p>The councils responded on Monday 15 September 2025 with the response to the above queries. The Department sent two further queries, one regarding regulatory compliance on Monday 15 September 2025 and one regarding stormwater debt on Tuesday 16 September 2025. The responses to all clarifications requested of the councils have been incorporated in the below assessments.</p>

Detail	Commentary
Other Background Comments	N/A

Assessment Summary

Section	Commentary
Confirmation of submission completeness checklist	Yes – all required components completed.
General Comment on Plan	The Plan demonstrates a viable WSCCO can be set up to deliver water and wastewater for the Northland region.
Financial Sustainability Comment	The Plan is financially sustainable, as the revenue is sufficient to ensure the long-term investment in delivering water services and the level of investment is sufficient to meet levels of service, regulatory requirements and to provide for growth. The Plan states appropriate actions required to achieve financially sustainable delivery of water services. The risks and constraints for the WSCCO are sufficiently outlined in the Plan.
Revenue Sufficiency	<p>The average projected charges for the WSCCO are \$2,852 in 2024/25 (2.6% of the median household income) and increase to \$3,807 by 2033/34 (2.8% of median household income). Projected water services revenue covers the projected costs of delivering water services.</p> <p>There are projected operating cash surpluses for water services throughout the Plan and projected operating deficits for water services in the last four years are due to depreciation costs increasing over the 10-years as the network value increases.</p>
Investment Sufficiency	<p>The proposed WSCCO investment plan is sufficient to meet LOS, growth and regulatory requirements as identified in the three councils' LTPs, noting that there are individual compliance issues which have been identified and addressed in the individual council plans.</p> <p>The proposed renewals investment has been determined using LTP, AMPs and associated Infrastructure Strategy. Total capital expenditure reflects the councils' estimates of the capital expenditure required to meet anticipated regulatory requirements, as reflected in their latest LTPs or Annual Plans. The asset consumption ratio does not change significantly over the 10-year period indicating that the average asset life is being maintained.</p>
Financing Sufficiency	The projected borrowings for water services are \$459.3m over the 10 years. The Plan confirms that sufficient funding and financing can be secured to deliver water services. The projected water services borrowings are within the LGFA borrowing limits and there is sufficient borrowing headroom in the Plan. The FFO to net debt percentage is high to begin with as WDC does not have water or wastewater debt allocated to it.
Overall assessment recommendation	The overall recommendation from the assessment phase is to accept the joint plan from Whangārei, Far North and Kaipara District Councils.

Issues for discussion with Panel

Issue	Description	Recommended treatment
Northland WSCCO – drinking water and wastewater		
Implementation of compliance projects to addresses consent renewals and non-compliances	Annual investment ranges from \$62m to \$150m over the 10-year period. The proposed 10-year investment of \$297m is 42% higher than the LTP. However, WDC was the only council with a full 10-year LTP. The other two councils had three-year LTPs. All three Councils were asked to explain how the WSCCO programme would address compliance issues and meet regulatory requirements. The councils responded with an outline of how the WSCCO would address these issues in their respective districts.	We recommend monitoring the prioritisation and implementation of compliance projects to addresses consent renewals and non-compliances.
Elevated capital investment until 2028/29	The Plan shows capital expenditure consistently exceeding depreciation. Total capital expenditure reflects the Councils' estimates of the capital expenditure required to meet anticipated regulatory requirements, as reflected in their latest LTPs or Annual Plans.	For noting only. This does not prevent the Plan from meeting the legislative requirements.
Fluoridation of Kerikeri and Kaitaia drinking water supplies	All three councils are currently compliant with the Drinking Water Standards for New Zealand. The Department asked FNDC to confirm which water supplies would be fluoridated and by when. The Council confirmed Kerikeri and Kaitaia water supplies would be fluoridated by 31 July 2026.	For noting only. This does not prevent the Plan from meeting the legislative requirements.
Far North District Council - stormwater		
Implementation of compliance projects to addresses consent renewals and non-compliances	FNDC holds 64 stormwater resource consents, with 24 considered significant. Four consents expire in the next 10-years, with one current active consent application. Compliance for stormwater is reported to the Northland Regional Council on an annual basis. The Department has requested that the Council provide clarification on plan to address non-compliances.	We recommend monitoring FNDC's prioritisation and implementation of compliance projects to address consent renewals and non-compliances.
Delivery of FNDC's capital programme for stormwater	FNDC has not fully delivered its planned annual programme in the last seven years. In 2024/25, FNDC delivered 30% of its stormwater capital programme. The Department requested further information to outline how the Council is approaching this uplift in delivery.	We recommend monitoring FNDC's delivery of capital programme for stormwater.

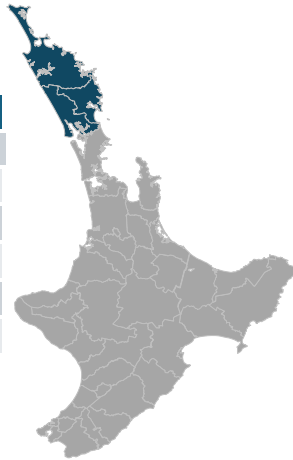
Kaipara District Council - stormwater		
Implementation of renewals programme	The asset sustainability ratio is negative throughout the Plan. The Plan states that the proposed renewals investment has been determined using LTP, AMPs and associated Infrastructure Strategy. The ratio improves in the second half of the planning period as necessary growth and improvement projects complete. Overall proposed renewals investment is less than depreciation over the 10-year period. There is some fluctuation in individual years.	We recommend monitoring KDC's the prioritisation and implementation of its renewals programme.
Whangārei District Council - stormwater		
Delivery of WDC's capital programme for stormwater	Proposed growth, levels of service and renewals fluctuate over the 10-year period but increase overall. WDC's total capital, and renewals, programme is less than depreciation.	We recommend monitoring WDC's delivery of capital programme for stormwater.

PART 1 – ASSESSMENT REPORT FOR NORTHLAND WSCCO

*note this infographic only contains information for drinking water and wastewater which are being transferred into the WSCCO

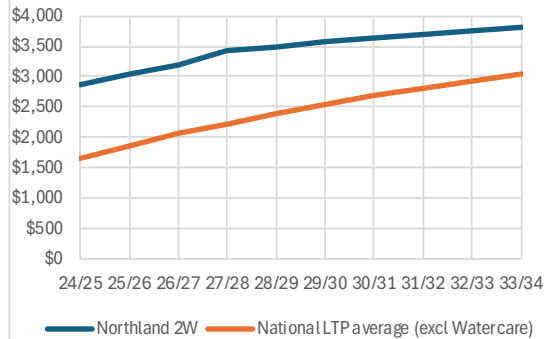
Council summary information

Summary information	Level
Current population	200,800
Drinking water connections	42,354
Waste water connections	46,001
Stormwater connections	N/A
High growth council	WDC Only
10 year population growth	7.8%



Affordability and growth

Water services charge compare to national LTP average



Assets, network and compliance

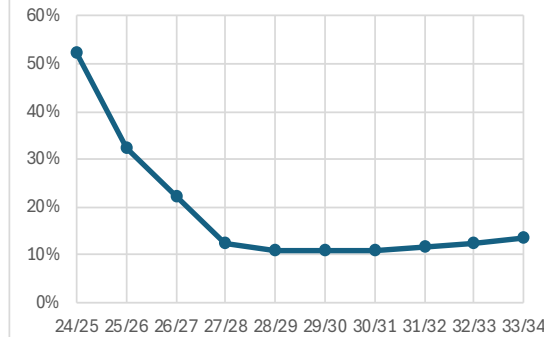
Asset measures	Year 1	Year 10	10YA
Total assets per connection (\$)	14,972	20,316	18,830
Total debt per connection (\$)	1,692	5,338	4,620
Operating costs per connection (\$)	616	654	621
Age of network (years)	DW	WW	SW
Average age outlined in plan	28	34	N/A

Network performance	Level
Level of service performance measures achieved	Partial
Water loss rate	30%
Average consumption (L per person per day)	221

Compliance addressed in the plan	
Drinking water compliance	Yes
Resource consent compliance	Yes

Financing

FFO to Net Debt

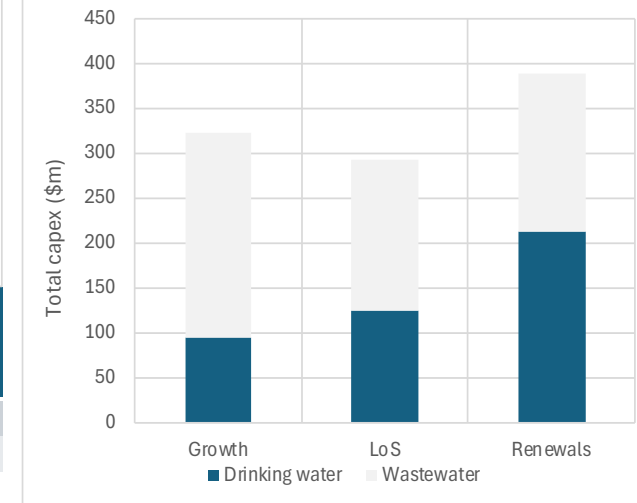


Capital expenditure	Category of capital expenditure			Total over 10 years
	Growth	Level of service	Renewals	
Drinking water	94,997	124,646	211,460	431,103
Wastewater	226,554	167,040	176,277	569,871
Total 10 years	321,551	291,686	387,737	1,000,974

Item	Year 3	Year 10	10YA
Total charge as % of median income	2.80%	2.80%	2.84%
Annual price increase	5.10%	1.60%	3.85%
DC collected per new connection (\$)	N/A	N/A	10,067

Item	Year 3	Year 10	10YA
Water related net debt to operating revenue %	191%	294%	265%
FFO to debt	22.00%	13.50%	18.91%

Capex spend by type, 10 year total



Assessment Report: Part A – Statement of financial sustainability, delivery model, implementation plan and assurance

Section in Part A	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Delivery model and implementation				
Financially sustainable water services provision	<p>The three councils each confirm that the WSCCO is projected to meet financial sustainability requirements in accordance with part D.</p> <p>The Plan states that the WSCCO is the delivery model that will deliver drinking water and wastewater services across each council's service area in a manner that is financially sustainable by 30 June 2028.</p>	<p>The Plan is financially sustainable, as the revenue is sufficient to ensure the long-term investment in delivering water services and the level of investment is sufficient to meet levels of service, regulatory requirements and to provide for growth.</p>	Meets requirements	N/A
The proposed model to deliver water services	<p>The plan proposes a WSCCO with three council shareholders, Kaipara, Whangārei and Far North District Councils that will transfer their drinking water and wastewater assets to the WSCCO commencing on 1 July 2027.</p> <p>The WSCCO will establish its preferred organisation structure, and manage the assets, balance sheet and debt under the oversight of an independent professionally competent board appointed by the Shareholders Council. The Shareholders agreement will allocate shares and outline the support of the WSCCO's financial arrangements that is required by each council.</p> <p>Stormwater assets will remain under council control, managed as separate business units with independent planning and reporting. Stormwater activities may be contracted to the WSCCO with the extent of this arrangement to be fully determined through the implementation phase.</p>	<p>The proposed model for the delivery of water services is clearly defined with the three councils transitioning from their current arrangements into the WSCCO from 1 July 2027.</p> <p>Governance is appropriately addressed in the Plan, which states that a Shareholders Agreement will allocate shares and outline the support of the WSCCO's financial arrangements that are required by each council.</p> <p>The arrangements of the proposed WSCCO are consistent with legislative requirements.</p>	Meets requirements	N/A

Section in Part A	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Implementing the proposed service delivery model	<p>The rollout of a regional WSCCO for Northland’s drinking water and wastewater services is planned in three phases:</p> <ul style="list-style-type: none"> • Preparation - setting up governance and plans. • Establishment and transition - creating the legal entity and starting operations. • Operational - beginning service delivery and focusing on quality and efficiency. <p>Activities for each phase will be finalised as planning progresses and legislative and regulatory impacts are known.</p>	The implementation plan alongside the supporting information appended to the Plan meets the requirements of section 13(2) of the Preliminary Arrangements Act for the establishment of the WSCCO.	Meets requirements	N/A
Consultation and engagement undertaken	<p>The three councils each undertook consultation and engagement from April-June 2025. Engagement included a mix of engagement sessions, social media and submission consideration.</p> <ul style="list-style-type: none"> • WDC consulted their community from 2 April 2025 to 2 May 2025, which indicated 19% support for the WSCCO model. • KDC consulted their community from 7 April 2025 to 7 May 2025, which indicated 60% support for the WSCCO model. • FNDC consulted their community from 4 April 2025 to 6 May 2025, which indicated about 30% support for the WSCCO model. 	Consultation meets the requirements outlined in the Preliminary Arrangements Act.	Meets requirements	N/A
Assurance and adoption of the plan				
Council resolution to adopt the Plan	<p>The three councils each resolved to adopt their Plans on the following dates:</p> <ul style="list-style-type: none"> • KDC – 27 August 2025 • WDC – 28 August 2025 • FNDC – 28 August 2025 	N/A	Meets requirements	N/A

Section in Part A	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Certification of the Chief Executives of FNDC, KDC and WDC	The Plan has been certified by each Chief Executive on 1 September 2025.	N/A	Meets requirements	N/A

Assessment Report: Part B – Network Performance

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Investment required in water services				
Serviced population and serviced areas	<p>The current population for each district (and combined) was provided in the Plan.</p> <p>Serviced populations and residential and non-residential connections were estimated using Housing Unit Equivalent (HUE) of 2.7. This is due to the number of holiday homes and to provide consistent application across each of the three councils. Serviced population projections have been provided for the next ten years. Unserviced areas are named but population is not provided.</p> <p>The Plan assumes that existing services may be expanded but no additional communities will be serviced.</p> <p>LOS performance measure results are provided from the councils last annual reports. These are mainly met. Not all targets are provided. Actual LOS are not specified and refer to respective council Annual Reports.</p> <p>Growth areas are identified with spatial planning and supporting strategies.</p>	<p>Recent Annual Report results have been provided. These indicate that most service performance measures were met, although some targets and specific actual service levels were not detailed.</p>	Meets requirements	N/A
Assessment of the current condition and lifespan of the water services network	<p>Real water loss range 28-37%. Average age of network assets range is from 23 to 37 years old. The three councils were asked and provided the following information regarding projects planned to reduce network water loss.</p> <ul style="list-style-type: none"> • FNDC - Priority water supply schemes identified for network renewals include Kaikohe, Kaitaia, Kawakawa, Opononi, and Paihia. Kaitaia renewal programme is underway; the other schemes are scheduled to start in 2026/27. District-Wide Water Network Reactive Renewals budget is allocated for unexpected critical issues. • WDC - Focused renewal programme targets asbestos 	<p>Condition information is suitable to be used to plan maintenance, renewals and capital and operating programme over the short term. Critical assets are identified but not listed.</p> <p>Real water loss range for the three councils ranges from 28-37%. The three councils were asked and provided information regarding projects planned to reduce network water loss.</p> <p>WSSCO to develop standardised asset condition and criticality assessments to inform renewals planning.</p>	Meets requirements	N/A

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
	<p>concrete and cast-iron pipes, identified as major sources of leakage. Renewal priorities are set out in the AMP.</p> <ul style="list-style-type: none"> • KDC - Increased watermain renewals from 2024/25, with initial focus on Dargaville and Maungaturoto (2024/25–2025/26). A specific project in Dargaville (Logan St) addresses known leaks. Further leak detection is under operational review, with existing budget but a need for a more coordinated approach. <p>Asset condition information provided with narrative for each council. Most underground assets have a condition rating. Not all above ground assets have a condition rating. There is no mention of expected lifespan or backlog of renewals and maintenance.</p> <p>Underground water supply assets in poor or very poor condition</p> <ul style="list-style-type: none"> • KDC– 31% • WDC – 20% • FNDC – 14% <p>Underground wastewater assets in poor or very poor condition</p> <ul style="list-style-type: none"> • KDC – 8% • WDC – 20% • FNDC – 23% <p>The Plan describes that councils use a similar 5-level rating system for asset conditions but have varying degrees of data completeness. The Plan states that the WSCCO will expand and standardise condition assessments, address data gaps, and use improved information for renewal planning to reduce failures and maintain services. It also proposes that the WSCCO will adopt industry best practices and update criticality assessments to align with national frameworks.</p>			

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Asset management approach	<p>Existing service delivery mechanisms described with expired contracts due within 1-2 years. WDC operate treatment plants in-house. KDC and FNDC include treatment plant operations in their outsource contract. All three councils contract out network operations and maintenance.</p> <p>The Plan states that existing asset management documents from three councils will be used to inform and agree a consolidated asset management framework for the WSCCO based on the ISO 55000 asset management practice. A transition plan will be developed to unify systems, tools and processes.</p> <p>FNDC and WDC have maturity assessments but do not provide any detail on level of maturity. KDC does not have a maturity assessment.</p>	<p>A baseline asset maturity assessment with an associated asset management improvement plan will need to be undertaken by the WSCCO.</p> <p>Stormwater responsibilities will remain with the councils, who will determine how they will manage stormwater services under their agreement with the WSCCO.</p>	Meets requirements	N/A
Statement of regulatory compliance – Drinking Water	<p>All compliant with the Drinking Water Standards for New Zealand. FNDC was asked to confirm which water supplies will be fluoridated and by when. FNDC confirmed that they plan to fluoridate Kerikeri and Kaitaia water supplies by 31 July 2026.</p>	<p>All three councils are compliant with the Drinking Water Standards for New Zealand.</p> <p>FNDC to fluoridate Kerikeri and Kaitaia water supplies by 31 July 2026.</p>	Meets requirements	Yes
Statement of regulatory compliance	<p>Drinking water</p> <p>The Plan states that consents are mainly compliant. 15 water consents due to expire in next 10 years FNDC has had one abatement notice</p> <p>Wastewater</p> <p>FNDC notes variable compliance for wastewater treatment due to weather events and avian contamination of wetlands. 18 consents due to expire in next 10 years. Six abatement notices and four infringement notices</p>	<p>The Department has clarified with the councils that all consents due to expire have funding allocated in the investment plan for renewal.</p> <p>We recommend monitoring of progress of projects to address wastewater non-compliances.</p>	Meets requirements	Yes
Capital expenditure required to deliver water services and ensure that water services comply with regulatory	<p>A joint WSCCO capital investment programme was provided in the Plan.</p> <p>WDC based their inputs on the 10-year LTP programme. Both KDC and FNDC prepared a three-year LTP which focussed on recovery from weather events. Their inputs are based on</p>	<p>The Plan includes sufficient investment to achieve proposed LOS and enable growth. Renewals funding is consistent across the projected 10-years.</p> <p>There is no commentary regarding smoothing the investment profile.</p>	Meets requirements	Yes

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
requirements	<p>infrastructure requirements over a 30-year planning period. Annual investment ranges from \$62m to \$150m over the 10-year period. The proposed 10-year investment of \$297m is 42% higher than the investment set out in LTPs. However, WDC was the only council with a full 10-year LTP. The other two councils had three-year LTPs.</p> <ul style="list-style-type: none"> • <i>Growth</i> – water supply investment is much higher from 2024/25 to 2028/29 than in other years; wastewater investment is much higher in 2025/26 to 2028/29 than in other years • <i>LOS</i> – water supply and wastewater investment reduce significantly in last three years of the programme <p>Renewal – reasonably consistent over 10-year period. Water supply has significantly higher levels of investment proposed in 2026/27 and 2027/28.</p> <p>The three Councils were asked to explain how the WSCCO programme would address compliance issues and meet regulatory requirements:</p> <ul style="list-style-type: none"> • WDC’s water services are compliant, supported by ongoing projects for its seven water treatment plants, including upgrades, renewals, and plans for a new plant. An agreement with hapū enables raw water supply from Poroti springs. • KDC is undertaking four projects to minimise wastewater overflows (in Kaiwaka, Te Kōpuru, and two in Dargaville), and two water supply projects in Dargaville to enhance resilience. The discharge field extension at Glinks Gully will improve land discharge capacity. • FNDC aligns renewals and upgrades with resource consent renewals to promptly address compliance and operational needs. The I&I Network Renewals programme reduces excess water entering the wastewater system, preventing treatment plant overloads and supporting accurate 	<p>The Department clarified with the councils that the WSCCO programme would address compliance issues and meet regulatory requirements.</p>		

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
	<p>capacity planning. Addressing I&I before plant upgrades ensure cost-effective, appropriately sized improvements. A reactive renewals budget is maintained to respond to unexpected critical issues and sustain service levels. FNDC has plans to address its six abatement notices without requiring new capital expenditure, as current programmes or operational budgets cover these actions.</p>			
<p>Historical delivery against planned investment</p>	<p>WDC and KDC have historically been similar in terms of delivering against planned investment. FNDC has not historically met delivery against planned investment. Across all councils - three main reasons for not meeting planned investment are:</p> <ul style="list-style-type: none"> • Resourcing constraints • Complexity of design and planning activities • Funding uncertainties and redirection to adverse weather events. 	<p>Two of the three councils (WDC and KDC) have historically delivered to planned investment. FNDC has not fully delivered its planned annual programme in the last seven years.</p> <p>In 2024/25, the three councils delivered a combined value of \$23.5m for water supply and \$31.5m for wastewater. This is significantly less than the proposed annual expenditure in the proposed capital programme (range \$62m to \$150m annually).</p> <p>The three councils were asked about the WSCCO's approach to this uplift in delivery and provided the following information:</p> <ul style="list-style-type: none"> • The WSCCO is designed to combine resources and expertise, making project delivery more efficient. • Coordinated scheduling of major projects, including new treatment plants, helps maintain contractor capacity and minimises delivery risks. • Collaborative planning allows for better allocation of contractors and supports continuity across districts. • Strong asset management and early feasibility work ensure projects are well-prepared, reducing the likelihood of delays and cost 	<p>Meets requirements</p>	<p>Yes</p>

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
		<p>overruns.</p> <p>Ongoing review and reprioritisation of spending will help the WSCCO address rising costs, compliance needs, and climate challenges, maintaining and improving community service levels.</p>		

Assessment Report: Part C – Revenue and financing arrangements

Section in Part C	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Revenue and charging arrangements				
Charging and billing arrangements	Current and proposed charging arrangements for the three councils are stated in the Plan. The WSCCO will initially retain a pricing differential between the three councils. Price harmonisation for the WSCCO will be reviewed within three years.	Sufficient charging and billing information provided in the Plan.	Meets requirements	N/A
Water services revenue requirements and sources	Revenue sources identified from current charging mechanisms. Potential revenue sources for the WSCCO are identified as subsidies and grants, and development contributions or development levies to support growth related capital expenditure.	Sufficient detail has been provided on water services revenue requirements and sources.	Meets requirements	N/A
Existing and projected commercial and industrial users' charges	Commercial charges are specified through current charging mechanisms including volumetric charging, per SUIP charges, per pan charges, and targeted rates.	Councils have clarified the charges on page 53 are for commercial and residential charges.	Meets requirements	N/A
The affordability of projected water services charges for communities	Affordability is stated at the WSCCO level. Drinking water and wastewater charges as a percentage of median household income are 2.6% in 2024/25 rising to 3.0% in 2027/28 before reducing to 2.8% in 2033/34.	The affordability of projected water services charges for communities are reasonably aligned to the guidance note of 2.5% of median household income.	Meets requirements	N/A
Funding and financing arrangements				
Water services financing requirements and sources	The total debt requirement for the WSCCO is stated to increase from \$32m in 2023/24 to \$459m in 2033/34. Debt is to be sourced through LGFA and other sources.	Water services financing requirements and sources for the WSCCO are clearly outlined in the Plan.	Meets requirements	N/A
Internal borrowing arrangements	No internal borrowing arrangements will be used in the WSCCO.	N/A	N/A	N/A

Section in Part C	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Determination of debt attributed to water services	Debt attributable to each water service not provided in the Plan content.	The Department received supplementary information from the councils and opening debt figures for each service. The opening debt figures reconcile to the financial statements.	Meets requirements	N/A
Insurance arrangements	Current insurance arrangements confirmed for each TA. The Plan states insurance arrangements for WDC but not for Kaipara or Far North. WDC's insurance is as per the council's insurance policy and insurance framework that was developed in 2023 which covers the above and below ground assets of the council.	FNDC has insurance for above ground assets and no insurance for below ground assets. FNDC has engaged AON to conduct a multi-hazard screening assessment. KDC currently ensure all buildings, structures and plant with Aon. Bridges, underground assets and stop banks are not insured. Insurance valuations are being obtained later this year and are due prior to 30 June 2026.	Meets requirements	N/A

Assessment Report: Part D – Financial sustainability assessment

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Financially sustainable water services provision				
Confirmation of financially sustainable delivery of water services by 30 June 2028	The Plan states that the WSCCO will be financially sustainable by 30 June 2028.	The Plan is financially sustainable, as the revenue is sufficient to ensure the long-term investment in delivering water services and the level of investment is sufficient to meet levels of service, regulatory requirements and to provide for growth.	Meets requirements	N/A
Actions required to achieve financially sustainable delivery of water services	Implementation plan noted the need for KDC to obtain a credit rating to allow the whole of council net debt to revenue ratio to increase to 280% from the current 175%.	The actions required to achieve financially sustainable delivery of water services are appropriate.	Meets requirements	N/A
Risks and constraints to achieving financially sustainable delivery of water services	Detailed risks and constraints listed from the WSCCO.	The risks and constraints for the WSCCO are sufficiently outlined in the Plan.	Meets requirements	N/A
Assessment of revenue sufficiency				
Projected water services revenues cover the projected costs of delivering water services	Projected revenue for the WSCCO covers expenses throughout the Plan with a net operating surplus throughout.	Projected water services revenue covers the projected costs of delivering water services.	Meets requirements	N/A
Average projected charges for water services over 2024/25 to 2033/34	Average two waters charges for the WSCCO are \$2,852 in 2024/25 (2.6% of the median household income) and increase to \$3,807 by 2033/34 (2.8% of median household income).	The average projected charges for water services over 2024/25 to 2033/34 are outlined in the Plan.	Meets requirements	N/A

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Projected operating surpluses/(deficits) for water services	The WSCCO has six years of operating surplus and four years of operating deficits over the period of the Plan. The operating deficits are 0.8% in 2030/31, 1.5% in 2031/32, 0.2% in 2032/33 and 0.2% in 2033/34.	Projected operating deficits for water services in the last four years are due to depreciation costs increasing over the 10 years as the network value increases.	Meets requirements	N/A
Projected operating cash surpluses for water services	Cash surpluses are forecast over the whole Plan. Cash surpluses increase from 41.6% in 2024/25 to 53.3% in 2033/34.	There are sufficient projected operating cash surpluses for water services throughout the Plan.	Meets requirements	N/A
Assessment of investment sufficiency				
Projected water services investment is sufficient to meet levels of service, regulatory requirements and provide for growth	The proposed WSCCO is expected to be financially sustainable from establishment, with adequate revenue to support drinking water and wastewater services and service debt over its 10-year plan. Each council has independently prepared these Plans, which will be finalised during the establishment and transition periods. The WSCCO will also have extra borrowing capacity for unforeseen expenses and aims to secure a credit rating before transition for KDC to increase its allowable debt-to-revenue ratio from 175% to 280%.	Proposed WSCCO investment plan is sufficient to meet LOS, growth and regulatory requirements as identified in their LTPs, noting that there are individual compliance issues which have been identified and addressed in the individual council plans.	Meets requirements	N/A
Renewals requirements for water services	The asset sustainability ratio is negative throughout the Plan except for years three and four.	Level of renewals do not meet depreciation levels. There is no renewals strategy in the Plan. The proposed renewals investment has been determined using LTP, AMPs and associated Infrastructure Strategy.	Meets requirements	Yes
Total water services investment required over 10-years	The plan shows capital expenditure consistently exceeding depreciation. The elevated asset investment ratios to 2028/29 are mainly due to major capital investments needed for two large wastewater treatment plant upgrade projects at Mangawhai and Ruakākā wastewater treatment plant upgrades.	Total capital expenditure reflects the councils' estimates of the capital expenditure required to meet anticipated regulatory requirements, as reflected in their latest LTPs or Annual Plans.	Meets requirements	Yes

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Average remaining useful life of network assets	The asset consumption ratio does not change significantly over the 10-year period. Range is 53% to 61%.	The asset consumption ratio does not change significantly over the 10-year period indicating that the average asset life is being maintained.	Meets requirements	N/A
Assessment of financing sufficiency				
Confirmation that sufficient funding and financing can be secured to deliver water services	The WSCCO stays above the LGFA financing covenant of 8% FFO for the whole Plan. The Plan identifies sources of finance as LGFA and banks.	The Plan confirms that sufficient funding and financing can be secured to deliver water services.	Meets requirements	N/A
Projected council borrowings against borrowing limits	Whole of council limits are not compared against for the WSCCO.	Not applicable for the WSCCO. Council borrowing headroom is assessed in the following stormwater sections.	N/A	N/A
Projected water services borrowings against borrowing limits	The WSCCO has set an internal borrowing limit of 350% net debt to revenue. The WSCCO is within this limit throughout the Plan. The WSCCO maintains a FFO to net debt ratio above 8% throughout the Plan.	The projected water services borrowings are within LGFA borrowing limits.	Meets requirements	N/A
Projected borrowings for water services	WSCCO debt is \$67.1m at 2024/25 and peaks at \$486.4m in 2030/31 before reducing to \$459.3m in 2033/34.	The projected borrowings for water services are outlined in the Plan.	Meets requirements	N/A
Borrowing headroom/(shortfall) for water services	Borrowing headroom is assessed against a FFO to debt percentage of 8%. Headroom is \$67m in 2024/25 before increasing to \$313m in 2033/34.	There is sufficient borrowing headroom for water services in the Plan.	Meets requirements	N/A
Free funds from operations	FFO to debt is 52.2% in 2023/24 then reduces to 10.7% in 2029/30 before increasing to 13.5% in 2033/34.	The FFO to debt percentage is high to begin with as WDC does not have water or wastewater debt allocated to it.	Meets requirements	N/A
Assessment of financing sufficiency	The WSDP demonstrates financing sufficiency throughout the Planning period.	Sufficient funding and financing can be secured to deliver water services as outlined in the Plan.	Meets requirements	N/A

Assessment Report: Part E – Projected financial statements for water services

Section in Part E	Summary of content in Plan	Assessment Review Comment	Focus for panel
Projected funding impact statement	Funding Impact Statement provided at a water services level.	Meets requirements	N/A
Projected statement of comprehensive revenue and expense	Statement of comprehensive revenue and expense provided at a water services level.	Meets requirements	N/A
Projected statement of cashflows	Statement of cashflows provided at a water services level.	Meets requirements	N/A
Projected statement of financial position	Statement of financial position provided at a water services level.	Meets requirements	N/A

Assessment Report: Part E – Financial projections and measures

Projected statement of comprehensive revenue and expense

Water Services Delivery Plan page 87

Projected statement of financial position

Water Services Delivery Plan page 88

Financial measures: revenue sufficiency

Water Services Delivery Plan pages 61 - 62

Financial measures: investment sufficiency

Water Services Delivery Plan pages 63 - 64

Financial measures: financing sufficiency

Water Services Delivery Plan pages 65 – 66

Assessment Report: Water Service Delivery Plan – Additional information

Additional information	Summary of content in Plan	Assessment Review Comment	Focus for Panel
Additional disclosures to support Plan	Financial modelling for the WSCCO and each council’s stormwater activity has been provided.	Financial modelling provided reconciles with the figures stated in the plan.	N/A
Significant capital projects	The significant capital projects are outlined in the Plan with a materiality threshold at \$2m per programme/project across the 10-year period.	Meets requirements.	N/A
Key issues, constraints, risks and assumptions	The plan contains financial risks and constraints for the CCO as part of the risks and constraints to achieving financially sustainable delivery of water services.	There are no other key issues, constraints, risks and assumptions in the Plan.	N/A

PART 2 – ASSESSMENT REPORTS FOR INDIVIDUAL COUNCIL STORMWATER DELIVERY

Assessment Report – Far North District Council

Assessment Report: Part A – Statement of financial sustainability, delivery model, implementation plan and assurance

Section in Part A	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Delivery model and implementation				
Financially sustainable water services provision	FNDC proposes to deliver stormwater services via an IBU with ringfenced funding.	The Plan is financially sustainable, as the revenue is sufficient to ensure the long-term investment in delivering stormwater and the level of investment is sufficient to meet levels of service, regulatory requirements and to provide for growth.	Meets requirements	N/A
The proposed model to deliver water services	Stormwater assets will remain under council ownership and management, not transferring to the WSCCO. Council must keep stormwater activities and finances separate as in-house business units per legislation, with independent planning and reporting required. These may be included as addendums in council reports. Contracting stormwater services to the WSCCO is possible, but details will be decided during implementation.	The proposed model for an in-house model to deliver stormwater services is clear with a transition date May – June 2027.	Meets requirements	N/A

Section in Part A	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Implementing the proposed service delivery model	<p>Implementation is planned across five phases over 18 months:</p> <ul style="list-style-type: none"> • <i>Phase 1 – Scoping & Feasibility (Jan–Mar 2026)</i>: Conduct needs analysis, identify service gaps, check alignment with strategic plans, estimate costs and benefits, and map stakeholders. • <i>Phase 2 – Business Case & Approvals (Apr–Jun 2026)</i>: Develop a full business case with options analysis, funding and risk plans, draft governance and organisational structure, and outline KPIs and performance monitoring. • <i>Phase 3 – Establishment (Jul–Dec 2026)</i>: Set up financial structures, cost centres, assess targeted rates, and confirm debt and treasury strategies. • <i>Phase 4 – Transition (Jan–Apr 2027)</i>: Open bank accounts, arrange service contracts, and prepare necessary policies and procedures. • <i>Phase 5 – Go-Live & Stabilisation (May–Jun 2027)</i>: Officially launch the business unit with internal and public communications. 	The implementation plan is high level but includes all the information required in section 13(2) of the Preliminary Arrangements Act.	Meets requirements	N/A
Consultation and engagement undertaken	<p>FNDC consulted the public between 4 April and 6 May 2025 on two options for the future of Far North's water services:</p> <ul style="list-style-type: none"> • a strengthened in-house model ('Te peke', the preferred option); and • a shared services arrangement with Kaipara and Whangārei ('Te kete'). 	Consultation was in accordance with the Preliminary Arrangements Act.	Meets requirements	N/A

Section in Part A	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Assurance and adoption of the plan				
Council resolution to adopt the Plan	The Plan was adopted by FNDC on 28 August 2025.	N/A	Meets requirements	N/A
Certification of the Chief Executive of FNDC	The Chief Executive certified the Plan on 1 September 2025.	N/A	Meets requirements	N/A

Assessment Report: Part B – Network Performance

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Investment required in water services				
Serviced population and serviced areas	<p>Current population provided. Serviced populations and residential and non-residential connections estimated using Housing Unit Equivalent (HUE) of 2.7 due to number of holiday homes and to provide consistent application across councils. Serviced population projections provided for next ten years. Unserviced areas are named but population not provided.</p> <p>Assumes that existing services may be expanded but no additional communities will be serviced.</p> <p>LOS performance measure results provided from last annual report. These are mainly met. Not all targets provided. Actual levels of service not specified.</p> <p>Growth areas are identified with spatial planning and supporting strategies.</p>	<p>Information has been supplied on serviced areas, connections and growth.</p> <p>Recent annual report results provided. These indicate that most service performance measures were met, although some targets and specific actual service levels were not detailed.</p>	Meets requirements	N/A

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Assessment of the current condition and lifespan of the water services network	<ul style="list-style-type: none"> • The average age of stormwater assets is 37 years • Critical assets are known but not all individual assets have criticality grades assigned • 79% of stormwater assets have a condition grading • 12% of stormwater assets are in poor/very poor condition • CCTV surveys cover about 8% of the stormwater network and support planning, but are used selectively due to cost. Surveys focus on pipes with known issues, high risk of failure, or vulnerable materials. • Kaitaia has the most pipes in poor or very poor condition, including large pipes near buildings and on old stream alignments. • Over 50 floodgates in Kaitaia help prevent property flooding by stopping river backflow. <p>Other areas with significant pipe deterioration needing renewal within 10-years include Kaikohe, Kawakawa, East Coast, and Paihia.</p>	Sufficient condition information has been provided for assets.	Meets requirements	N/A
Asset management approach	This is discussed in the WSCCO section.	Sufficient information is provided.	Meets requirements	N/A

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Statement of regulatory compliance	<p>FNDC holds 64 stormwater resource consents, with 24 considered significant. Four consents expire in the next 10-years, with one current active consent application. Compliance for stormwater is reported to the Northland Regional Council on an annual basis.</p> <p>The Plan notes that FNDC has had seven abatement notices in the last two years. When queried with FNDC regarding plans to address compliance issues, FNDC noted that this figure was an error. They have not received any stormwater abatement notices in the last two years.</p>	Proposed investment plan allocates funding for consent renewal.	Meets requirements	Yes
Capital expenditure required to deliver water services and ensure that water services comply with regulatory requirements	<p>The Plan states that the focus has been on recovery from weather events in 2022/23.</p> <p>Growth –there is no capital expenditure proposed to meet additional demand.</p> <p>The proposed levels of service and renewals fluctuate over the 10-year period.</p>	<p>Growth – there is no capital expenditure proposed to meet additional demand.</p> <p>LOS/Renewal is sufficient.</p> <p>There is no commentary regarding smoothing the investment profile.</p>	Meets requirements	Yes
Historical delivery against planned investment	In 2024/25, FNDC delivered 30% of its stormwater capital programme.	In 2024/25, FNDC delivered 30% of its stormwater capital programme.	Meets requirements	Yes

Assessment Report: Part C – Revenue and financing arrangements

Section in Part C	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Revenue and charging arrangements				
Charging and billing arrangements	Charging and billing arrangements outlined. A public good charge for all users and a targeted rate of \$375 for commercial and \$187.50 for general.	Charging and billing arrangements for Stormwater is sufficient.	Meets requirements	N/A
Water services revenue requirements and sources	Revenue sources through a public goods charge and target rates for commercial and general.	The plan provides Stormwater revenue requirements and sources.	Meets requirements	N/A
Existing and projected commercial and industrial users' charges	Commercial users have a specific targeted rate of \$375.	Commercial charges are listed in the Plan.	Meets requirements	N/A
The affordability of projected water services charges for communities	Affordability of stormwater charges is detailed on page 81 in section D. Stormwater charges are 0.4% of median household income in 2024/25 rising to 0.7% of median household income in 2033/34.	The Plan provides details on affordability.	Meets requirements	N/A
Funding and financing arrangements				
Water services financing requirements and sources	Stormwater services will be funded through rates revenue and borrowing.	Stormwater financing requirements and sources has sufficient detail.	Meets requirements	N/A
Internal borrowing arrangements	The Plan states that “stormwater is individually identifiable for both its borrowing component and for its rate revenue component”.	Internal borrowing arrangements for stormwater have been identified.	Meets requirements	N/A
Determination of debt attributed to water services	Stormwater debt is not individually identified in the plan.	The Department followed up with FNDC to confirm that the opening stormwater debt is \$3.0m. This reconciles with the stormwater financial statements.	Meets requirements	N/A

Section in Part C	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Insurance arrangements	FNDC insurance arrangements are not stated in the plan.	The Department followed up with FNDC to confirm above ground assets are insured through AON while below ground assets are not insured. As part of due-diligence FNDC obtained a proposal from AON to conduct a multi-hazard screening assessment.	Meets requirements	N/A

Assessment Report: Part D – Financial sustainability assessment

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Financially sustainable water services provision				
Confirmation of financially sustainable delivery of water services by 30 June 2028	Stormwater services are financially sustainable by 30 June 2028. Stormwater services have a surplus throughout from 2024/25 to 2033/34.	The Plan confirms that sufficient funding and financing can be secured to deliver stormwater services.	Meets requirements	N/A
Actions required to achieve financially sustainable delivery of water services	Actions are identified in the stormwater implementation plan on page 9.	We note that the actions provided were not overly detailed.	Meets requirements	N/A
Risks and constraints to achieving financially sustainable delivery of water services	Stormwater risks are not provided in the plan	The Department has followed up with FNDC to confirm the risks associated with stormwater delivery. The key risk identified was establishing the stormwater standalone position during the transition period.	Meets requirements	N/A
Assessment of revenue sufficiency				
Projected water services revenues cover the projected costs of delivering water services	Revenues cover the costs of delivering stormwater services throughout the plan. Surpluses are forecast for the whole period from 2024/25 to 2033/34.	Projected stormwater revenue covers the projected costs of delivering Stormwater services.	Meets requirements	N/A
Average projected charges for water services over 2024/25 to 2033/34	Average charges are forecast to increase from \$438 in 2024/25 to \$805 in 2033/34.	The average charge is identified over the 10 years.	Meets requirements	N/A
Projected operating surpluses/(deficits) for water services	Operating surpluses are forecast throughout the plan.	There are surpluses throughout the 10 years.	Meets requirements	N/A

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Projected operating cash surpluses for water services	Cash surpluses are projected throughout the Plan.	Projected operating cash surpluses occur every year of the Plan.	Meets requirements	N/A
Assessment of investment sufficiency				
Projected water services investment is sufficient to meet levels of service, regulatory requirements and provide for growth	The FNDC stormwater business unit is expected to be financially sustainable from establishment, with adequate revenue to support stormwater services and service debt over its 10-year plan.	FNDCs' investment plan is sufficient to meet LOS and regulatory requirements as identified in its LTP. We note that there is no growth investment planned.	Meets requirements	N/A
Renewals requirements for water services	The total asset sustainability ratio is 47% for the 10-year period. Overall proposed renewals investment is more than depreciation over the 10-year period. There is some fluctuation in individual years. The proposed renewals investment has been determined using LTP, AMPs and associated Infrastructure Strategy.	The overall proposed renewals investment is more than depreciation over the 10-year period and insufficient to meet requirements.	Meets requirements	N/A
Total water services investment required over 10-years	Overall proposed total investment is more than depreciation over the 10-year period. There is some fluctuation in individual years. The total investment has been determined using LTP, AMPs and associated Infrastructure Strategy.	The overall proposed total investment is more than depreciation over the 10-year period	Meets requirements	N/A
Average remaining useful life of network assets	The asset consumption ratio does not change significantly over the 10-year period. Range is 34 to 41% In 2024/25 – asset consumption ratio was 54%.	The asset consumption ratio does not change significantly over the 10-year period indicating that average asset life remains constant.	Meets requirements	N/A

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Assessment of financing sufficiency				
Confirmation that sufficient funding and financing can be secured to deliver water services	Stormwater services will be funded at a whole of council level through rates and borrowing. FNDC currently has a whole of council debt to revenue ratio of 81% (page 57).	The Plan confirms that sufficient funding and financing can be secured at a whole of council level to deliver stormwater.	Meets requirements	N/A
Projected council borrowings against borrowing limits	FNDC has a whole of council borrowing limit of 280% net debt to revenue. The whole of council borrowing is approx. 100% in 2024/25 and reduces to approx. 60% in 2033/34.	FNDC is within its borrowing limits.	Meets requirements	N/A
Projected water services borrowings against borrowing limits	Stormwater borrowings have a self-imposed debt to revenue ratio of 350%.	Although the stormwater activity breaches its self-imposed borrowing limits there is approx. \$480m headroom at the whole of council level in 2033/34.	Meets requirements	N/A
Projected borrowings for water services	Projected borrowings are \$10.9m in 2024/25 and increase to \$42.7m in 2033/34.	There are sufficient projected borrowings details for stormwater.	Meets requirements	N/A
Borrowing headroom/(shortfall) for water services	Borrowing headroom is assessed as against a self-imposed headroom of 350% debt to revenue. Borrowing headroom is positive for the first 9 years with negative headroom of \$.3m for 2033/34.	Although headroom is negative in 2033/34 this is against a self-imposed debt to revenue limit. This is not a concern as borrowing will be at the whole of council level and the total council stays within its borrowing limits and has sufficient headroom to absorb and additional stormwater borrowing.	Meets requirements	N/A
Free funds from operations	FFO is positive throughout with a FFO to debt of 32.0% in 2024/25 declining to 17.6% in 2033/34.	Internal business units financing sufficiency is not measured against a FFO to debt metric.	Meets requirements	N/A
Assessment of financing sufficiency	FNDC's stormwater services are financially sufficient and can access the appropriate financing at a whole of council level.	The Plan confirms that sufficient funding and financing can be secured at a whole of council level to deliver stormwater services.	Meets requirements	N/A

Assessment Report: Part E – Projected financial statements for water services

Section in Part E	Summary of content in Plan	Assessment Review Comment	Focus for panel
Projected funding impact statement	Stormwater financial statements are provided in the excel workbook to accompany the Plan.	The financial statements reconcile to the information in the Plan.	N/A
Projected statement of comprehensive revenue and expense			N/A
Projected statement of cashflows			N/A
Projected statement of financial position			N/A

Assessment Report: Part E – Financial projections and measures

Projected statement of comprehensive revenue and expense

Water Services Delivery Plan pages [Excel attachment]

Projected statement of financial position

Water Services Delivery Plan pages [Excel attachment]

Financial measures: revenue sufficiency

Water Services Delivery Plan pages 80-81

Financial measures: investment sufficiency

Water Services Delivery Plan pages 82-83

Financial measures: financing sufficiency

Water Services Delivery Plan pages 83-85

Assessment Report: Water Service Delivery Plan – Additional information

Additional information	Summary of content in Plan	Assessment Review Comment	Focus for Panel
Additional disclosures to support Plan	Financial statements for stormwater have been provided in an excel model with the plan.	Meets requirements	N/A
Significant capital projects	Significant capital projects are provided with the Plan.	Meets requirements	N/A
Key issues, constraints, risks and assumptions	Risks and constraints are outlined, relating the financial sustainability assessment in Part D of the Plan.	Meets requirements	N/A

Assessment Report – Kaipara District Council

Assessment Report: Part A – Statement of financial sustainability, delivery model, implementation plan and assurance

Section in Part A	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Delivery model and implementation				
Financially sustainable water services provision	KDC proposes to deliver stormwater services via an in-house business unit with ringfenced funding.	The Plan is financially sustainable, as the revenue is sufficient to ensure the long-term investment in delivering stormwater and the level of investment is sufficient to meet levels of service, regulatory requirements and to provide for growth.	Meets requirements	N/A
The proposed model to deliver water services	Stormwater assets will remain under council ownership and management, not transferring to the WSCCO. Council must keep stormwater activities and finances separate as in-house business units per legislation, with independent planning and reporting required. These may be included as addendums in council reports. Contracting stormwater services to the WSCCO is possible, but details will be decided during implementation.	The proposed model for an in-house model to deliver stormwater services is clear with a transition date of July 2026–June 2026.	Meets requirements	N/A

Section in Part A	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Implementing the proposed service delivery model	<p>Implementation is planned across two phases:</p> <ul style="list-style-type: none"> Establishment – Sept 2025 to June 2026 – ring fencing determinations, obtain credit rating, review areas of benefit for targeted rate Transition – July 2026 to June 2026 –confirm debt strategy, prepare water services strategy, establish bank account, CCO contract, policy processes and procedures, transfer resources and assets to business unit. 	The implementation plan is high level but includes all the information required in section 13(2) of Preliminary Arrangements Act.	Meets requirements	N/A
Consultation and engagement undertaken	On 4 April 2025, KDC initiated community consultation on three options for future water service delivery: a Northland multi-council-controlled organisation (preferred), an in-house model, and a shared service contract. Consultation ran from 7 April to 7 May 2025. It was widely promoted through various channels and included five drop-in sessions.	Consultation was in accordance with the Preliminary Arrangements Act.	Meets requirements	N/A
Assurance and adoption of the Plan				
Council resolution to adopt the Plan	The Plan was adopted by KDC on 27 August 2025.	N/A	Meets requirements	N/A
Certification of the Chief Executive of KDC	The Chief Executive certified the Plan on 1 September 2025.	N/A	Meets requirements	N/A

Assessment Report: Part B – Network Performance

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Investment required in water services				
Serviced population and serviced areas	<p>Current population provided. Serviced populations and residential and non-residential connections estimated using Housing Unit Equivalent (HUE) of 2.7 due to number of holiday homes and to provide consistent application across councils. Serviced population projections provided for next 10 years. Unserviced areas are named but population not provided.</p> <p>Assumes that existing services may be expanded but no additional communities will be serviced.</p> <p>Levels of service performance measure results provided from last annual report. These are mainly met. Not all targets provided. Actual levels of service not specified.</p> <p>Growth areas are identified with spatial planning and supporting strategies.</p>	<p>Information has been supplied on serviced areas, connections and growth.</p> <p>Recent annual report results provided. These indicate that most service performance measures were met, although some targets and specific actual service levels were not detailed.</p>	Meets requirements	N/A
Assessment of the current condition and lifespan of the water services network	<ul style="list-style-type: none"> • Average age of stormwater assets – 27 years • Most of the piped stormwater network has been recently inspected by CCTV, while a considerable portion of the network still consists of open drains, particularly in Mangawhai, where swales and ponds are common. • Critical assets are identified • 95% of stormwater assets have a condition grading • 9% of stormwater assets are in poor/very poor condition 	Sufficient condition information has been provided for assets.	Meets requirements	N/A
Asset management approach	This is discussed in the WSCCO section.	Assessment comments are in the WSCCO section.	Meets requirements	N/A

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Statement of regulatory compliance	KDC holds one stormwater consent and has one active consent application.	No compliance issues recorded.	Meets requirements	N/A
Capital expenditure required to deliver water services and ensure that water services comply with regulatory requirements	Proposed growth, levels of service and renewals fluctuate but increase overall in the 10-year period.	There is sufficient proposed capital expenditure. There is no commentary about smoothing the investment profile.	Meets requirements	Yes
Historical delivery against planned investment	In 2024/25, KDC delivered 117% of its stormwater capital programme.	In 2024/25, KDC delivered 117% of its stormwater capital programme.	Meets requirements	N/A

Assessment Report: Part C – Revenue and financing arrangements

Section in Part C	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Revenue and charging arrangements				
Charging and billing arrangements	Stormwater charging and billing arrangements outlined. Stormwater is funded through targeted rates and 5% of general rates.	Information on charging mechanisms have been provided.	Meets requirements	N/A
Water services revenue requirements and sources	Stormwater revenue is through targeted and general rates.	Information on revenue sources is provided in the Plan.	Meets requirements	N/A
Existing and projected commercial and industrial users' charges	There is no differential between residential and commercial rates.	Existing and projected commercial and industrial users' charges information is provided.	Meets requirements	N/A
The affordability of projected water services charges for communities	Affordability is shown in section D of the Plan. Affordability is 0.2% of median household income in 2024/25 then rises to 0.3% of median household income in 2033/34.	The Plan provides information on affordability.	Meets requirements	N/A
Funding and financing arrangements				
Water services financing requirements and sources	Stormwater will be financed at a whole of council level. KDC has forecast to get a credit rating in the 2027/28 financial year to allow whole of council borrowings up to 280% net debt to revenue.	Stormwater financing requirements and sources for the are clearly outlined in the Plan.	Meets requirements	N/A
Internal borrowing arrangements	KDC has forecast to get a credit rating in the 2027/28 financial year to allow whole of council borrowings up to 280% net debt to revenue. This is expected to be necessary to support the capital programme for stormwater activity.	Details on internal borrowing arrangements for KDC are sufficient.	Meets requirements	N/A

Section in Part C	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Determination of debt attributed to water services	Opening stormwater debt is not stated in the plan.	Opening stormwater debt has been confirmed by KDC as \$0.06m. This reconciles to the financial statements in the accompanying excel workbook.	Meets requirements	N/A
Insurance arrangements	Insurance arrangements not stated in the plan.	The Department confirmed with KDC their insurance arrangements. KDC currently ensure all buildings, structures and plant with Aon. Bridges, underground assets and stopbanks are not insured. Insurance valuations are being obtained later this year and are due prior to 30 June 2026.	Meets requirements	N/A

Assessment Report: Part D – Financial sustainability assessment

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Financially sustainable water services provision				
Confirmation of financially sustainable delivery of water services by 30 June 2028	Stormwater services will be financially sustainable by 30 June 2028.	The Plan is financially sustainable, as the revenue is sufficient to ensure the long-term investment in delivering stormwater and the level of investment is sufficient to meet levels of service, regulatory requirements and to provide for growth.	Meets requirements	N/A
Actions required to achieve financially sustainable delivery of water services	Actions as per the implementation plan for KDC's stormwater services.	The actions in the plan are sufficient.	Meets requirements	N/A
Risks and constraints to achieving financially sustainable delivery of water services	Stormwater risks not identified in the Plan.	The Department has followed up with KDC to confirm the risks associated with stormwater delivery. The key risk identified was establishing the stormwater standalone position during the transition period to establish financial sustainability.	Meets requirements	N/A
Assessment of revenue sufficiency				
Projected water services revenues cover the projected costs of delivering water services	Projected revenues cover costs of stormwater services throughout the Plan.	Projected stormwater revenue covers the projected costs of delivering stormwater services.	Meets requirements	N/A
Average projected charges for water services over 2024/25 to 2033/34	Average charges are \$175 in 2024/25 and increase to \$398 in 2033/34.	Average projected charges for stormwater over 2024/25 to 2033/34 are outlined in the Plan.	Meets requirements	N/A
Projected operating surpluses/(deficits) for water services	Operating surpluses are projected throughout the Plan with an operating surplus of 3.6% in 2024/25 increasing to 13.3% in 2033/34.	There are projected operating surpluses for stormwater each year of the Plan.	Meets requirements	N/A

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Projected operating cash surpluses for water services	Operating cash surpluses are projected throughout the Plan with an operating surplus of 44.5% in 2024/ 25 increasing to 54.9% in 2033/34.	There are projected cash surpluses for stormwater each year of the Plan.	Meets requirements	N/A
Assessment of investment sufficiency				
Projected water services investment is sufficient to meet levels of service, regulatory requirements and provide for growth	The KDC stormwater business unit is expected to be financially sustainable from establishment, with adequate revenue to support stormwater services and service debt over its 10-year plan.	KDC's investment plan is sufficient to meet LOS, growth and regulatory requirements as identified in its LTP.	Meets requirements	N/A
Renewals requirements for water services	The asset sustainability ratio is negative throughout the Plan. The Plan states that the proposed renewals investment has been determined using LTP, AMPs and associated Infrastructure Strategy. The ratio improves in the second half of this plan period as necessary growth and improvement projects complete. Overall proposed renewals investment is less than depreciation over the 10-year period. There is some fluctuation in individual years.	Overall proposed renewals investment is less than depreciation over the 10-year period.	Meets requirements	Yes
Total water services investment required over 10-years	Overall proposed total investment is more than depreciation over the 10-year period. There is some fluctuation in individual years. Determined from using LTP, AMPs and associated Infrastructure Strategy.	The investment plan is determined using LTP, AMPs and associated Infrastructure Strategy.	Meets requirements	N/A
Average remaining useful life of network assets	The asset consumption ratio does not change significantly over the 10-year period. The range is 69 to 72%	The asset consumption ratio does not change significantly over the 10-year period.	Meets requirements	N/A

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Assessment of financing sufficiency				
Confirmation that sufficient funding and financing can be secured to deliver water services	Funding will be sourced at a whole of council level. The whole of council borrowing limit is 175% for 2024/25 to 2026/27 and 280% net debt to revenue. KDC is expecting to get a credit rating in the 2027/28 financial year to increase their borrowing limits.	KDC has stated they require a credit rating to allow future financing sufficiency.	Meets requirements	N/A
Projected council borrowings against borrowing limits	Projected council borrowings are within the whole of council limits. Whole of council debt to revenue percentage is approx. 80% in 2024/25 and reduces to approx. 25% in 2033/34.	Projected council borrowings are within the whole of council limits.	Meets requirements	N/A
Projected water services borrowings against borrowing limits	Stormwater services have a self-imposed net debt to revenue limit of 350%.	Projected stormwater borrowings are within self-imposed limits.	Meets requirements	N/A
Projected borrowings for water services	Projected stormwater borrowing is projected to increase from \$760k (31% net debt to revenue) in 2024/25 to \$19.99m (334% net debt to revenue) in 2033/34.	Projected borrowings for stormwater are clearly outlined in the Plan.	Meets requirements	N/A
Borrowing headroom/(shortfall) for water services	Borrowing headroom is assessed against the self-imposed 350% net debt to revenue.	There is sufficient borrowing headroom.	Meets requirements	N/A
Free funds from operations	. The FFO to debt ratio declines over the period from 117.3% in 2024/25 to 12.9% in 2033/34.	Internal business units financing sufficiency is not measured against a FFO to debt metric.	N/A	N/A
Assessment of financing sufficiency	Stormwater services demonstrate financing sufficiency.	Sufficient funding and financing can be secured to deliver stormwater as outlined in the Plan assuming KDC obtain a credit rating.	Meets requirements	N/A

Assessment Report: Part E – Projected financial statements for water services

Section in Part E	Summary of content in Plan	Assessment Review Comment	Focus for panel
Projected funding impact statement	Stormwater financial statements are provided in the excel workbook to accompany the WSDP.	Meets requirements	N/A
Projected statement of comprehensive revenue and expense		Meets requirements	N/A
Projected statement of cashflows		Meets requirements	N/A
Projected statement of financial position		Meets requirements	N/A

Assessment Report: Part E – Financial projections and measures

Projected statement of comprehensive revenue and expense

Water Services Delivery Plan pages [Excel attachment]

Projected statement of financial position

Water Services Delivery Plan pages [Excel attachment]

Financial measures: revenue sufficiency

Water Services Delivery Plan pages 67-68

Financial measures: investment sufficiency

Water Services Delivery Plan pages 69-70

Financial measures: financing sufficiency

Water Services Delivery Plan pages 71-73

Assessment Report: Water Service Delivery Plan – Additional information

Additional information	Summary of content in Plan	Assessment Review Comment	Focus for Panel
Additional disclosures to support Plan	Financial statements for stormwater have been provided in an excel model with the Plan.	Meets requirements	N/A
Significant capital projects	Significant capital projects are provided with the Plan.	Meets requirements	N/A
Key issues, constraints, risks and assumptions	Risks and constraints are outlined, relating to the financial sustainability assessment in Part D of the Plan.	Meets requirements	N/A

Assessment Report – Whangarei District Council

Assessment Report: Part A – Statement of financial sustainability, delivery model, implementation plan and assurance

Section in Part A	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Delivery model and implementation				
Financially sustainable water services provision	WDC proposes to deliver stormwater services via an in-house business unit with ringfenced funding.	Financial sustainability is confirmed.	Meets requirements	N/A
The proposed model to deliver water services	Stormwater assets will remain under council ownership and management, not transferring to the WSCCO. Council must keep stormwater activities and finances separate as in-house business units per legislation, with independent planning and reporting required. These may be included as addendums in council reports. Contracting stormwater services to the WSCCO is possible, but details will be decided during implementation.	The proposed of the in-house model for stormwater is similar to the phases outlined by KDC, September 2025 – June 2026.	Meets requirements	N/A
Implementing the proposed service delivery model	Similar timings and phases to KDC will be employed by WDC to ensure stormwater activities are ringfenced within the organisation as an in-house business unit (BU) as required by the LWDW legislation.	The implementation plan is very high level and refers to the stages outlined for the WSCCO and KDC.	Meets requirements	N/A

Section in Part A	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Consultation and engagement undertaken	On 27 March 2025, WDC initiated community consultation on two options for the future of the district's water services: (1) an in-house business unit with increased collaboration with Northland councils (preferred), and (2) a Northland Council Controlled Organisation with KDC and FNDC (drinking water and wastewater only). The consultation was widely publicised and ran from 2 April to 2 May 2025, including multiple outreach methods and public events.	Consultation approach is identified.	Meets requirements	N/A
Assurance and adoption of the plan				
Council resolution to adopt the Plan	The Plan was adopted by WDC on 28 August 2025.	N/A	Meets requirements	N/A
Certification of the Chief Executive of WDC	The Chief Executive certified the Plan on 1 September 2025.	N/A	Meets requirements	N/A

Assessment Report: Part B – Network Performance

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Investment required in water services				
Serviced population and serviced areas	<p>Current population provided. Serviced populations and residential and non-residential connections estimated using Housing Unit Equivalent (HUE) of 2.7 due to number of holiday homes and to provide consistent application across councils. Serviced population projections provided for next 10 years. Unserviced areas are named but population not provided.</p> <p>Assumes that existing services may be expanded but no additional communities will be serviced.</p> <p>LOS performance measure results provided from last annual report. These are mainly met. Not all targets provided. Actual LOS not specified.</p> <p>Growth areas are identified with spatial planning and supporting strategies.</p>	<p>Information has been supplied on serviced areas, connections and growth.</p> <p>Recent annual report results provided. These indicate that most service performance measures were met, although some targets and specific actual service levels were not detailed.</p>	Meets requirements	N/A
Assessment of the current condition and lifespan of the water services network	<ul style="list-style-type: none"> • Average age of stormwater assets – 31 years • Currently, 20% of WDC assets are in poor or very poor condition, with risk management focused on preventing major failures rather than proactive investment. While this approach is not optimal, it is considered acceptable due to limited knowledge of the network. Critical assets are identified • 11% of stormwater assets have a condition grading • 20% of stormwater assets are in poor/very poor condition 	<p>Condition information has been provided for assets.</p> <ul style="list-style-type: none"> • Currently, 20% of WDC assets are in poor or very poor condition, with risk management focused on preventing major failures rather than proactive investment. While this approach is not optimal, it is considered acceptable. 	Meets requirements	N/A
Asset management approach	This is discussed in the WSCCO section.	Sufficient information is provided.	Meets requirements	N/A

Section in Part B	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Statement of regulatory compliance	WDC holds 19 stormwater consents (five under section 124 of RMA) and has four active district wide consent applications. Nine consents expire in the next 10-years.	No compliance issues recorded.	Meets requirements	N/A
Capital expenditure required to deliver water services and ensure that water services comply with regulatory requirements	Proposed growth, levels of service and renewals fluctuate over the 10-year period but increase overall.	Proposed total investment is less than depreciation. There is no commentary with regard to smoothing the investment profile.	Meets requirements	Yes
Historical delivery against planned investment	In 2024/25, WDC delivered 79% of its stormwater capital programme. The actual investment delivered is a similar scale to the proposed programme.	In 2024/25, WDC delivered 79% of its stormwater capital programme. The actual investment delivered is a similar scale to the proposed programme.	Meets requirements	N/A

Assessment Report: Part C – Revenue and financing arrangements

Section in Part C	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Revenue and charging arrangements				
Charging and billing arrangements	Stormwater is fully funded through debt in 2024/25. This aligns with the WDC LTP. From 2025/26 onwards stormwater services have a \$79 charge per SUIP.	There is sufficient information on charging and billing arrangements.	Meets requirements	N/A
Water services revenue requirements and sources	Stormwater services revenue is through a per SUIP charge from 2025/26 onwards.	There is sufficient information on the stormwater revenue requirements and sources.	Meets requirements	N/A
Existing and projected commercial and industrial users' charges	No specific commercial charge for stormwater is stated in the Plan.	The Department has confirmed with WDC there is no differential between residential and stormwater charges for stormwater.	Meets requirements	N/A
The affordability of projected water services charges for communities	Affordability for stormwater services is stated in part D. Affordability is 0% of median household income in 2024/25 and 0.3% on 2033/34.	Affordability is 0% of median household income in 2024/25 as the stormwater service is fully debt funded for 2024/25 with an average stormwater bill of \$7.	Meets requirements	N/A
Funding and financing arrangements				
Water services financing requirements and sources	Stormwater services will be financed at a whole of council level.	Stormwater financing requirements and sources has sufficient detail.	Meets requirements	N/A
Internal borrowing arrangements	The plan states that internal borrowing arrangements may occur in the future. If so, this will be ringfenced and shown separately as part of the stormwater activity.	Internal borrowing arrangements for Stormwater have been identified.	Meets requirements	N/A
Determination of debt attributed to water services	No stormwater debt is stated in the Plan.	The Department has confirmed with WDC the opening debt for stormwater services is \$0.	Meets requirements	N/A

Section in Part C	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Insurance arrangements	WDC's insurance arrangements cover WDC's entire insurance portfolio including above ground and below ground assets, travel insurance, motor vehicle insurance, statutory and employers' liability, professional indemnity and public liability, etc.	WDC have provided sufficient Insurance details.	Meets requirements	N/A

Assessment Report: Part D – Financial sustainability assessment

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Financially sustainable water services provision				
Confirmation of financially sustainable delivery of water services by 30 June 2028	WDC's stormwater services will be financially sustainable by 30 June 2028. Stormwater services show an operating deficit over the Plan but a positive cash surplus throughout the Plan.	The Plan confirms that sufficient funding and financing can be secured to deliver stormwater services.	Meets requirements	N/A
Actions required to achieve financially sustainable delivery of water services	Actions set out in the stormwater implementation plan.	The actions provided are sufficient.	Meets requirements	N/A
Risks and constraints to achieving financially sustainable delivery of water services	No stormwater risks identified in the Plan.	The Department followed up with WDC to confirm the risks associated with stormwater delivery. The key risk identified was establishing the stormwater standalone position during the transition period.	Meets requirements	N/A
Assessment of revenue sufficiency				
Projected water services revenues cover the projected costs of delivering water services	Projected revenues allow for a cash surplus throughout, but an operating deficit. The cash surplus shows stormwater revenue can cover the cash expenses for the stormwater activity.	Projected stormwater revenue covers the projected costs of delivering stormwater services.	Meets requirements	N/A
Average projected charges for water services over 2024/25 to 2033/34	Average projected charges increase from \$237 in 2025/26 to \$337 in 2033/34 (2024/25 has an average charge of \$7 as the activity is debt funded for 2024/25)	The average charges identified over the 10 years.	Meets requirements	N/A

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Projected operating surpluses/(deficits) for water services	Operating deficits are forecast throughout the Plan. - 23.7% operating deficit is forecast in 2025/26 and -4.2% forecast in 2033/34.	The stormwater activity is forecasting cash surpluses throughout the plan. The cash surplus demonstrates that cash expenses can be covered while the operating deficits show depreciation expense (a non-cash expense) is not fully covered over the Plan.	Meets requirements	N/A
Projected operating cash surpluses for water services	Cash surpluses are forecast from 2025/26 onwards from 55.8% in 2025/26 increasing to 63.4% in 2033/34.	Sufficient projected operating cash surpluses occur from 2025/26 of the Plan.	Meets requirements	N/A
Assessment of investment sufficiency				
Projected water services investment is sufficient to meet levels of service, regulatory requirements and provide for growth	The WDC stormwater business unit is expected to be financially sustainable from establishment, with adequate revenue to support stormwater services and service debt over its 10-year plan. However, projected WDC stormwater services revenue and expenses show a deficit to 2033/34.	The proposed total investment is less than depreciation.	Meets requirements	N/A
Renewals requirements for water services	The asset sustainability ratio is negative throughout the Plan (71% for total Plan). There is some fluctuation in individual years.	The overall proposed renewals investment is less than depreciation over the 10-year period.	Meets requirements	N/A
Total water services investment required over 10-years	Overall proposed total investment is less than depreciation over the 10-year period. There is some fluctuation in individual years.	The overall proposed total investment is less than depreciation over the 10-year period.	Meets requirements	N/A
Average remaining useful life of network assets	The asset consumption ratio does not change significantly over the 10-year period. The range is 53 to 62%.	The asset consumption ratio does not change significantly over the 10-year period indicating that the average asset life largely remains constant.	Meets requirements	N/A
Assessment of financing sufficiency				
Confirmation that sufficient funding and financing can be secured to deliver water services	Sufficient funding and financing can be sourced to deliver stormwater services.	The Plan confirms that sufficient funding and financing can be secured to deliver stormwater at a whole of council level.	Meets requirements	N/A

Section in Part D	Summary of content in Plan	Assessment Review Comment	Assessment	Focus for panel
Projected council borrowings against borrowing limits	Projected council borrowings are within the whole of council borrowing limit of 280% net debt to revenue.	WDC is within its borrowing limits.	Meets requirements	N/A
Projected water services borrowings against borrowing limits	A self-imposed debt to revenue limit of 350% is used for the stormwater activity. Borrowings are 122% of net debt to revenue for 2025/26 and reduce to -15% in 2033/34.	The negative net debt to revenue percentage for 2033/34 is caused by the cash balance of \$1.7m offsetting the \$0 in borrowings.	Meets requirements	N/A
Projected borrowings for water services	Borrowings for stormwater services are \$7.5m in 2024/25 and reduce to \$0 in 2033/34.	Projected borrowings for stormwater are described.	Meets requirements	N/A
Borrowing headroom/(shortfall) for water services	Stormwater services have sufficient borrowing headroom against the 350% self-imposed net debt to revenue limit. Borrowing headroom increases from \$15.6m in 2025/26 to \$39.6m in 2033/34.	There is projected headroom for stormwater.	Meets requirements	N/A
Free funds from operations	FFO is negative for 2024/25 as stormwater operations are debt funded for the year. From 2025/26 onwards the FFO to net debt percentage is positive until 2033/34. The FFO to net debt percentage is negative in 2033/34 because the cash on hand is greater than the stormwater debt.	The negative FFO to net debt ratio for 2033/34 is caused by the cash balance exceeding the debt balance. However, for IBUs financing sufficiency is not measured against a FFO to debt metric.	Meets requirements	N/A
Assessment of financing sufficiency	WDC's stormwater services are financially sufficient and can access the appropriate financing at a whole of council level.	The Plan confirms that sufficient funding and financing can be secured to deliver stormwater at a whole of council level.	Meets requirements	N/A

Assessment Report: Part E – Projected financial statements for water services

Section in Part E	Summary of content in Plan	Assessment Review Comment	Focus for panel
Projected funding impact statement	Stormwater financial statements are provided in the excel workbook to accompany the WSDP	Meets requirements	N/A
Projected statement of comprehensive revenue and expense		Meets requirements	N/A
Projected statement of cashflows		Meets requirements	N/A
Projected statement of financial position		Meets requirements	N/A

Assessment Report: Part E – Financial projections and measures

Projected statement of comprehensive revenue and expense

Water Services Delivery Plan pages [Excel attachment]

Projected statement of financial position

Water Services Delivery Plan pages [Excel attachment]

Financial measures: revenue sufficiency

Water Services Delivery Plan pages 74 - 75

Financial measures: investment sufficiency

Water Services Delivery Plan pages 76 - 77

Financial measures: financing sufficiency

Water Services Delivery Plan pages 77 - 79

Assessment Report: Water Service Delivery Plan – Additional information

Additional information	Summary of content in Plan	Assessment Review Comment	Focus for Panel
Additional disclosures to support Plan	Financial statements for stormwater have been provided in an excel model with the plan	Meets requirements	N/A
Significant capital projects	A table outlining significant capital projects was provide as part of the Plan.	Meets requirements	N/A
Key issues, constraints, risks and assumptions	Risks and constraints are outlined, relating to the financial sustainability assessment in Part D of the Plan.	Meets requirements	N/A