



# Annual Plan | Mahere-a-Tau 2020/21



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# Introduction | Whakataki

## Message from Mayor and Chief Executive

**The 2020/21 Annual Plan reflects the third year's planning contained in the Council's 2018-2028 Long Term Plan.**

We are living through extraordinary times and an extraordinary year due to the impact of COVID-19. Everyone has had to make changes to the way they live, work and play.

Before the national pandemic measures were initiated in March 2020, a 9.98 per cent rates rise was proposed for this Annual Plan. This was significantly different from the 3.7 per cent that was projected in the 2018-2028 Long Term Plan.

During consultation we received 242 submissions. Thirty-seven people spoke to our Council over two days of online hearing. We would like to thank those who gave their time and shared with us what is important to them or the organisation they represent.

This feedback and the impact caused by COVID-19 has resulted in changes to the original proposals in our Consultation Document. Some projects have been deferred or stopped, some have been kept, and others cut. Everyone has had to make sacrifices right across the board for this Annual Plan.

This means that this year there will be an average rates increase of 4.98 per cent. We have achieved the lower rate by reducing capital and operational spending largely due to the impact of COVID-19.

Capital spending was reduced from approximately \$34.9 million to \$31.4 million. Changes to the capital spending programme have occurred due to:

- Projects committed to in 2019/20 that were not completed due to COVID-19 have been carried forward to this financial year; and
- Deferring and removing other projects to keep the costs down in response to feedback.

Operational spending has been adjusted by restricting recruitment, freezing staff salaries, reducing the staff training budget and major events funding, deferring property maintenance and adjusting the infrastructure work programme.

This year Council has an unbalanced budget. It means that revenue does not meet operating expenditure. As proposed in our Consultation Document, a smoothing loan of \$6 million is being utilised to spread the effect of increased costs across several years.

The Uniform Annual General Charge will continue as projected in the 2018-2028 Long Term Plan at \$523.64 per rating unit. Our Consultation Document included a proposal to change this.

A number of changes have been made to fees and charges as originally proposed. A summary of these can be found in the 'What's changed' section of this plan.

We will continue to review our work programme to ensure we deliver our services efficiently and effectively for the best outcomes as we develop our 2021-2031 Long Term Plan.



Sandra Goudie  
Mayor



Rob Williams  
Chief Executive

## What's an Annual Plan? | He aha tēnei mea te mahere-ā-tau?

Every three years Council develops a Long Term Plan which has detailed budgets for the following three years as well as a longer term view out to ten years. In the two years between each Long Term Plan (LTP) we develop an Annual Plan.

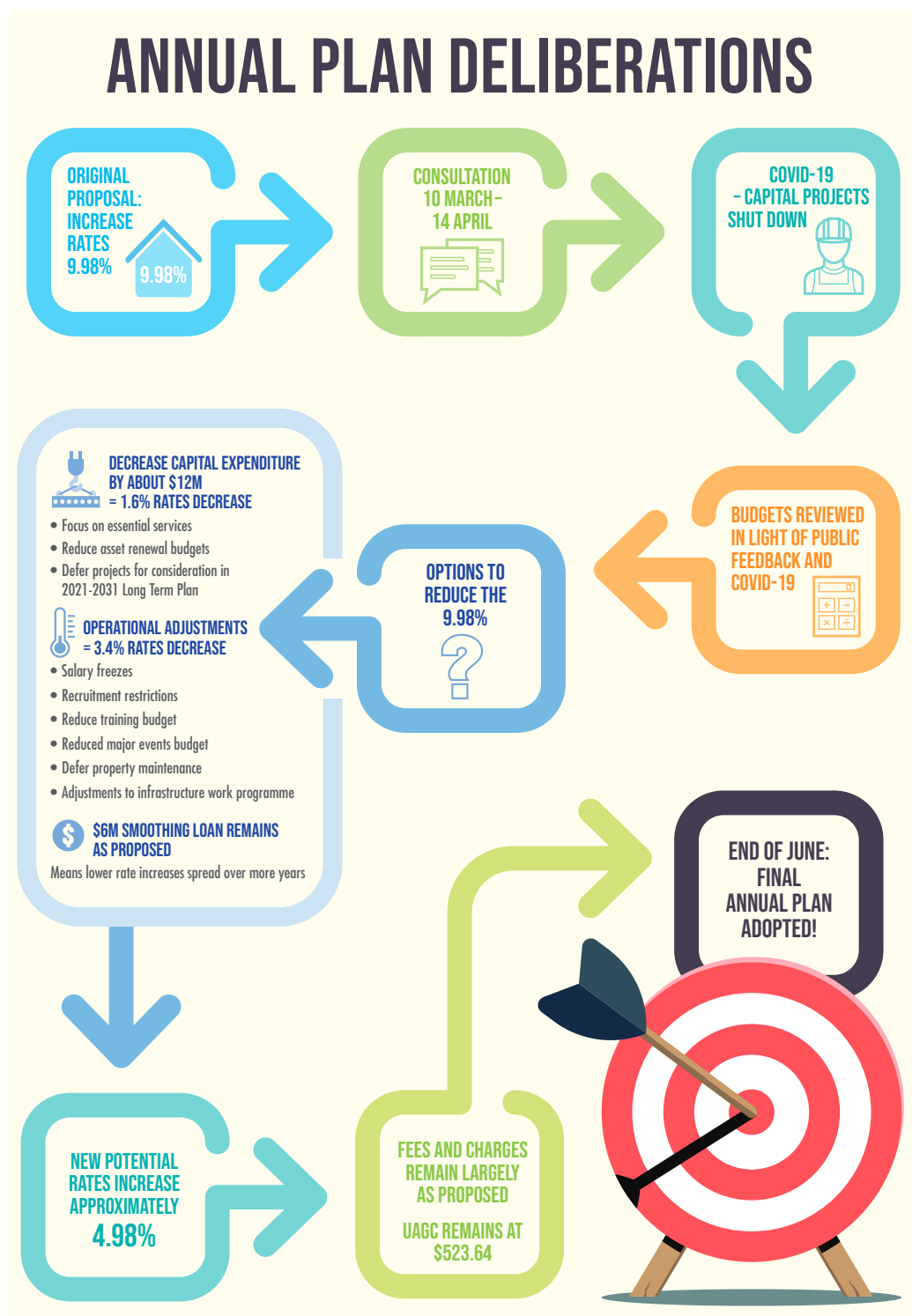
This provides an update and identifies changes to the projects we are doing and the expected financial costs and income. This is year three of the three year cycle for the 2018-2028 LTP.

During the development of this Annual Plan, a rates increase of 9.98 per cent was proposed. This was significantly higher than the 3.7 per cent increase projected in the LTP. As a result public consultation was undertaken to help enable public participation in the decision making process.

The 2018-2028 LTP is available online at: [www.tcdc.govt.nz/ltp](http://www.tcdc.govt.nz/ltp)

## How we got there | Te take i tae ai ki konei

This infographic outlines the steps and decisions taken in the Annual Plan process to get to the projected 4.98 per cent average rates increase.



## How to read this plan | Me pehea rā e pānui ai

This plan is broken into the following sections:

What's changed?	Contains a high level summary of the changes for 2020/21 - the third year of the Long Term Plan.
Disclosure statement	Discloses the Council's planned financial performance in relation to various benchmarks to show whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.
Financial statements	<p>This section contains the 2020/2021 budget and includes:</p> <ul style="list-style-type: none"><li>● Forecast financial statements</li><li>● A summary statement of accounting policies</li><li>● A funding impact statement for the whole of council</li><li>● Identification of reserve funds</li><li>● Rating base information and statements</li><li>● Rating scenarios</li><li>● Capital expenditure statements</li></ul>

## What's changed? | Ngā whakarerekētanga

This year's average rates increase of 4.98 per cent is lower than the 9.98 per cent rates rise that was proposed and consulted on for this Annual Plan.

The 2020/21 Annual Plan Consultation Document and supporting financial documentation was developed before the impact of the COVID-19 was known. The Consultation Document was based on Council's existing work programme, economic forecasting, inflation and pricing.

COVID-19 has challenged the underlying thinking of the proposals put forward in the Consultation Document. As a consequence, the proposed 9.98 percent average rates increase has been reduced to 4.98 percent. This has been achieved through changing the capital and operational expenditure programmes, continuing with proposed increases to user fees and charges and through using a smoothing loan of \$6 million.

More information on our groups of activities, including descriptions of the activities within the groups, the rationale for delivery of the activities, and performance measurement information is available in our 2018-28 Long Term Plan. This can be accessed on our website: [www.tcdc.govt.nz/ltp](http://www.tcdc.govt.nz/ltp).

If you would like to read about the financial information for the 2020/21 year, refer to our financial statements in this document.

A summary of the most notable changes is below.

### Rates changes for 2020/21

This year, Council will collect \$72.4 million in rates. This is an increase on average of 4.98 per cent over the 2019/20 rates.

We consulted on a 9.98 per cent average rates increase which was significantly different from the LTP projected rates increase of 3.70 per cent.

Individual ratepayers could pay more or less depending on property value, location and services received.

These increases are largely due to costs having risen by more than the projected inflation factors that were included in the 2018-2028 LTP.

### Changes to our capital expenditure work programme

Capital expenditure (CAPEX) builds new infrastructure like roads, pipes and water treatment plants.

We have reduced CAPEX largely due to the impact of COVID-19 and the feedback received to our consultation process.

For the 2020/21 year, the LTP projected a CAPEX programme of \$39.3 million and we consulted on spending \$34.9 million. By focusing the programme on delivering essential services, we have reduced this to \$31.4 million.

Essential projects are those that are considered necessary for community well-being and/or for health and safety reasons, and/or are a legislative requirement. Council's Revenue and Finance Policy defines essential services as services that are essential and fundamental to the functioning communities in the Thames-Coromandel District. These include water, wastewater, stormwater, roads and footpaths (district) and rubbish and recycling.

The amended CAPEX programme is included in this document. Changes include:

- The addition of projects which are essential or which have contractual commitments and were not completed in the 2019/2020 financial year due to the COVID-19 lockdown.
- Due to the above, the deferral of some essential projects for consideration in the 2021-2031 Long Term Plan.
- The removal of some non-essential projects.
- A proposed one-off reduction in budget for library book purchases for the 2020/2021 year. The budgets for these items have been reduced to 10 per cent of the original amounts with a view to using this money to replace key books that may not be able to be repaired during the year.
- A 30 per cent reduction in asset Renewals. While Council needs to be a good steward with asset operation and replacement, a 30 per cent reduction has been proposed for all renewal projects. This is not a measure that can be utilised repeatedly. Should there be a failure of a critical asset or facility that cannot be covered under the existing renewals budgets, an out of cycle budget request will need to be made.

## Changes to our operational expenditure

Operational expenditure represents the day to day costs of running our facilities and services.

We have adjusted our operational expenditure by putting in place restrictions on recruitment and a staff salary freeze. A reduction in the training budget, reduced major events funding, deferred property maintenance and adjustments to the infrastructure work programme have also been made. These amount to a \$2.5 million decrease in operation spending.

## Smoothing loan and an unbalanced budget

Council intends to operate an unbalanced budget during the term of the 2020/2021 Annual Plan. An unbalanced budget means that planned expenditure exceeds planned revenue. The deficit will be funded by way of a \$6 million smoothing loan to be repaid over the following five years. The loan helps to reduce the impact that the deficit would have on rates.

Future rates increases or other revenue sources and/or savings such as reduced service levels will be needed to service the loan and to make sure council can operate a balanced budget going forward. This will be considered as part of the 2021-2031 LTP development process.

## Changes to our fees and charges

Some new fees have been introduced and existing fees have been increased in several areas to reflect increases in costs. This helps to offset further rates increases. The most significant changes are proposed in the solid waste activity.

Increases have been applied to the following areas:

- Solid waste (rubbish and recycling)
- Airfields
- Community Centres and Halls – Coromandel Hall (refundable) bond and crockery hire
- Roding
- Water connection charges
- Water usage
- Utility connections – application and inspection fees
- Septic tank disposal
- Dog registration fees
- Health licences.

Please refer to the 2020/2021 Schedule of fees and charges on the Council's website for the full list:

<https://www.tcdc.govt.nz/Our-Services/Fees-and-Charges/>

# Financial reporting and prudence disclosure statement

## Annual Plan disclosure statement for period commencing 1 July 2020

Under the Local Government Act 2002 Financial Reporting and Prudence Regulations 2014 all Councils are required to report performance against standardised benchmarks. The purpose of this statement is to disclose the council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities and general financial dealings. The council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark		Planned	Met
<b>Rates affordability benchmark</b>			
● Income	no more than 80% of operating revenue to come from rates	78%	Yes
● Increases	average cumulative district rate increase of less than or equal to LGCI plus 2% (4.2%)	4.98%	No
<b>Debt affordability benchmark</b>			
	Net external debt will not be anymore than 150% of total revenue	69%	Yes
	Net interest expense on external debt as a percentage of annual rates revenue will not exceed 15%	3%	Yes
	Net interest expense (both internal and external - after interest rate risk management costs/benefits) on external debt as a percentage of annual operating revenue will not exceed 15%	6%	Yes
<b>Balanced budget benchmark</b>	100%	94%	No
<b>Essential services benchmark</b>	100%	131%	Yes
<b>Debt servicing benchmark</b>	10%	6%	Yes

### Notes

#### 1 Rates affordability benchmark

- For this benchmark
  - the council's planned rates income for the year is compared with a quantified limit where no more than 80% of total operating revenue comes from rates as contained in the financial strategy included in the council's long term plan; and
  - the council's planned rates increases for the year are compared with a quantified limit where rates increases are equal or less than the Local Government Consumer Index (LGCI) plus two percent on rates as contained in the financial strategy included in the council's long term plan.
- The council meets the rates affordability benchmark if -
  - its planned rates income for the year equals or is less than each quantified limit on rates; and
  - its planned rates increases for the year equal or are less than each quantified limit on rates increases.

#### 2 Debt affordability benchmark

- For this benchmark, the council's planned borrowing is compared with three quantified limits on borrowing contained in the financial strategy included in the council's long term plan. The first is net external debt will not be more than 150% of total revenue and secondly, external interest expense on external debt will not be any more than 15% of total rates revenue.
- The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

### **3 Balanced budget benchmark**

1. For this benchmark, the Council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).
2. The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

### **4 Essential services benchmark**

1. For this benchmark, the Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
2. The Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

### **5 Debt servicing benchmark**

1. For this benchmark, the Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
2. Because Statistics New Zealand projects that the Council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

## Financial statements | Tauākī pūtea

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## Prospective financial statements

### Summary statement of significant accounting policies for the prospective financial statements

#### Reporting entity

Thames-Coromandel District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Council provides local infrastructure, local public services, and performs regulatory functions to the community. The Council does not operate to make a financial return. Accordingly, the Council has designated itself as a public benefit entity for financial reporting purposes and applies New Zealand Tier 1 Public Benefit Entity accounting standards (PBE Accounting Standards). These standards are based on International Public Sector Accounting Standards (IPSAS), with amendments for the New Zealand environment.

The Council has a balance date of 30 June and these prospective financial statements are for the period from 1 July 2020 to 30 June 2021. The actual results achieved for the period covered by this plan are likely to vary from the information presented in this document and these variances may be material.

#### Statement of compliance

These prospective financial statements are prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP) and the LGA. The prospective financial statements have been prepared in accordance with Tier 1 PBE FRS 42 Prospective Financial Statements. These prospective financial statements comply with PBE accounting standards. This information may not be suitable for use in any other context.

#### Basis of preparation

The prospective financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. Estimates have been restated accordingly if required. No actual financial results have been incorporated within the prospective financial statements.

Council and management of Thames-Coromandel District Council accept responsibility for the preparation of the prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and other required disclosures.

The Annual Plan was adopted by the Governing Body of Thames-Coromandel District Council on 30 June 2020.

The prospective financial statements have been prepared on an historical cost basis, except where modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets and certain financial instruments (including derivative instruments).

The prospective financial statements are presented in New Zealand dollars which is the functional currency of Council and all values are rounded to the nearest thousand dollars (\$000). All items in the prospective financial statements are stated exclusive of Goods and Services Tax (GST), except for receivables and payables, which include GST invoiced.

#### Basis of consolidation

The prospective financial statements include the projections of the Council. The Council does not have any subsidiaries or joint ventures. Council has elected to recognise its interests in both the Hauraki Rail Charitable Trust and Destination Coromandel Trust as associates of Council. However, given that Council does not have an ownership interest in either trust and that no share of the profit or loss is made to Council, it is impractical for Council to recognise its relationship with both trusts through the equity method of accounting.

#### Comparative information

For this Annual Plan financial information from the Long Term Plan 2018-28 has been provided as a comparative. The closing balance in this comparative differs from the opening position used to prepare the Annual Plan which is based on the most up-to-date forecast information.

## Cost allocation

Cost of service for each significant activity is calculated as follows:

- Direct costs are those costs directly attributable to a significant activity.
- Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity. Indirect costs are allocated to significant activities using cost drivers where appropriate. The remaining indirect costs are attributed to the Council activity.

## Significant judgements and estimates

The preparation of the prospective financial statements requires judgements, estimates and assumptions. Application is based on future expectations as well as historical experience and other factors, as appropriate to the particular circumstances.

Significant judgements, estimates and assumptions have been applied in measuring certain provisions and property, plant and equipment revaluations. The present value of future cash flows for a significant provision such as weather tightness and closed landfills are calculated using a discounted rate.

## Summary of significant accounting policies

Item	Policy	
Prospective statement of comprehensive revenue and expenditure		
Revenue	Revenue is measured at fair value. Specific accounting policies for revenue are summarised below.	
	Type	Recognition and measurement
	Rates	In full at point of issuance of the ratings notice and measured at the amount assessed, which is the fair value of the cash received or receivable.
	Grants & subsidies	When they become receivable unless there is an obligation in substance to return the funds. If there is such an obligation, the grants are initially recorded at fair value as grants received in advance and recognised as revenue when conditions of the grant are satisfied.
	Development contributions	When the Council is capable of providing the service for which the contribution was levied.
	Vested assets	When control of the asset is transferred at its fair value.
	Fines & infringements	When the infringement notice is issued.
	Interest revenue	Using the effective interest method.
	Dividend revenue	When the right to receive the dividend is established.
	Fees & user charges	
	Water	When invoiced or accrued in the case of unbilled services at fair value of cash received or receivable.
	Sale of goods	When the substantial risks and rewards of ownership have been passed to the buyer.
	Consents	By reference to the percentage of completion of the transaction at balance date based on the actual service rendered.
Expenditure	Specific accounting policies for expenditure are summarised below	
	Type	Recognition and measurement
	Personnel costs	When they accrue to employees.
	Grants	Discretionary grants are recognised when Council has advised its decision to pay. Non-discretionary grants are recognised on receipt of application that meets the specified criteria.
	Finance costs	In the period in which they are incurred.
	Income tax	Council is exempt from income tax except for income derived from wharf operations. Current tax is the amount of income tax payable in the current period. Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses.
	Operating leases	On a straight-line basis over the lease of the term.
Prospective statement of financial position		
Cash and cash equivalents	Cash and cash equivalents are made up of cash on hand, on-demand deposits and other short-term highly liquid investments. The carrying value of cash at bank and short-term deposits with maturities less than three months approximates their fair value.	

Item	Policy																																							
Receivables	<p>Receivables are recorded at their face value less any provision for impairment.</p> <p><b>Provision for impairment of receivables</b></p> <p>The amount of the impairment is the difference between the carrying amount and the present value of estimated future cashflows, discounted using the original effective interest rate. The loss is recognised in the prospective surplus or deficit. Individual debts that are known to be uncollectible are written-off.</p>																																							
Other financial assets	<p>Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.</p> <p>Purchases and sales of financial assets are recognised on trade-date. Financial assets are derecognised when the rights to receive cash flows have expired or transferred.</p> <p>The classification of financial assets depends on the purpose for which the instrument was required.</p>																																							
Property, plant and equipment	<p>Property, plant and equipment consists of operational assets, restricted assets and infrastructure assets.</p> <p><b>Initial recognition and subsequent measurement</b></p> <p>Property, plant and equipment is initially recognised at cost, unless acquired through a non-exchange transaction, in which case the asset is recognised at fair value at the date of acquisition. Subsequent costs that extend or expand the asset's future economic benefits and service potential are capitalised.</p> <p>After initial recognition, certain classes of property, plant and equipment are revalued. Capital work in progress is recognised at cost less impairment and is not depreciated.</p> <p><b>Revaluation</b></p> <p>Land is revalued bi-annually, buildings and infrastructure assets are revalued annually to ensure that their carrying amounts does not differ materially from fair value. The carrying values of land revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the asset class is revalued. Revaluations are carried out on an asset class basis. The net revaluation results are recognised in other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset. Revaluation loss that results in a debit balance in the asset revaluation reserve is recognised in the surplus or deficit. Any subsequent gain on revaluation is recognised first in the surplus or deficit up to the amount previously expensed and then recognised in other comprehensive revenue and expense.</p> <p><b>Depreciation</b></p> <p>Depreciation is provided for on a straight line basis for all property, plant and equipment except land and assets under construction at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives.</p> <table><tr><th>Asset class</th><th>Estimated useful life (years)</th><th>Subsequent measurement</th></tr><tr><td><b>Infrastructure</b></td><td></td><td></td></tr><tr><td>Reserve improvements</td><td>5-80</td><td>Depreciated replacement cost</td></tr><tr><td>Bridges</td><td>60-100</td><td>Depreciated replacement cost</td></tr><tr><td>Footpaths</td><td>20-50</td><td>Depreciated replacement cost</td></tr><tr><td>Harbour facilities</td><td>5-100</td><td>Depreciated replacement cost</td></tr><tr><td>Water</td><td>5-100</td><td>Depreciated replacement cost</td></tr><tr><td>Wastewater</td><td>2-100</td><td>Depreciated replacement cost</td></tr><tr><td>Stormwater</td><td>50-100</td><td>Depreciated replacement cost</td></tr><tr><td>Roads</td><td></td><td>Depreciated replacement cost</td></tr><tr><td><b>Operational</b></td><td></td><td></td></tr><tr><td>Buildings</td><td>2-60</td><td>Market value based on recent equivalent sales information. Depreciated replacement cost is used where no market exists for operational buildings with allowance for age and condition of building and configuration</td></tr><tr><td>Computer hardware</td><td>2-10</td><td>Cost less accumulated depreciation and impairment losses</td></tr></table>	Asset class	Estimated useful life (years)	Subsequent measurement	<b>Infrastructure</b>			Reserve improvements	5-80	Depreciated replacement cost	Bridges	60-100	Depreciated replacement cost	Footpaths	20-50	Depreciated replacement cost	Harbour facilities	5-100	Depreciated replacement cost	Water	5-100	Depreciated replacement cost	Wastewater	2-100	Depreciated replacement cost	Stormwater	50-100	Depreciated replacement cost	Roads		Depreciated replacement cost	<b>Operational</b>			Buildings	2-60	Market value based on recent equivalent sales information. Depreciated replacement cost is used where no market exists for operational buildings with allowance for age and condition of building and configuration	Computer hardware	2-10	Cost less accumulated depreciation and impairment losses
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Swimming pool	10-50	Depreciated replacement cost																							
<b>Restricted</b>																									
Parks and reserves land	Indefinite	Fair value																							
Forestry assets	Standing forestry assets are independently revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows that would arise if the asset were harvested today, discounted at a current market pre-tax rate. Gains or losses arising on initial recognition are recognised in the surplus or deficit.																								
Intangible assets	<p><b>Initial recognition and subsequent measurement</b></p> <p>Purchased intangible assets are recognised at cost. For internally generated intangible assets the cost includes direct employee costs, a portion of overhead and other direct costs that are incurred with the development phase of the asset only.</p> <p><b>Amortisation</b></p> <p>Amortisation is provided for on a straight line basis over the useful lives of intangible assets. Amortisation begins when the intangible asset is available for use and ends at the date the asset is derecognised.</p> <table><tr><th>Asset class</th><th>Estimated life (years)</th><th>Subsequent measurement</th></tr><tr><td>Computer software</td><td>3-5</td><td>Cost less accumulated amortisation and impairment losses</td></tr><tr><td>Resource consents</td><td>5-35</td><td>Cost less accumulated amortisation and impairment losses</td></tr><tr><td>Aerial photography</td><td>5</td><td>Cost less accumulated amortisation and impairment losses</td></tr></table>	Asset class	Estimated life (years)	Subsequent measurement	Computer software	3-5	Cost less accumulated amortisation and impairment losses	Resource consents	5-35	Cost less accumulated amortisation and impairment losses	Aerial photography	5	Cost less accumulated amortisation and impairment losses												
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Resource consents	5-35	Cost less accumulated amortisation and impairment losses																							
Aerial photography	5	Cost less accumulated amortisation and impairment losses																							
Asset impairment	<p><b>Impairment of property, plant and equipment</b></p> <p>Property, plant and equipment and intangible assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.</p> <p>An impairment loss on a non-revalued asset is recognised in the surplus or deficit for the amount by which the asset's carrying amount exceeds its recoverable amount. An impairment loss on a revalued asset is recognised in other comprehensive revenue and expense to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of assets or asset. Such an impairment loss on a revalued asset reduces the revaluation surplus for that class of assets or asset.</p> <p>Non-cash generating assets are those assets that are not held with the primary objective of generating a commercial return. Value in use for non-cash generating assets is determined using an approach based on either depreciated replacement cost, restoration cost or service units.</p> <p><b>Impairment of financial assets</b></p> <p>Financial assets are assessed for impairment at each reporting date. Impairment is recognised in the surplus or deficit.</p>																								

Item	Policy
<b>Employee entitlements</b>	Employee entitlements to be settled within 12 months are reported at the amount expected to be paid. The liability for long-term employee entitlements is reported based on an actuarial basis.
<b>Payables and accruals</b>	Current payables and accruals are recognised at their face value, are non-interest bearing and normally settled on 30 day terms. Therefore, the carrying value approximates fair value.
<b>Borrowings</b>	Borrowings are initially recognised at face value plus transaction costs and are subsequently measured at amortised cost using the effective interest rate method.
<b>Provisions</b>	<p>A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, and it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated.</p> <p>Provisions are measured at the present value of the expenditure expected to be required to settle the obligation. The increase in the provision due to the passage of time is recognised as a finance cost in the surplus or deficit.</p>
<b>Equity</b>	Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity has been classified into various components to identify those portions of equity held for specific purposes.

## Prospective statement of comprehensive revenue and expense

### A forecast for the year ending 30 June 2021

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Revenue</b>			
Rates	68,945	71,671	72,378
Fees and charges	11,950	11,835	12,228
Development and financial contributions	2,470	2,538	2,725
Subsidies and grants	11,219	10,012	7,660
Interest revenue	12	12	12
Other revenue	2,827	2,860	4,783
Gains	695	719	741
<b>Total revenue</b>	<b>98,118</b>	<b>99,647</b>	<b>100,527</b>
<b>Expenditure</b>			
Personnel costs	18,822	19,201	18,818
Depreciation and amortisation expense	22,417	23,336	24,093
Finance costs	2,859	2,989	2,459
Other expenses	44,074	44,353	53,453
<b>Total operating expenditure</b>	<b>88,172</b>	<b>89,879</b>	<b>98,824</b>
Share of associate's surplus (deficit)	0	0	0
Surplus (deficit) before tax	9,946	9,768	1,703
Income tax expense	0	0	0
<b>Surplus (deficit) after tax</b>	<b>9,946</b>	<b>9,768</b>	<b>1,703</b>
<b>Other comprehensive revenue and expense</b>			
Gain on property revaluation	28,641	28,522	28,950
<b>Total other comprehensive revenue and expense</b>	<b>28,641</b>	<b>28,522</b>	<b>28,950</b>
<b>Total comprehensive revenue and expense for the year</b>	<b>38,588</b>	<b>38,290</b>	<b>30,653</b>

## Prospective statement of changes in net assets and equity

### A forecast for the year ending 30 June 2021

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Balance at 1 July</b>	<b>1,479,652</b>	<b>1,518,239</b>	<b>1,518,239</b>
Total comprehensive income and expense for the year	38,587	38,290	30,653
<b>Balance at 30 June</b>	<b>1,518,239</b>	<b>1,556,529</b>	<b>1,548,892</b>

## Prospective statement of financial position

A forecast for the year ending 30 June 2021

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Current assets</b>			
Cash & cash equivalents	843	483	190
Debtors and other receivables	8,200	9,362	9,830
Investments	0	0	0
Inventories	108	102	112
Non-current assets held for sale	0	0	0
<b>Total current assets</b>	<b>9,151</b>	<b>9,947</b>	<b>10,132</b>
<b>Non-current assets</b>			
Postponed rates	433	505	450
Derivative financial investments	0	1,612	0
Investments in joint ventures	0	0	0
<i>Other financial assets</i>			
Investments in CCO's and similar entities	0	0	0
Investments in other entities	1,077	1,077	1,112
<b>Total other financial assets</b>	<b>1,077</b>	<b>1,077</b>	<b>1,112</b>
Intangible assets	6,985	7,242	5,823
Property, plant and equipment	1,587,695	1,623,048	1,627,385
Forestry assets	2,803	2,709	3,140
<b>Total non-current assets</b>	<b>1,598,993</b>	<b>1,636,193</b>	<b>1,637,910</b>
<b>TOTAL ASSETS</b>	<b>1,608,144</b>	<b>1,646,140</b>	<b>1,648,042</b>
<b>Current liabilities</b>			
Creditors and other payables	18,106	18,529	18,352
Derivative financial instruments	131	28	202
Employee entitlements	1,609	1,845	1,632
Provisions	475	376	655
Borrowings	0	8,000	8,000
<b>Total current liabilities</b>	<b>20,321</b>	<b>28,779</b>	<b>28,841</b>
<b>Non-current liabilities</b>			
Derivative financial instruments	2,026	0	3,755
Employee entitlements	175	204	230
Provisions	5,389	5,465	5,333
Borrowings	61,994	57,436	60,992
<b>Total non-current liabilities</b>	<b>69,584</b>	<b>63,105</b>	<b>70,310</b>
<b>TOTAL LIABILITIES</b>	<b>89,905</b>	<b>91,884</b>	<b>99,151</b>
<b>NET ASSETS (assets minus liabilities)</b>	<b>1,518,239</b>	<b>1,554,256</b>	<b>1,548,892</b>
<b>Equity</b>			
Accumulated surplus (deficit)	405,823	407,200	407,980
Reserves	1,112,416	1,147,056	1,140,912
<b>Total equity</b>	<b>1,518,239</b>	<b>1,554,256</b>	<b>1,548,892</b>

## Prospective statement of cash flows

### A forecast for the year ending 30 June 2021

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Cash flows from operating activities</b>			
Receipts from rates revenue	68,762	71,450	72,345
Interest received	12	12	12
Receipts from other revenue	26,309	25,088	23,289
Payments to suppliers and employees	(62,170)	(63,822)	(71,822)
Interest paid	(2,859)	(2,989)	(2,459)
<b>Net cash flows from operating activities</b>	<b>30,054</b>	<b>29,740</b>	<b>21,365</b>
<b>Cash flows from investing activities</b>			
Receipts from sale of investments	0	0	0
Receipts from sale of property, plant and equipment	0	0	0
Purchase of property, plant and equipment	(42,796)	(39,145)	(31,233)
Purchase of intangible assets	(338)	(178)	(178)
<b>Net cash flows from investing activities</b>	<b>(43,134)</b>	<b>(39,323)</b>	<b>(31,411)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings	18,740	11,884	11,849
Repayment of borrowings	(5,175)	(2,242)	(2,455)
<b>Net cash flows from financing activities</b>	<b>13,565</b>	<b>9,642</b>	<b>9,394</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>485</b>	<b>59</b>	<b>(653)</b>
Cash and cash equivalents at the beginning of the year	358	424	843
<b>Cash and cash equivalents at the end of the year</b>	<b>843</b>	<b>483</b>	<b>190</b>

## Prospective funding impact statement - Whole of Council

A forecast for the year ending 30 June 2021

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	24,169	25,584	24,614
Targeted rates	44,776	46,075	47,764
Subsidies and grants for operating purposes	3,484	3,568	3,215
Fees and charges	11,950	12,347	12,228
Interest and dividends from investments	12	12	12
Local authorities fuel tax, fines, infringement fees and other receipts	670	716	664
<b>Total operating funding (A)</b>	<b>85,061</b>	<b>88,302</b>	<b>88,498</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	62,896	64,235	72,271
Finance costs	2,859	2,989	2,459
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>65,755</b>	<b>67,224</b>	<b>74,730</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>19,306</b>	<b>21,078</b>	<b>13,768</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	7,735	5,932	4,445
Development and financial contributions	2,470	2,538	2,725
Increase (decrease) in debt	13,565	9,642	9,992
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding (C)</b>	<b>23,770</b>	<b>18,111</b>	<b>17,161</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	533	489	504
- to improve the level of service	23,523	20,742	17,812
- to replace existing assets	19,078	18,091	13,095
Increase (decrease) in reserves	(58)	(133)	(483)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>43,076</b>	<b>39,189</b>	<b>30,929</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(19,306)</b>	<b>(21,078)</b>	<b>(13,768)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Reconciliation between the surplus/(deficit) of operating funding in the funding impact statement and the surplus in the statement of comprehensive revenue and expense

	2019/2020	2020/2021	2020/2021
	Annual plan	Long-term plan	Annual plan
	(\$000)	(\$000)	(\$000)
<b>Surplus/(deficit) of operating funding from prospective funding impact statement</b>	<b>19,306</b>	<b>21,078</b>	<b>13,768</b>
<b>Items recognised as income in statement of comprehensive revenue and as capital expenditure</b>			
<b>funding sources in funding impact statement</b>			
Subsidies and grants for capital expenditure	7,735	5,932	4,445
Development and financial contributions	2,470	2,538	2,725
<b>Non-cash items recognised in statement of comprehensive revenue and not included in funding impact statement</b>			
Assets vested	2,157	2,157	4,107
Gain on revaluation of swaps	642	1,330	688
Gain on revaluation of forestry assets	53	54	53
Depreciation	(22,418)	(23,336)	(24,093)
Decrease/(increase) in provisions	-1	16	12
<b>Surplus/(deficit) before tax from statement of comprehensive revenue and expense</b>	<b>9,944</b>	<b>9,768</b>	<b>1,703</b>

## Prospective statement of financial reserves

A forecast for the year ending 30 June 2021

### Retained earnings reserves

	Activities to which the fund relates	Opening balance		Transfers in		Transfers out		Closing balance	
		2020/2021	(\$000)	2020/2021	(\$000)	2020/2021	(\$000)	2020/2021	(\$000)
<b>District</b>									
	Building Control, Community Health & Safety, Representation, Property, District Roads and Footpaths, Emergency Management, Economic Development, Coastal & Hazard Management, District Plan, Resource Consents, Strategic Planning, Grants & Remissions, Rubbish and Recycling, Wastewater, Water Supply, Stormwater, Domain Board Committees and Moanataiari Flood Protection Loan		(1,598)		(228)		330		(1,497)
<b>Thames Community Board</b>	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Moanataiari Flood Protection Loan, Parks & Reserves, Grants & Remissions, Swimming Pool, Cemeteries, Public Conveniences, Land Drainage		(100)		0		0		(100)
<b>Coromandel/Colville Community Board</b>	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Cemeteries, Public Conveniences, Water Supply Loan		(150)		(59)		0		(0)
<b>Mercury Bay Community Board</b>	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Cemeteries, Public Conveniences		(890)		0		190		(700)
<b>Tairua/Pauanui Community Board</b>	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Cemeteries, Public Conveniences		(1)		0		0		(1)
<b>Whangamata Community Board</b>	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Harbours, Cemeteries, Public Conveniences		(323)		0		7		(317)
<b>Total retained earnings reserves</b>			<b>(3,811)</b>		<b>(287)</b>		<b>526</b>		<b>(3,571)</b>

Year end surplus or deficit rate revenue which can only be applied to fund either operating, capital renewals or capital increased levels of service expenditure in the area of benefit for which the rate was collected.

## Depreciation reserves

District	Activities to which the fund relates	Opening balance		Transfers in		Transfers out		Closing balance	
		2020/2021	(\$000)	2020/2021	(\$000)	2020/2021	(\$000)	2020/2021	(\$000)
Thames Community Board	Building Control, Community Health & Safety, Representation, Property, District Roads and Footpaths, Emergency Management, Economic Development, Coastal & Hazard Management, Strategic Planning, Rubbish and Recycling, Wastewater, Water Supply, Stormwater	(18,798)		(15,929)		8,867		(25,860)	
	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Swimming Pool, Cemeteries, Public Conveniences	(1,883)		(974)		860		(1,996)	
	Coromandel/Colville Community Board	(147)		(285)		282		(150)	
	Conveniences								
Mercury Bay Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	(674)		(1,551)		1,319		(907)	
Tairua/Pauanui Community Board	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	(201)		(531)		722		(10)	
Whangamata Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	(638)		(467)		586		(518)	
Total depreciation reserves		(22,340)		(19,737)		12,635		(29,442)	

Fixed assets depreciation expense which can only be applied to fund renewals capital expenditure in the area of benefit which funded the depreciation expense.

## Special reserves

Use of the reserve		Opening balance 2020/2021 (\$000)	Transfers in 2020/2021 (\$000)	Transfers out 2020/2021 (\$000)	Closing balance 2020/2021 (\$000)
<b>District</b>					
<b>Power New Zealand reserve</b>	Proceeds from sale of Power NZ shares currently funds internal borrowing. A percentage of interest earned is transferred back into the reserve to protect the reserve from inflation. The remainder of the interest earned is currently applied to subsidise the UAGC rate.	(24,748)	(396)	0	(25,144)
<b>Disaster reserve</b>	Fund repairs to infrastructure caused by natural disasters after subsidies and insurance have been applied.	(1,199)	(587)	587	(1,199)
<b>General purpose reserve</b>	Any one off, unbudgeted, Community Board capital expenditure project as approved by Council.	(206)	0	0	(206)
<b>Insurance reserve</b>	Fund insurance excess of any legal settlements within Building Control, Community Health & Safety and Resource Consents activities.	(2,557)	(192)	10	(2,739)
<b>Solid waste levy reserve</b>	Fund expenditure that promotes or achieves waste minimisation.	(235)	(119)	37	(317)
<b>Property reserve</b>	Fund capital expenditure in the Community Board area or District activity where the reserve resides.	(2,006)	0	0	(2,006)
<b>Rates postponement reserve</b>	Fund any shortfall between the net realisation on sale of a property and the amount outstanding for postponed rates and accrued charges at the time of sale.	(14)	0	0	(14)
<b>Thames Community Board</b>					
<b>Urban general purpose reserve</b>	Fund non infrastructural assets within the Thames Urban area	(1,055)	(290)	0	(1,344)
<b>Water RMA reserve</b>	Reserve contributions collected under RMA to be used for funding of increased levels of service projects within the water activity.	(9)	0	0	(9)
<b>Coromandel/Colville Community Board</b>					
<b>Land subdivision RMA reserve</b>	Reserve contributions collected under RMA to be used for acquisition or development of reserves.	(380)	0	11	(369)
<b>Off street parking RMA reserve</b>	Reserve contributions collected under RMA to be used for acquisition or development of parking.	(7)	0	0	(7)
<b>Water unused loan reserve</b>	Balance of loan raised to fund water extension projects.	(9)	0	0	(9)
<b>Water RMA reserve</b>	Reserve contributions collected under RMA to be used for funding of increased levels of service projects within the water activity.	(203)	0	0	(203)
<b>Mercury Bay Community Board</b>					
<b>Land subdivision RMA reserve</b>	Reserve contributions collected under RMA to be used for acquisition or development of reserves.	(0)	0	0	(0)
<b>Hot Water Beach parking reserve</b>	Fund toilet, shower and car park facilities at Hot Water Beach.	(277)	(159)	0	(388)
<b>Hahei parking reserve</b>	Fund outstanding loans on the construction of car parks.	(0)	(51)	0	(102)
<b>Mercury Bay trailer boat parking reserve</b>	Fund outstanding loans in the Mercury Bay harbour activity in relation to boat ramps which financially contribute to the reserve.	(173)	(57)	0	(229)

## Special reserves continued

Use of the reserve		Opening balance 2020/2021 (\$000)	Transfers in 2020/2021 (\$000)	Transfers out 2020/2021 (\$000)	Closing balance 2020/2021 (\$000)
<b>Tairua/Pauanui Community Board</b>					
<b>Land subdivision RMA reserve</b>	Reserve contributions collected under RMA to be used for acquisition or development of reserves.	(1,222)	0	148	(1,074)
<b>Whangamata Community Board</b>					
<b>Land subdivision RMA reserve</b>	Reserve contributions collected under RMA to be used for acquisition or development of reserves.	(735)	0	295	(440)
<b>Off street parking RMA reserve</b>	Reserve contributions collected under RMA to be used for acquisition or development of parking.	(67)	0	33	(35)
<b>Water RMA reserve</b>	Reserve contributions collected under RMA to be used for funding of increased levels of service projects within the water activity.	(307)	0	0	(307)
<b>Total special reserves</b>		<b>(35,460)</b>	<b>(1,849)</b>	<b>1,167</b>	<b>(36,142)</b>

Includes contributions collected under the Resource Management Act which can only be used in the area and for the purpose for which they were levied as well as other specific reserves.

## Development contribution reserves

Activities to which the fund relates		Opening balance 2020/2021 (\$000)	Transfers in 2020/2021 (\$000)	Transfers out 2020/2021 (\$000)	Closing balance 2020/2021 (\$000)
<b>District</b>	Representation, District Roads and Footpaths, Rubbish and Recycling, Wastewater, Water, Stormwater	(674)	(1,423)	1,518	(579)
<b>Thames Community Board</b>	Airfield, Library, Halls, Swimming Pool, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(251)	(24)	24	(251)
<b>Coromandel/Colville Community Board</b>	Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(118)	(56)	56	(118)
<b>Mercury Bay Community Board</b>	Library, Halls, Harbour, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(2,103)	(770)	714	(2,159)
<b>Tairua/Pauanui Community Board</b>	Library, Halls, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(175)	(18)	18	(175)
<b>Whangamata Community Board</b>	Halls, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(704)	(59)	59	(704)
<b>Total development contributions reserves</b>		<b>(4,024)</b>	<b>(2,350)</b>	<b>2,389</b>	<b>(3,985)</b>

Funds collected under Council's Development Contributions policy may only be applied to the funding of additional capacity projects for which they were levied.

## Funding and rating mechanisms

The following pages provide detail regarding the calculation of rates. Our use of rates is guided by our Revenue and Financing Policy.

### Rating Act

The Local Government (Rating) Act 2002 places some restrictions on the use of rating tools. The Local Government (Rating) Act 2002 limits total fixed charges (excluding water and wastewater charges) to 30% of total rates revenue. Fixed charges include the Uniform Annual General Charge and targeted rates set at a fixed amount. The targeted rates set at a fixed amount exclude those to which a differential rate applies.

### General rate

When using the General rate, the Local Government (Rating) Act 2002 only allows a choice of one valuation system from three options:

1. the annual value of the land; or
2. the capital value of the land; or
3. the land value.

Currently, Council's general rate is based on land value.

Differentials are applied to the General Rate based on the uses to which the land is put, and where the land is situated. These differentials are calculated as a percentage of land value as follows:

#### a differential of 0.6

- to Farming and Horticultural category to encourage the continued use of these rating units for farming and horticultural purposes

#### a differential of 0.5

- to the Off-shore islands (used) category on the basis that these communities have less opportunity to consume benefits than communities on the mainland.

#### a differential of 0.1

- to the Off-shore islands (unused) category on the basis that these islands consume no, or very little, benefits.

#### a differential of 1.0

- to each of the following categories Residential, Industrial and Commercial, Commercial Forestry, Rural Other and other.

**Note: one rating unit may fall into one or more of the above rating differential categories.**

### Definition of differential categories

The following definitions are used to determine the differential category for the General and Works and Services Targeted Rates:

#### Farming and horticultural means:

- all rating units categorised within the District valuation roll as arable, dairying, pastoral, specialist or horticulture where the ratepayer's income or a substantial part thereof is derived from the use of the land for such purpose or purposes, except for those rating units which are expressly defined under Commercial forestry, or offshore Islands (used).

#### Rural other means:

- all rating units used as rural and lifestyle blocks, except those rating units that are expressly defined under industrial and commercial, farming and horticultural, commercial forestry, offshore islands (used) or residential.
- where vacant or idle land adjoining rating units categorised rural other and its best use potential is a use falling within the category "rural other", the land will be defined as rural other.

#### Industrial and commercial means:

- all rating units used principally for commercial and/or industrial purposes other than rating units defined as farming and horticultural, commercial forestry or residential. Where the principal use of the rating unit is a business or entity engaged in or relating to retail or wholesale trade, tourist services, manufacturing, marketing,

service industries, offices, depots, yards, parking areas of buildings, cool stores and freezers, taverns, restaurants, motels, hotels, rest-homes, medical services, mining activity and commercial nurseries, whether operated for private pecuniary profit or not. The rating unit will be deemed industrial and commercial for the purposes of determining the differential rating category.

- any rating unit not defined as farming and horticultural or commercial forestry or not expressly listed under industrial and commercial, where activity is carried out for private pecuniary profit.
- where vacant or idle land is adjoining rating units categorised industrial and commercial and its best use potential is a use falling within the category "industrial and commercial", the land will be defined as industrial and commercial.

### Commercial forestry means:

- all rating units used for production forestry purposes by a ratepayer whose income or a substantial part thereof, is derived from the use of the land for such purposes.

### Residential means:

- all rating units used or capable of being used for occupation as a residence of one or more household units other than property defined as industrial and commercial, farming and horticultural, rural other, and commercial forestry and including dwellings, home units, flats, baches, maisonettes, terrace houses and bed & breakfast and homestay accommodation. Bookabach, Batchcare and other similar short stay accommodation whereby the principal residence is rented out, is considered residential.
- community use land, being rating units used for the purpose of public schools, public hospitals, churches, cemeteries, private and public community centres and halls, recreation areas, sports clubs, sports grounds, art galleries and museums, kindergartens, play centres and private clubs where the use of the land is an activity not performed for private pecuniary profit.
- where vacant or idle land is adjoining rating units categorised residential and its best use potential is a use falling within the category "residential", the land will be defined as residential.
- any land not falling within any other category.

### Off-shore islands (used) means:

- those islands within the District that are used or inhabited, including assessments numbered 04791/00100, 04791/00200, 04791/01400, 04791/01500, 04962/00202, 04962/00203, 04962/00206, 04962/00207, 04962/00208, 04962/00209, 04962/00210, 04962/00213, 04962/00215, 04962/00217, 04962/00218 and 04962/00219.

### Off-shore islands (unused) means:

- those islands within the District, which are substantially unused or uninhabited.

## Uniform annual general charge (UAGC)

This rate is set at a fixed amount per 'separately used or inhabited part' of every rateable part of a rating unit in the District. It is used where the benefits of an activity are for the whole of the District and where the use of a value based rate would place an unfair burden on high value rating units.

## Targeted rates (area of service)

Targeted rates are rates that are charges to particular communities or groups of ratepayers. They are used to fund services where a particular community or group benefits from the activity being funded. The following activities currently utilise targeted rates funding mechanisms:

Rubbish and recycling	Land drainage	Water by volume
Economic development	Moanataiari flood protection loan	Roading and footpaths and building control
Wastewater loan charges (Whangapoua Road, Cooks Beach existing users, Hahei water extension)	Wastewater	Water supply
Local works and services	Stormwater	Water supply loan charges (Coromandel, Hahei Water extension)

Water supply development contributions (Hahei water extension)	Wastewater development contributions (Hahei wastewater extension)	
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(The Council will charge each separately used or inhabited part of a rating unit for some targeted rates).

### Rubbish and recycling

The **targeted rate for rubbish and recycling** is a rate set as a fixed amount per separately used or inhabited part of every rating unit in the District which is provided with a collection service. Solid waste collection and recycling is a District function operated by a District-wide contract for collection and disposal and operation of refuse transfer stations. The numbers of collections vary among the five Community Board areas of the Council due to the high incidence of holiday homes in certain localities. For this reason, the Council has determined that a differential charge will apply using the number of collections in each Community Board area as a basis for allocating the costs associated with refuse collection and its disposal.

### Moanataiari flood protection loan

The **targeted rate for Moanataiari flood protection loan** is set as a fixed amount on every rating unit in the area of benefit for which no election was made to pay in advance. The construction of the Moanataiari flood protection works was completed in the 1997/1998 year. Half the costs of the work was funded from the Council reserves and the balance funded by loan. Payment in advance offers have been made to rating units in the defined area of benefit to repay the loan.

### Land drainage

The **targeted rates for land drainage** are to be set for land drainage on each rating unit in the following designated land drainage areas, as a rate in the dollar on land value:

- Hikutaia/Wharepoa
- Matatoki

The Council administers two land drainage schemes: Hikutaia/Wharepoa and Matatoki. These areas are defined on maps.

### Local works and services

Two **targeted rates for local works and services** are to be set in each community of the District for the purposes of funding local works and services:

- The first is to be set as a fixed amount per separately used or inhabited part of every rateable rating unit in each community, except for rating units designated industrial and commercial and commercial forestry in Council's rating information database. The amount will be set per rating unit for rating units designated industrial and commercial and commercial forestry in the Council's rating information database.
- The second is to be set as a rate in the dollar on land value on every rateable rating unit in each community. It will be set on a differential basis using the following categories of land use:
  - Farming and horticultural
  - Rural other
  - Industrial and commercial
  - Commercial forestry
  - Residential
  - Off-shore islands (used)
  - Off-shore island (unused)

The differentials to be applied to the local works and services rate are:

- Offshore islands (unused), a differential of 0.1 will apply on the basis that these islands consume no, or very little, benefits.
- Offshore islands (used), a differential of 0.5 will apply on the basis that these communities have less opportunity to consume benefits than communities on the mainland.
- Farming and horticultural, rural other, industrial and commercial, commercial forestry and residential will attract a differential of 1.0.

These differentials apply to the local works and services rate to fund both operating expenses and capital expenditure.

This policy indicates a number of activities, which in the main benefit ratepayers at a local (community) level. It also indicates that a portion of this funding should come from a community based rate in the dollar on land value and the balance by way of a fixed charge within each community.

## Wastewater

A **targeted rate for wastewater** is to be set as a charge per separately used or inhabited part of a rating unit, based on the number of water closets and urinals in each part, within the District.

This charge will be set on a differential basis based on the use to which the land is put (non residential or residential) and the availability to the land of the service provided.

A rating unit (or part of a rating unit) used primarily as a residence for one household will not be treated as having more than one water closet or urinal.

## Wastewater loan charges (Whangapoua Road)

A **targeted rate for wastewater loan charges** is to be set as a fixed amount on every rating unit in the area of benefit for which no election was made to pay in advance. In some instances, the Council has offered payment in advance options as an alternative to loan charges for major capital programmes within wastewater schemes. Where this occurs and ratepayers do not elect to take up the options, a loan charge is made to service the loan.

## Wastewater loan charges (Cooks Beach existing users)

A **targeted rate for wastewater loan charges (Cooks Beach existing users)** is to be set as a charge per separately used or inhabited part of a rating unit, based on the number of water closets or urinals in each part, in the area of benefit, for which no election has been made to pay a lump sum contribution.

The charge will be set on a differential basis based on the use to which the land is put (non residential or residential) and the availability to the land of the service provided.

A rating unit (or part of a rating unit) used primarily as a residence for one household will not be treated as having more than one water closet or urinal. This policy indicates that the loan raised to construct the scheme for existing rating units (as distinct from future subdivisions) will be funded on a "per pan" basis. This requires the loan charge to be set on a differential basis.

## Water supply

A **targeted rates for water supply**, is to be set per separately used or inhabited part of a rating unit.

This targeted rate will be set on a differential based on where the land is situated and the provision or availability to the land of the Council water service.

A further targeted rate for water supply is to be set based on the volume of water supplied through each meter installed where Council carries out cyclic water reading.

## Water by volume

A **targeted rate for water by volume** set under section 19 of the Local Government (Rating) Act 2002 is aligned with other rating policies except that:

- such a rate should have its own remission policy (except for penalties); and
- instalments should be two per annum.

Volumetric water - Due dates for payment of water volumetric rates			
		Due date	Penalty date
Pauanui	Cycle 1	10 December 2020	17 December 2020
	Cycle 2	20 May 2021	27 May 2021
Thames urban	Cycle 1	20 January 2021	27 January 2021
	Cycle 2	28 May 2021	4 June 2021
Thames rural	Cycle 1	20 January 2021	27 January 2021

Volumetric water - Due dates for payment of water volumetric rates			
	Cycle 2	28 May 2021	4 June 2021
Coromandel	Cycle 1	29 January 2021	5 February 2021
	Cycle 2	10 June 2021	17 June 2021
Whitianga	Cycle 1	29 January 2021	5 February 2021
	Cycle 2	10 June 2021	17 June 2021

### Water supply loan charges (Coromandel)

A **targeted rate for water supply loan** is to be set as a fixed amount on every rating unit in the area of benefit, for which no election is made to pay in advance. In some instances, the Council has offered, or intends to offer, payment in advance options as an alternative to loan charges for major capital programmes within water supplies. Where this occurs and ratepayers do not elect to take up the option, a loan charge is made to service the loan.

### Stormwater

Two **targeted rates for stormwater** are to be set for the purposes of funding stormwater dispersal. The first is to be set as a fixed amount per separately used or inhabited part of every rateable rating unit differentiated depending on location.

The second is to be set as a rate in the dollar on improvement value on every rateable rating unit again, differentiated depending on location as defined by the Council.

For clarification purposes, only properties defined as either 'industrial and commercial' or 'residential' for the purposes of the general rate and that are located within the catchment areas as defined by Council will be assessed for the targeted rate funding components for stormwater dispersal.

Council operates a District activity for stormwater dispersal. The rating units, which fund this activity by way of targeted rate, are contained within urban areas defined by the Council.

This policy indicates that a portion of this funding should come from a rate in the dollar on improvement value as a proxy for user charges where user charges cannot be made directly to the user, while the balance should be made by way of a fixed amount per separately used or inhabited part of a rating unit.

	Targeted rate assessed per separately used or inhabited part	Targeted rate assessed against improvement value
Tairua	1.0	1.0
Pauanui	1.0	1.0
<b>Thames Community Board area</b>		
Thames, Thames Coast communities and Kopu (excluding Kauaeranga Valley, Matatoki, Puriri, Whakatete Bay and Hikutaia)	1.0	1.0
Hikutaia	0.6	0.6
<b>Coromandel / Colville Community Board area</b>		
Coromandel	1.0	1.0
Kennedy Bay, Tuatēawa and Te Kouma (this excludes rating units 399, 401, 403, 405 and 407 Te Kouma Road)	0.6	0.6
<b>Mercury Bay Community Board area</b>		

	Targeted rate assessed per separately used or inhabited part	Targeted rate assessed against improvement value
Mercury Bay (excluding Otama, Kuaotunu, Wharekaho and Rings Beach)	1.0	1.0
Kuaotunu West and Wharekaho	0.6	0.6
<b>Whangamata Community Board area</b>		
Whangamata	1.0	1.0
Opoutere	0.6	0.6

## Economic development

A **targeted rate for economic development** is to be set as a rate in the dollar, on the value of improvements, of every rating unit in the District, which is designated industrial and commercial, in the Council's rating information database. This policy provides for a medium level of funding for economic development to be provided from this targeted rate.

## Roads and footpaths and building control

A **targeted rate for roads and footpaths and building control** is to be set as a rate in the dollar on capital value on every rateable rating unit in the District. This policy provides for 35% of roads and footpaths and 2.6% of the building control activity to be funded from a targeted rate set on the capital value of all rating units within the District.

The following definition is used to calculate the number of rates factors applicable.

### Separately used or inhabited part of a rating unit (SUIP) means:

A separately used or inhabited part of a rating unit includes any part inhabited or used by a person other than the owner, and who has the right to inhabit or use that part by virtue of a tenancy lease, license, or other agreement. For the purpose of this policy, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as 'used'.

The Council will charge each **separately used or inhabited part** of a rating unit for the UAGC and some targeted rates. Examples of where this policy will apply include:

- a single dwelling with a flat attached
- two or more houses, flats or apartments on one certificate of title
- a business premise with flat above
- a commercial building leased to multiple tenants
- a farm with more than one dwelling
- a council rating unit with more than one lessee
- where part of a rating unit that has a right of exclusive occupation when there is more than one ratepayer/owner vacant rating unit

**Note: the list above is of examples and does not constitute an exhaustive list of situations where multiple SUIP's may occur.**

## Hahei water and wastewater extension rates

### Water supply - development contributions (Hahei water extension)

A **targeted rate for development contribution** is to be set as a fixed amount on every rating unit in the area of benefit, for which an election has been made to pay the development contribution off over a set period. In this instance Council has elected to provide existing ratepayers in the area of benefit who have opted to connect to Council's water system, with an opportunity to pay off the development contribution requirement for water over a ten-year period. See *map one* for area of benefit.

### Water Supply loan charges (Hahei water extension)

A **targeted rate for water supply loan** is to be set as a fixed amount on every rating unit in the area of benefit, for which no election is made to pay in advance. In some instances, the Council has offered, or intends to offer, payment in advance options as an alternative to loan charges for major capital programmes within water supplies. Where this occurs and ratepayers do not elect to take up the option, a loan charge is made to service the loan. See *map one* for area of benefit.

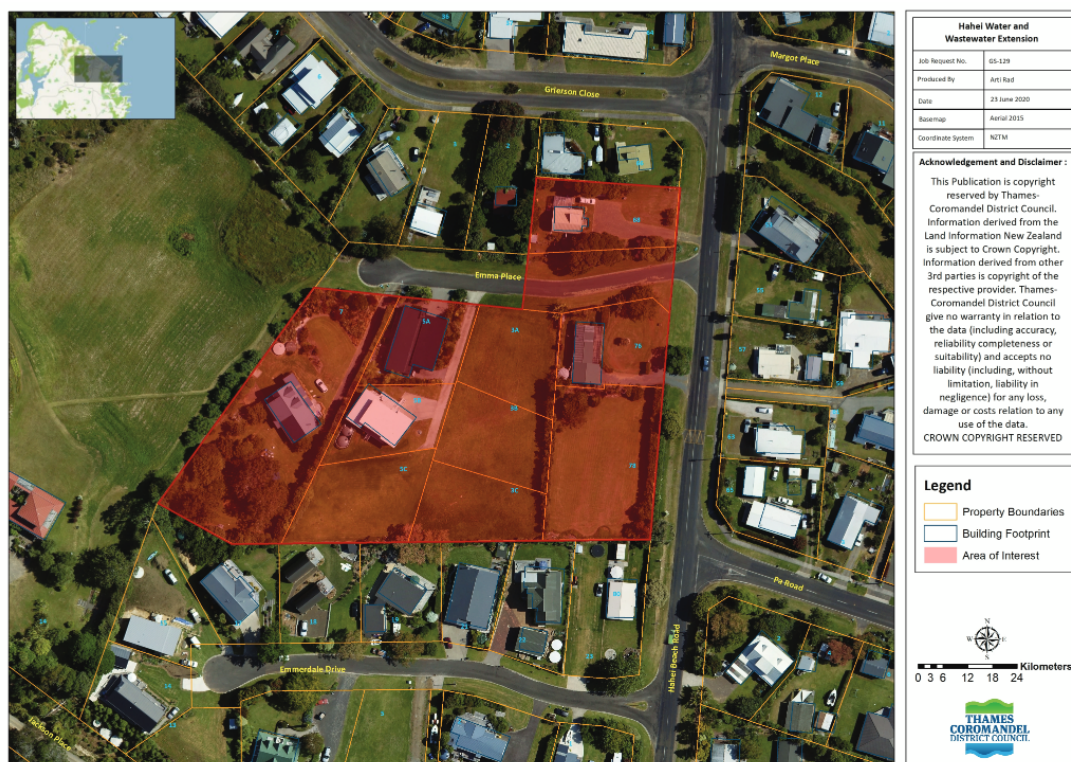
### Wastewater loan charges (Hahei wastewater extension)

A **targeted rate for wastewater loan charges** is to be set as a fixed amount on every rating unit in the area of benefit for which no election was made to pay in advance. In some instances, the Council has offered payment in advance options as an alternative to loan charges for major capital programmes within wastewater schemes. Where this occurs and ratepayers do not elect to take up the options, a loan charge is made to service the loan. See *map one* for area of benefit.

### Wastewater supply – development contributions (Hahei wastewater extension)

A **targeted rate for development contribution** is to be set as a fixed amount on every rating unit in the area of benefit, for which an election has been made to pay the development contribution off over a set period. In this instance Council has elected to provide existing ratepayers in the area of benefit who have opted to connect to Council's water system, with an opportunity to pay off the development contribution over a ten-year period. See *map one* for area of benefit.

### Map one - Hahei water and wastewater extension



## Further definitions:

### Water and wastewater

#### Connected means:

- in relation to any rate for wastewater disposal purposes, any separately used or inhabited part of a rating unit that is connected, either directly or indirectly, through a private drain to a public drain:
- in relation to any rate for the ordinary supply of water, any separately used or inhabited part of a rating unit to which water is supplied.

#### Service available but not connected means:

- In relation to any targeted rate for wastewater disposal purposes, any rating unit situated within 30 metres of a public wastewater drain to which it is capable of being effectively connected, either directly or through a private drain, but which is not so connected:
- In relation to any targeted rate for the ordinary supply of water, any rating unit to which water can be but is not supplied (being any rating unit situated within 100 meters from any part of the water reticulation system).

### For the purposes of wastewater targeted rates

#### Residential means:

All rating units that are used for or capable of being used for occupation as a residence of one or more household units including; dwellings, home units, flats, baches, maisonettes, terraced houses, bed & breakfast and homestay accommodation used principally for residential purposes is deemed Residential for the purposes of determining the differential rating category.

#### Non-residential means:

All rating units or part thereof that are not categorised as residential above.

### Rates postponement charges

Council will charge a postponement fee on all rates that are postponed under any of its postponement policies. The postponement fees will be as follows:

- Register statutory land charge \$180.00
- Management fee on the Postponement Policy: 1% on the outstanding balance
- Financing fee on all postponements: Currently set at 5.99% pa but may vary to match Council's average cost of funds

At Council's discretion, all these fees may be added to the total postponement balance.

### Due dates and penalty dates

Rates - due date for payment of rates (except water by volume)		
	Due date	Penalty date
Instalment 1	15 October 2020	22 October 2020
Instalment 2	15 February 2021	22 February 2021
Instalment 3	17 May 2021	24 May 2021

Note - a further penalty of 10% will be added to all rates (including volumetric water) that remain unpaid from previous years on 30 August 2020.

## Rating mechanisms

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Rating mechanism</b>			
<b>General rate</b>	11,068	12,079	10,665
<b>Uniform annual general charge</b>	12,554	13,361	13,349
<b>Targeted rates</b>			
Rubbish and recycling	2,523	2,324	2,683
Moanataiari flood protection loan	4	4	4
Land drainage	13	13	12
Local works and services (rate in \$)	6,018	6,519	6,613
Local works and services (fixed charge)	6,121	6,493	6,535
Wastewater	15,789	15,338	15,776
Wastewater loans	79	84	86
Stormwater	1,913	1,908	2,250
Water	8,164	8,719	9,348
Water loans	107	58	57
Economic development	554	665	665
Roading and building control	2,371	2,564	2,664
<b>Sub total</b>	<b>67,278</b>	<b>70,128</b>	<b>70,706</b>
Penalties (no GST)	750	600	600
<b>Sub total</b>	<b>68,028</b>	<b>70,728</b>	<b>71,306</b>
Water supplied by volume	1,643	1,514	1,643
<b>Sub total</b>	<b>69,671</b>	<b>72,242</b>	<b>72,949</b>
Less internal rates charged	(726)	(571)	(571)
<b>Total</b>	<b>68,945</b>	<b>71,671</b>	<b>72,378</b>

## Rating funding impact statement

Description	Categories on which rate is set	Factor or factors	Differential categories	Differential calculation	Unit of measure	Indicative Rate or charge	Revenue sought (GST inclusive)
General rate							
(Partially funds coastal and hazard management, building control, district roading and footpaths, stormwater, property and rubbish and recycling in compliance with the revenue and financing policy)	Every rating unit in the district	Rate in the \$ on land value	Farming and horticultural	Ratio 0.6	842,827,850	\$ 0.000588	\$ 495,460.63
			Rural other	Ratio 1.0	1,082,402,300	\$ 0.000980	\$ 1,060,492.82
			Industrial and commercial	Ratio 1.0	486,587,150	\$ 0.000980	\$ 476,737.88
			Commercial forestry	Ratio 1.0	40,077,000	\$ 0.000980	\$ 39,265.78
			Residential	Ratio 1.0	10,365,415,490	\$ 0.000980	\$ 10,155,603.58
			Off-shore island (used)	Ratio 0.5	73,697,000	\$ 0.000490	\$ 36,102.63
			Off-shore island (unused)	Ratio 0.1	6,826,000	\$ 0.000098	\$ 668.78
Uniform annual general charge							
(Partially funds district representation, local representation, district grants and remissions, district strategic planning, district plan, economic development, coastal and hazard management, building control, emergency management, community health and safety, district roads and footpaths and resource consents in compliance with the revenue and financing policy)	Every rating unit in the district	Fixed amount for each separately used or inhabited part of a rating unit			29,317	\$ 523.64	\$ 15,351,553.88
Targeted rates and activities funded							
Rubbish and recycling (Partially funds rubbish and recycling activity in compliance with the revenue and financing policy)	Every rating unit in the district to which there is provision or availability to the land of the solid waste collection and recycling service	Fixed amount for each separately used or inhabited part of a rating unit	Thames community	Ratio 1.0000	5,438	\$ 108.54	\$ 590,242.71
			Coromandel/Colville community	Ratio 1.0000	2,246	\$ 108.54	\$ 243,781.74
			Mercury Bay community	Ratio 1.0962	8,717	\$ 118.98	\$ 1,037,165.99
			Tairua/Pauanui community	Ratio 1.1731	4,056	\$ 127.33	\$ 516,445.39
			Whangamata community	Ratio 1.1731	5,483	\$ 127.33	\$ 698,143.51

## Rating funding impact statement continued

Description	Categories on which rate is set	Factor or factors	Differential categories	Differential calculation	Unit of measure	Indicative charge	Rate or Revenue sought (GST inclusive)
<b>Targeted rates and activities funded continued</b>							
<b>Moanataiari flood protection loan</b> (Funds loan servicing for flood protection)	Every rating unit where the land is situated where no election to make a payment in advance has been made	Fixed amount for each rating unit			20	\$ 203.81	\$ 4,076.18
	Every rating unit where the land is situated where an election has been made to pay half in advance	Fixed amount for each rating unit			3	\$ 101.90	\$ 305.71
<b>Matatoki land drainage scheme</b> (Funds land drainage)	Every rating unit in the defined drainage area	Rate in the \$ on land value			72,870,000	\$ 0.000100	\$ 7,270.06
<b>Hikutaia/Wharepoa land drainage scheme</b> (Funds land drainage)	Every rating unit in the defined drainage area	Rate in the \$ on land value			53,800,000	\$ 0.000117	\$ 6,310.12
<b>Local works and services</b> <b>Thames</b> (Partially funds airfield, halls, parks and reserves, libraries, swimming pool, local grants and remissions, land drainage, coastal and hazard management, local roading and footpaths, public conveniences, cemeteries, and harbours in compliance with the revenue and financing policy) drainage, local roading and footpaths public conveniences, cemeteries, cemeteries and harbours in compliance with the revenue and financing policy)	Every rating unit in the Thames community area	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	213,924,500	\$ 0.001039	\$ 222,173.13
			Rural other	Ratio 1.0	188,647,000	\$ 0.001039	\$ 195,920.96
			Industrial and commercial	Ratio 1.0	139,550,000	\$ 0.001039	\$ 144,930.85
			Commercial forestry	Ratio 1.0	2,760,000	\$ 0.001039	\$ 2,866.42
			Residential	Ratio 1.0	1,113,021,850	\$ 0.001039	\$ 1,155,938.40
		Fixed amount for each separately used or inhabited part of a rating unit	Farming and horticultural, rural other and residential		5,489	\$ 362.52	\$ 1,989,890.27
		Fixed amount for each rating unit	Industrial and commercial and commercial forestry		398	\$ 362.52	\$ 144,284.26

## Rating funding impact statement continued

Description	Categories on which rate is set	Factor or factors	Differential categories	Differential calculation	Unit of measure	Indicative rate or charge	Revenue sought (GST inclusive)
<b>Targeted rates and activities funded continued</b>							
<b>Local works and services</b>	Every rating unit in the	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	147,963,850	\$ 0.000523	\$ 77,434.15
<b>Coromandel/Colville</b>	Coromandel/Colville community area		Rural other	Ratio 1.0	256,909,050	\$ 0.000523	\$ 134,448.61
(Partially funds halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries and harbours in compliance with the revenue and financing policy)			Industrial and commercial	Ratio 1.0	47,946,000	\$ 0.000523	\$ 25,091.65
			Commercial forestry	Ratio 1.0	3,910,000	\$ 0.000523	\$ 2,046.23
			Residential	Ratio 1.0	594,280,700	\$ 0.000523	\$ 311,005.84
			Off-shore island used	Ratio 0.5	18,107,000	\$ 0.000262	\$ 4,737.98
			Off-shore island unused	Ratio 0.1	5,749,000	\$ 0.000052	\$ 300.86
		Fixed amount for each separately used or inhabited part of a rating unit	Farming and horticultural, rural other, residential, off-shore islands used and off-shore islands unused		2,722	\$ 252.42	\$ 687,097.03
		Fixed amount for each rating unit	Industrial and commercial and commercial forestry		113	\$ 252.42	\$ 28,523.87
<b>Local works and services</b>	Every rating unit in the	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	350,788,500	\$ 0.000711	\$ 249,289.79
<b>Mercury Bay</b>	Mercury Bay community area		Rural other	Ratio 1.0	441,165,150	\$ 0.000711	\$ 313,516.46
(Partially funds halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries and harbours in compliance with the revenue and financing policy)			Industrial and commercial	Ratio 1.0	149,626,150	\$ 0.000711	\$ 106,332.65
			Commercial forestry	Ratio 1.0	12,277,000	\$ 0.000711	\$ 8,724.72
			Residential	Ratio 1.0	3,539,581,340	\$ 0.000711	\$ 2,515,423.12
			Off-shore island used	Ratio 0.5	43,000,000	\$ 0.000355	\$ 15,279.09
		Fixed amount for each separately used or inhabited part of a rating unit	Farming and horticultural, rural other, residential and off-shore islands used		9,478	\$ 232.53	\$ 2,203,958.23
		Fixed amount for each rating unit	Industrial and commercial and commercial forestry		262	\$ 232.53	\$ 60,923.93

## Rating funding impact statement continued

Description	Categories on which rate is set	Factor or factors	Differential categories	Differential calculation	Unit of measure	Indicative rate or charge	Revenue sought (GST inclusive)
<b>Targeted rates and activities funded continued</b>							
<b>Local works and services</b>	Every rating unit in the	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	85,806,000	\$ 0.000478	\$ 41,023.05
<b>Tairua/Pauanui</b>	Tairua/Pauanui community area		Rural other	Ratio 1.0	87,084,500	\$ 0.000478	\$ 41,634.29
(Partially funds halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries and harbours in compliance with the revenue and financing policy)			Industrial and commercial	Ratio 1.0	50,052,000	\$ 0.000478	\$ 23,929.40
			Commercial forestry	Ratio 1.0	8,500,000	\$ 0.000478	\$ 4,063.77
			Residential	Ratio 1.0	2,107,138,500	\$ 0.000478	\$ 1,007,403.40
			Off-shore island used	Ratio 0.5	12,590,000	\$ 0.000239	\$ 3,009.58
			Off-shore island unused	Ratio 0.1	1,077,000	\$ 0.000048	\$ 51.49
		Fixed amount for each separately used or inhabited part of a rating unit	Farming and horticultural, rural other, residential, off-shore islands used and off-shore islands unused	4530	\$ 280.98	\$ 1,272,843.98	
		Fixed amount for each rating unit	Industrial and commercial and commercial forestry	114	\$ 280.98	\$ 32,031.84	
<b>Local works and services</b>	Every rating unit in the	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	44,345,000	\$ 0.000305	\$ 13,509.84
<b>Whangamata</b>	Whangamata community area		Rural other	Ratio 1.0	108,596,600	\$ 0.000305	\$ 33,084.28
(Partially funds halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries and harbours in compliance with the revenue and financing policy)			Industrial and commercial	Ratio 1.0	99,413,000	\$ 0.000305	\$ 30,286.47
			Commercial forestry	Ratio 1.0	12,630,000	\$ 0.000305	\$ 3,847.77
			Residential	Ratio 1.0	3,011,393,100	\$ 0.000305	\$ 917,430.03
		Fixed amount for each separately used or inhabited part of a rating unit	Farming and horticultural, rural other and residential	5,454	\$ 193.96	\$ 1,057,873.61	
		Fixed amount for each rating unit	Industrial and commercial and commercial forestry	194	\$ 193.96	\$ 37,628.80	

## Rating funding impact statement continued

Description	Categories on which rate is set	Factor or factors	Differential categories	Differential calculation	Unit of measure	Indicative rate or charge	Revenue sought (GST inclusive)
<b>Targeted rates and activities funded continued</b>							
<b>Wastewater</b> (Funds wastewater)	Every rating unit in the district to which there is provision or availability of the wastewater service	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or urinal within the rating unit	Residential <b>Non-residential uses:</b> 1 water closet/urinal > 1 water closet/urinal for each water closet/urinal including the first	Ratio 1.0  Ratio 1.0 Ratio 0.5	18,684 318 3,550	\$ 835.82 \$ 835.82 \$ 417.91	\$ 15,616,424.11 \$ 265,790.13 \$ 1,483,577.01
		Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 0.75	1,239	\$ 626.86	\$ 776,683.91
<b>Wastewater loan (Whangapoua Rd)</b> (Funds loan servicing for wastewater)	Every rating unit where the land is situated where no election to make a payment in advance has been made	Fixed amount for each rating unit			9	\$ 364.68	\$ 3,282.10
<b>Wastewater loan (Cooks Beach)</b> (Funds loan servicing for wastewater for existing users)	Every rating unit where the land is situated where no election to make a payment in advance has been made	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or urinal within the rating unit	Residential <b>Non-residential uses:</b> 1 water closet/urinal	Ratio 1.0  Ratio 1.0	99 1	\$ 652.93 \$ 652.93	\$ 64,640.28 \$ 652.93
		Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 1.0	4	\$ 652.93	\$ 2,611.73
	Every rating unit where the land is situated where an election has been made to pay half in advance	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or urinal within the rating unit	Residential <b>Non-residential uses:</b> 1 water closet/urinal > 1 water closet/urinal for each water closet/urinal including the first	Ratio 0.5  Ratio 0.5 Ratio 0.25	28 1 3	\$ 326.47 \$ 326.47 \$ 163.23	\$ 9,141.05 \$ 326.47 \$ 489.70
		Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 0.5	1	\$ 326.47	\$ 326.47

## Rating funding impact statement continue

Description	Categories on which rate is set	Factor or factors	Differential categories	Differential calculation	Unit of measure	Indicative rate or charge	Revenue sought (GST inclusive)
<b>Targeted rates and activities funded continued</b>							
<b>Wastewater loan (Hahei extension)</b> (Funds loan servicing for wastewater)	Every rating unit where the land is situated where no election to make a payment in advance has been made. See map one for area of benefit	Fixed amount for each rating unit		Ratio 1.0	6	\$ 2,703.53	\$ 16,221.18
<b>Stormwater</b> (Funds stormwater)	Every rating unit where the land is located in the areas as defined by Council	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 1.0	23,746	\$ 81.85	\$ 1,943,552.89
		Fixed amount for each separately used or inhabited part of a rating unit		Ratio 0.60	828	\$ 49.11	\$ 40,661.88
<b>Water supply</b> (Funds water)	Every rating unit in the district to which there is provision or availability of the Council water service	Rate in the \$ on the value of improvements		Ratio 1.0	5,766,429,220	\$ 0.000103	\$ 594,763.00
		Fixed amount for each separately used or inhabited part of a rating unit		Ratio 0.60	133,041,000	\$ 0.000062	\$ 8,233.30
		The provision to the land of the water service (connected) and metered and within a scheduled reading scheme		Ratio 0.5	7,762	\$ 320.39	\$ 2,486,850.58
		Fixed amount for each separately used or inhabited part of a rating unit		Ratio 1.0	11,799	\$ 640.78	\$ 7,560,512.74
		Fixed amount for each rating unit		Ratio 0.75	1,462	\$ 480.58	\$ 702,610.58
<b>Water supplied by volume</b> (Funds water)	Every rating unit that is connected to a meter where a scheduled reading is undertaken	Fixed amount for each cubic metre			1,379,092	\$ 1.37	\$ 1,889,355.99

## Rating funding impact statement continued

Description	Categories on which rate is set Factor or factors	Differential categories	Differential calculation	Unit of measure	Indicative rate or charge	Revenue sought (GST inclusive)
<b>Targeted rates and activities funded continued</b>						
<b>Water loan (Coromandel)</b> (Funds loan servicing for water)	Every rating unit where the land is situated where no election to make a payment in advance has been made	Fixed amount for each rating unit	Ratio 1.0	202	\$ 296.14	\$ 59,819.83
	Every rating unit where the land is situated where an election has been made to pay half in advance	Fixed amount for each rating unit	Ratio 0.5	15	\$ 148.07	\$ 2,221.03
<b>Water loan (Hahei extension)</b> (Funds loan servicing for water)	Every rating unit where the land is situated where no election to make a payment in advance has been made. See map one for area of benefit.	Fixed amount for each rating unit	Ratio 1.0	6	\$ 368.99	\$ 2,213.94
<b>Economic development</b> (Partially funds economic development in compliance with the revenue and financing policy)	Every rating unit in the district defined for general rate differential purposes as industrial and commercial	Rate in the \$ on the value of improvements		796,519,000	\$ 0.000960	\$ 764,999.55
<b>District transportation and building control</b> (Partially funds district transportation and building control in compliance with the revenue and financing policy)	Every rating unit in the district	Rate in the \$ on capital value		20,159,342,460	\$ 0.000152	\$ 3,063,928.43
<b>Hahei Water extension development</b> contribution payment plan (A targeted rate to fund development contributions payable when connecting to Council's water scheme in Hahei)	Every rating unit where the land is situated and the ratepayer has opted to pay over ten years See map one for area of benefit.	Fixed amount for each rating unit	Ratio 1.0	3	\$ 347.01	\$ 1,041.03
<b>Hahei wastewater extension</b> development contribution payment plan (A targeted rate to fund development contributions payable when connecting to Council's water scheme in Hahei)	Every rating unit where the land is situated and the ratepayer has opted to pay over ten years See map one for area of benefit.	Fixed amount for each rating unit	Ratio 1.0	3	\$ 397.71	\$ 1,193.13
<b>Total rate revenue required (including GST) (excluding penalties)</b>					<b>83,201,542</b>	

## Rating scenarios (including GST)

### Thames

Residential CV median \$610,000	2019/2020	2020/2021
General rate	300.67	289.01
UAGC	495.18	523.64
Rubbish and recycling	103.02	108.54
Wastewater	839.02	835.82
Roading and building control CV	83.09	92.53
Works and services rate	270.47	306.37
Works and services charge	346.37	362.52
Stormwater - charge	68.76	81.85
Stormwater - rate	29.63	32.49
Water (serviced and metered)	280.82	320.39
<b>Total</b>	<b>2,817.03</b>	<b>2,953.16</b>
<b>Increase/(decrease)</b>		<b>4.83%</b>

Farming and horticultural CV \$4,550,000	2019/2020	2020/2021
General rate	2,568.43	2,468.99
UAGC	495.18	523.64
Rubbish and recycling	103.02	108.54
Roading and building control CV	619.78	691.53
Land drainage		
Works and services rate	3,850.81	4,361.95
Works and services charge	346.37	362.52
Water (serviced and metered)	280.82	320.39
<b>Total</b>	<b>8,264.41</b>	<b>8,837.56</b>
<b>Increase/(decrease)</b>		<b>6.94%</b>

Commercial CV \$1,740,000	2019/2020	2020/2021
General rate	682.88	656.44
UAGC	495.18	523.64
Rubbish and recycling	103.02	108.54
Wastewater	839.02	835.82
Roading and building control CV	237.01	264.45
Economic development rate	871.28	1,027.66
Works and services rate	614.30	695.83
Works and services charge	346.37	362.52
Stormwater - charge	68.76	81.85
Stormwater - rate	100.64	110.36
Water (serviced and metered)	280.82	320.39
<b>Total</b>	<b>4,639.27</b>	<b>4,987.51</b>
<b>Increase/(decrease)</b>		<b>7.51%</b>

Rural other CV \$535,000	2019/2020	2020/2021
General rate	382.21	367.41
UAGC	495.18	523.64
Rubbish and recycling	103.02	108.54
Roading and building control CV	72.88	81.31
Works and services rate	343.82	389.46
Works and services charge	346.37	362.52
Stormwater - charge	68.76	81.85
Stormwater - rate	15.05	16.50
<b>Total</b>	<b>1,827.28</b>	<b>1,931.24</b>
<b>Increase/(decrease)</b>		<b>5.69%</b>

## Rating scenarios continued

### Coromandel/Colville

Residential CV median \$545,000	2019/2020	2020/2021
General rate	326.15	313.52
UAGC	495.18	523.64
Rubbish and recycling	103.02	108.54
Wastewater	839.02	835.82
Roading and building control CV	74.24	82.83
Works and services rate	161.42	167.47
Works and services charge	244.65	252.42
Stormwater - charge	68.76	81.85
Stormwater - rate	21.16	23.21
Water (serviced and metered)	280.82	320.39
<b>Total</b>	<b>2,614.42</b>	<b>2,709.69</b>
<b>Increase/(decrease)</b>		<b>3.64%</b>

Farming and horticultural CV \$4,550,000	2019/2020	2020/2021
General rate	2,568.43	2,468.99
UAGC	495.18	523.64
Rubbish and recycling	103.02	108.54
Roading and building control CV	619.78	691.53
Works and services rate	2,118.62	2,197.99
Works and services charge	244.65	252.42
Water (serviced and metered)	280.82	320.39
<b>Total</b>	<b>6,430.50</b>	<b>6,563.51</b>
<b>Increase/(decrease)</b>		<b>2.07%</b>

Commercial CV \$1,740,000	2019/2020	2020/2021
General rate	682.88	656.44
UAGC	495.18	523.64
Rubbish and recycling	103.02	108.54
Wastewater	839.02	835.82
Roading and building control CV	237.01	264.45
Economic development rate	871.28	1,027.66
Works and services rate	337.97	350.63
Works and services charge	244.65	252.42
Stormwater - charge	68.76	81.85
Stormwater - rate	100.64	110.36
Water (serviced and metered)	280.82	320.39
<b>Total</b>	<b>4,261.23</b>	<b>4,532.20</b>
<b>Increase/(decrease)</b>		<b>6.36%</b>

Rural other CV \$505,000	2019/2020	2020/2021
General rate	382.21	367.41
UAGC	495.18	523.64
Rubbish and recycling	103.02	108.54
Roading and building control CV	72.88	81.31
Works and services rate	189.16	196.25
Works and services charge	244.65	252.42
Stormwater - charge	68.76	81.85
Stormwater - rate	15.05	15.05
<b>Total</b>	<b>1,570.90</b>	<b>1,626.47</b>
<b>Increase/(decrease)</b>		<b>3.54%</b>

## Rating scenarios continued

### Mercury Bay

Residential CV median \$597,000	2019/2020	2020/2021
General rate	331.25	318.42
UAGC	495.18	523.64
Rubbish and recycling	112.93	118.98
Wastewater	839.02	835.82
Roading and building control CV	78.32	87.39
Works and services rate	207.93	230.96
Works and services charge	215.55	232.53
Stormwater - charge	68.76	81.85
Stormwater - rate	23.52	25.79
Water (serviced and metered)	561.65	640.78
<b>Total</b>	<b>2,934.09</b>	<b>3,096.16</b>
<b>Increase/(decrease)</b>		<b>5.52%</b>

Farming and horticultural CV \$4,550,000	2019/2020	2020/2021
General rate	2,568.43	2,468.99
UAGC	495.18	523.64
Rubbish and recycling	112.93	118.98
Roading and building control CV	619.78	691.53
Works and services rate	2,687.12	2,984.75
Works and services charge	215.55	232.53
Water (serviced not metered)	561.65	640.78
<b>Total</b>	<b>7,260.63</b>	<b>7,661.21</b>
<b>Increase/(decrease)</b>		<b>5.52%</b>

Islands CV \$44,500,000	2018/2019	2019/2020
General rate	19,365.17	18,615.41
UAGC	2,971.08	3,141.84
Roading and building control CV	6,061.58	6,763.36
Works and services rate	12,156.01	13,502.46
Works and services charge	1,411.82	1,400.72
<b>Total</b>	<b>41,965.65</b>	<b>43,423.79</b>
<b>Increase/(decrease)</b>		<b>3.47%</b>

Commercial CV \$1,740,000	2019/2020	2020/2021
General rate	682.88	656.44
UAGC	495.18	523.64
Rubbish and recycling	112.93	118.98
Wastewater	839.02	835.82
Roading and building control CV	237.01	264.45
Economic development rate	871.28	1,027.66
Works and services rate	428.66	476.14
Works and services charge	215.55	232.53
Stormwater - charge	68.76	81.85
Stormwater - rate	100.64	110.36
Water (serviced and metered)	280.82	320.39
<b>Total</b>	<b>4,332.73</b>	<b>4,648.26</b>
<b>Increase/(decrease)</b>		<b>7.28%</b>

Rural other CV \$535,000	2019/2020	2020/2021
General rate	382.21	367.41
UAGC	495.18	523.64
Rubbish and recycling	112.93	118.98
Roading and building control CV	72.88	81.31
Works and services rate	239.92	266.50
Works and services charge	215.55	232.53
Stormwater - charge	68.76	81.85
Stormwater - rate	15.05	16.50
<b>Total</b>	<b>1,602.47</b>	<b>1,688.72</b>
<b>Increase/(decrease)</b>		<b>5.38%</b>

## Rating scenarios continued

### Tairua/Pauanui

Residential CV median \$625,000	2019/2020	2020/2021
General rate	407.69	391.90
UAGC	495.18	523.64
Rubbish and recycling	120.85	127.33
Wastewater	839.02	835.82
Roading and building control CV	85.13	94.99
Works and services rate	181.30	191.24
Works and services charge	265.70	280.98
Stormwater - charge	68.76	81.85
Stormwater - rate	21.16	23.21
Water (serviced not metered)	561.65	640.78
<b>Total</b>	<b>3,046.44</b>	<b>3,191.73</b>
<b>Increase/(decrease)</b>		<b>4.77%</b>

Farming and horticultural CV \$4,820,000	2019/2020	2020/2021
General rate	2,531.00	2,468.99
UAGC	495.18	523.64
Roading and building control CV	619.78	691.53
Works and services rate	1,903.61	2,007.98
Works and services charge	265.70	280.98
Water (serviced not metered)	561.65	640.78
<b>Total</b>	<b>6,376.92</b>	<b>6,613.90</b>
<b>Increase/(decrease)</b>		<b>3.72%</b>

Forestry CV \$9,500,000	2019/2020	2020/2021
General rate	8,838.40	8,621.87
Roading and building control CV	1,294.05	1,443.86
Works and services rate	3,988.53	4,207.20
<b>Total</b>	<b>14,120.98</b>	<b>14,272.94</b>
<b>Increase/(decrease)</b>		<b>1.08%</b>

Commercial CV \$1,740,000	2019/2020	2020/2021
General rate	682.88	656.44
UAGC	495.18	523.64
Rubbish and recycling	120.85	127.33
Wastewater	839.02	835.82
Roading and building control CV	237.01	264.45
Economic development rate	871.28	1,027.66
Works and services rate	300.04	320.32
Works and services charge	265.70	280.98
Stormwater - charge	68.76	81.85
Stormwater - rate	100.64	110.36
Water (serviced not metered)	561.65	640.78
<b>Total</b>	<b>4,543.00</b>	<b>4,869.63</b>
<b>Increase/(decrease)</b>		<b>7.19%</b>

Rural other CV \$535,000	2019/2020	2020/2021
General rate	382.21	367.41
UAGC	495.18	523.64
Rubbish and recycling	120.85	127.33
Roading and building control CV	72.88	81.31
Works and services rate	167.93	179.28
Works and services charge	265.70	280.98
Stormwater - charge	68.76	81.85
Stormwater - rate	15.05	16.50
<b>Total</b>	<b>1,588.56</b>	<b>1,658.31</b>
<b>Increase/(decrease)</b>		<b>4.39%</b>

## Rating scenarios continued

### Whangamata

Residential CV median \$660,000	2019/2020	2020/2021
General rate	468.84	450.69
UAGC	495.18	523.64
Rubbish and recycling	120.85	127.33
Wastewater	839.02	835.82
Roading and building control CV	89.90	100.31
Works and services rate	132.73	140.14
Works and services charge	179.91	193.96
Stormwater - charge	68.76	81.85
Stormwater - rate	18.81	20.63
Water	561.65	640.78
<b>Total</b>	<b>2,975.64</b>	<b>3,115.14</b>
<b>Increase/(decrease)</b>		<b>4.69%</b>

Farming and horticultural CV \$4,550,000	2019/2020	2020/2021
General rate	2,531.00	2,468.99
UAGC	495.18	523.64
Roading and building control CV	619.78	691.53
Works and services rate	1,211.84	1,279.54
Works and services charge	179.91	193.96
<b>Total</b>	<b>5,037.70</b>	<b>5,157.67</b>
<b>Increase/(decrease)</b>		<b>2.38%</b>

Commercial CV \$1,740,000	2019/2020	2020/2021
General rate	672.92	656.44
UAGC	495.18	523.64
Rubbish and recycling	120.85	127.33
Wastewater	839.02	835.82
Roading and building control CV	237.01	264.45
Economic development rate	871.28	1,027.66
Works and services rate	193.32	204.12
Works and services charge	179.91	193.96
Stormwater - charge	68.76	81.85
Stormwater - rate	100.64	110.36
Water	561.65	640.78
<b>Total</b>	<b>4,340.54</b>	<b>4,666.40</b>
<b>Increase/(decrease)</b>		<b>7.51%</b>

Rural other CV \$535,000	2019/2020	2020/2021
General rate	382.21	367.41
UAGC	495.18	523.64
Rubbish and recycling	120.85	127.33
Roading and building control CV	72.88	81.31
Works and services rate	85.98	114.24
Works and services charge	179.91	193.96
Stormwater - charge	68.76	81.85
Stormwater - rate	15.05	16.50
<b>Total</b>	<b>1,420.81</b>	<b>1,506.25</b>
<b>Increase/(decrease)</b>		<b>6.01%</b>

## Capital expenditure statements

### Capital expenditure projects - Thames

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Thames</b>			
<b>Local roads and footpaths</b>			
Footpath rehabilitation	53	54	54
Footpath construction	207	98	78
Streetlight improvements	21	27	0
Streetlight renewals	54	55	39
Street furniture renewals	11	11	8
Hauraki Rail Trail extension	16	65	0
CCTV expansion	32	0	0
Open drains	164	0	0
<b>Airfield</b>			
Renewals	120	0	0
<b>Halls</b>			
Furniture and fittings	5	5	0
<b>Libraries</b>			
Library books	81	83	8
Furniture and fittings	5	5	0
<b>Harbour facilities</b>			
Wharf renewals	105	108	0
Ruamahanga boat ramp improvements	70	0	0
<b>Parks and reserves</b>			
Renewals	127	124	86
Minor reserves projects	63	65	0
Rhodes Park grandstand and club rooms	0	2,800	0
WW1 monument	53	163	0
Thames reserves car park reseals	75	0	72
Porrit Park	0	232	0
<b>Public conveniences</b>			
Renewals	158	163	184
Te Puru domain toilet renewal	0	0	136
Te Puru hall renewal	0	0	27
<b>Cemeteries</b>			
Minor works	17	33	33
<b>Stormwater</b>			
Totara Valley Road service extensions	328	0	0
Kopu drainage upgrade	150	0	0
<b>Wastewater</b>			
Airfield expansion	411	0	0
Totara Valley Road service extensions	511	0	0
<b>Water</b>			
Thames South water	623	0	0
Totara Valley Road service extensions	65	0	0
<b>Rubbish and recycling</b>			
Refuse transfer station second weighbridge	398	0	0
<b>Swimming pool</b>			
Centennial pool heat pumps	0	0	350
<b>Total Thames</b>	<b>3,923</b>	<b>4,091</b>	<b>1,075</b>

## Capital expenditure projects - Coromandel/Colville

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Coromandel/Colville</b>			
<b>Local roads and footpaths</b>			
Footpath rehabilitation	5	5	5
Footpath construction	296	57	66
Streetlight improvements	21	22	0
Streetlight renewals	11	11	7
<b>Harbour facilities</b>			
Sugarloaf renewals	5	5	4
Jacks Point boat ramp enhancement	0	471	75
Wharf renewals	5	232	162
<b>Parks and reserves</b>			
Renewals	51	21	15
Minor reserves projects	42	11	11
Premier netball courts	0	325	0
Bike park	211	217	0
Hauraki House reserve improvements	42	0	31
<b>Public conveniences</b>			
Renewals	120	65	161
Dry vault	74	0	73
<b>Total Coromandel</b>	<b>883</b>	<b>1,442</b>	<b>610</b>

## Capital expenditure projects - Mercury Bay

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Mercury Bay</b>			
<b>Local roads and footpaths</b>			
Footpath rehabilitation	40	41	66
Footpath construction	285	293	150
Streetlight improvements	42	22	48
Streetlight renewals	42	43	30
Whitianga Town Centre upgrade	0	0	31
Hahei Beach car park	16	190	50
Whangapoua drainage improvements	222	0	0
Hahei Beach reserve development	87	87	0
Hot Water Beach Bull Paddock car park sealing	200	0	55
Hot Water Beach Domain car park sealing	125	0	95
Kuaotunu footpath Greys to Quarry	0	336	0
<b>Halls</b>			
Whitianga Hall Re-roof	0	150	0
<b>Libraries</b>			
Library books	33	34	3
Furniture and fittings	20	5	0
<b>Harbour facilities</b>			
Renewals	66	272	0
Whangapoua boat ramp	108	0	397
Tourist boat facility	9	271	0
Whitianga wharf pontoon	0	43	0
<b>Parks &amp; reserves</b>			
Renewals	203	257	180
Whitianga sports ground	300	72	0
Minor reserves projects	148	152	70
Hahei Village car park extension	250	0	0
Skate park	14	469	469
Purangi boat ramp access sealing	83	0	81
Taputapuatea walkway and footbridge	300	0	159
Meri Te Tai reserve development	191	0	0
Reserve car park resealing/sealing	69	0	36
Hahei tourist walkway	100	0	0
<b>Public conveniences</b>			
Renewals	75	80	0
Flaxmill Bay toilets water bore	62	0	0
Kuaotunu renewals	47	0	0
Whangapoua Beach front effluent	556	0	57
Hot Water Beach Domain Road replacement	200	0	199
Hahei central reserves renewals	188	0	0
<b>Cemeteries</b>			
Renewals	5	5	4
<b>Total Mercury Bay</b>	<b>4,086</b>	<b>2,822</b>	<b>2,180</b>

## Capital expenditure projects - Tairua-Pauanui

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Tairua/Pauanui</b>			
<b>Local roads and footpaths</b>			
Footpath rehabilitation	40	41	0
Streetlight improvements	0	11	0
Streetlight renewals	21	22	15
Tairua Ocean Beach Road kerb and channel	172	0	0
<b>Libraries</b>			
Tairua Library books	10	10	1
Tairua Furniture and fittings	5	5	0
<b>Harbour facilities</b>			
Pauanui Wharf pontoon replacement	400	0	0
Pauanui Pleasant Point boat ramp	53	0	70
<b>Parks &amp; reserves</b>			
Renewals	36	38	26
Minor reserves projects	24	26	0
Reserve car park reseals	87	0	83
Tairua skate path	21	163	50
Pauanui Kennedy Park fitness equipment	53	0	0
Pauanui playground equipment replacement	105	108	11
Pauanui skate bowl upgrade	8	108	108
Pauanui beach access replacement	63	0	0
Pauanui Kennedy Park tennis courts	0	147	0
<b>Public conveniences</b>			
Renewals	538	0	0
Pepe Reserve renewals and extension	0	0	413
<b>Halls</b>			
Puauanui Hub renewals	0	0	2
<b>Total Tairua/Pauanui</b>	<b>1,636</b>	<b>679</b>	<b>779</b>

## Capital expenditure projects - Whangamata

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>Whangamata</b>			
<b>Local roads and footpaths</b>			
Footpath rehabilitation	27	17	17
Streetlight improvements	23	24	0
Streetlight renewals	32	33	23
Christmas lights and decorations	2	2	0
Street furniture renewals	2	4	4
Nib kerb construction	263	0	0
<b>Halls</b>			
Whangamata Hall entry upgrade	0	7	0
<b>Harbour facilities</b>			
Renewals	113	276	193
Whangamata Wharf Pontoon renewal	0	65	0
<b>Parks &amp; reserves</b>			
Renewals	26	27	19
Minor reserves projects	9	9	0
Beach access renewals	16	16	0
Boardwalk extensions - Dune section	0	0	16
Boardwalk extensions - Explanade	295	179	295
Skate bowl upgrade	285	0	0
Reserve car park resealing	35	0	33
Harbour walkway	112	0	0
<b>Public conveniences</b>			
Onemana renewals	108	0	0
Whangamata renewals	26	27	0
<b>Cemeteries</b>			
Minor works	0	7	7
<b>Total Whangamata</b>	<b>1,374</b>	<b>693</b>	<b>607</b>

## Capital expenditure projects - District

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>District</b>			
<b>Council</b>			
Computer software	632	650	650
Computer hardware	316	325	325
Furniture and fittings	74	76	76
Plant and vehicles	419	218	218
Administration buildings renewals	93	90	90
Leased property renewals - surveyed	390	99	99
Leased property renewals - not surveyed	60	61	61
<b>District roads and footpaths</b>			
Area-wide pavement treatment	1,686	1,733	1,286
Unsealed road wearing course replacement	685	704	704
Unsealed road basecourse replacement	474	488	488
Major drainage control	1,021	758	894
Maintenance chip seals	2,167	975	1,379
Thin AC surfacing	270	704	180
Seal widening	153	146	510
Minor safety projects	1,282	569	1,072
Traffic services	134	125	205
Dust sealing	158	163	0
Maintenance extents structures and culvert upgrades	2,175	2,236	860
Preventative maintenance	400	0	300
Bridge component replacement	40	0	160
Totara Valley Road services extension	11	771	700
Coromandel Pottery Lane extension	316	325	0
Coromandel Te Kouma Rd intersection	942	0	350
Coromandel bypass (Victoria St) land purchase	137	0	50
Hahei Lees Road seal extension	1,561	3,246	141
Whangamata Wentworth Valley seal extension	1,518	0	1,289
June 2018 emergency reinstatement	0	0	1,795
July 2018 emergency reinstatement	0	0	22
September 2019 emergency reinstatement	0	0	1,110
<b>Coastal and hazard management</b>			
In house alerting device	746	767	767
Coastal erosion Flaxmill Bay and Cooks Beach	0	0	221
<b>Wastewater</b>			
Renewals	2,385	2,457	1,710
Consent renewals	338	54	54
Totara Valley Road services extension	0	163	100
Matarangi treatment plant upgrade	0	217	217
Cooks Beach treatment plant upgrade	0	108	108
<b>Water</b>			
Renewals	999	1,486	814
Bulk meters	132	135	0
Consent renewals	0	124	124
Drinking Water Standards upgrades	5,270	5,417	5,417
South water	0	1,647	0
Totara Valley Road services extension	0	20	100

	2019/2020 Annual plan (\$000)	2020/2021 Long-term plan (\$000)	2020/2021 Annual plan (\$000)
<b>District Continued</b>			
<b>Stormwater</b>			
Renewals	1,053	1,772	840
Kopu Improvements	0	282	0
Totara Valley Road services extension	0	105	100
Kopu drainage upgrade	0	0	142
<b>Solid Waste</b>			
Renewals	0	217	152
Miscellaneous improvements	0	163	0
<b>Economic Development</b>			
Sherriff Block development	0	0	80
<b>Rubbish and recycling</b>			
Refuse transfer stations miscellaneous improvements	158	0	0
Refuse transfer stations renewals	211	0	0
Refuse transfer stations road construction	700	0	0
Pod renewals	200	0	0
Rubbish compactors	550	0	0
Open top hook bins	70	0	0
Whitianga transfer station replacement	1,307	0	200
<b>Total District</b>	<b>31,233</b>	<b>29,596</b>	<b>26,160</b>
<b>Total capital expenditure</b>	<b>43,135</b>	<b>39,323</b>	<b>31,411</b>





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