



# ANNUAL PLAN

2019/20





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# Introduction | Whakataki

## Message from Mayor and Chief Executive

### The 2019/20 Annual Plan reflects the second year's planning contained in the Council's 2018-2028 Long Term Plan.

This Annual Plan sees the Council continue delivering on its significant capital programme which includes upgrading the district's 10 water supplies to meet the drinking water standards; upgrading Pauanui's Royal Billy Point and Whangapoua boat ramps; upgrading and building new public toilets at Onemana and Whangapoua; beginning the \$18 million road upgrade programme for roads that were previously unmaintained by Council along with completing the programmed renewals of our assets that are due.

The \$43 million capital expenditure programme for 2019/20 combined with some additional operating costs has meant the projected total rate increase is now been set at 4.94%. This is marginally higher than the projected rate increase included in the 2018-28 Long Term Plan of 4.13%. The additional operating costs included an additional 1% of inflation that is now predicted due to the country's economic situation and an additional \$300,000 for our district's roading maintenance contract which was recently renewed. Our roading network along with the State Highway network are the lifeblood of our district. The Council, in its 2018–28 Long Term Plan, renewed the importance of our roading network and meeting its legal obligations by committing to maintaining all the Council-owned formed roads. Previously there were 29 roads that had been left to the responsibility of the landowners. The investigation phase of this new roading project is nearing completion and works on some roads are commencing very soon. Its a 10 year programme, with the most populated and least resilient roads receiving attention first.

The Council's 2018-28 Long Term Plan provides a guide for the work ahead based on the information known at that time. We have pursued the government's new funding streams in particular the Tourism Infrastructure Fund and have been fortunate to secure funding towards our public toilet upgrades in particular. This funding has helped us contain the impact of the higher operational costs. However we also signalled in the Long Term Plan that more costs were coming for matters that were being investigated.

There will be more operational funding requests put into the Tourism Infrastructure Fund process in the coming year to offset some of those operational cost increases so these will hopefully be successful to help reduce the impact on rates in following years.

in June 2018 we adopted a Coastal Management Strategy that sets us on a journey of research and new discovery about our shoreline involving robust engagement with our communities to develop management plans for our coastline . Further community awareness raising is scheduled for release in the coming months including engagement with specific communities scheduled for the next two years as we work our way around the Peninsula in developing shoreline management plans. These engagements will discuss various options available to the communities, the potential costs will be explored and funding solutions considered. This will keep us well on track for meeting our legislative obligations.

Investigations are underway to consider the feasibility of extending some of our water and wastewater networks around the district. The first investigation looks at Hahei settlement where some of the properties are serviced by Council systems, some by a community water supply and some through their own on-site systems. The results of the first investigation will be considered by the new Council during 2019/20 and if settlement-wide reticulation is considered feasible then public consultation will follow.

Options for the replacement of the Thames Centennial Pool are also being investigated and will be considered in the next Long Term Plan process. A gauge of interest was sought during the 2018 Long Term Plan engagement and we received feedback suggesting we also consider improving the community pools in Whangamata, Whitianga and Coromandel. These investigations are underway and include researching other funding providers to assist with the project.

So 2019/20 will be another busy year for the Council. In amongst it all are the three yearly local body elections. We both wish to take this opportunity to encourage everyone to take an interest in the elections and most importantly to take the time and vote. Our non-resident ratepayers also get the chance to vote if they get themselves on the ratepayer roll. Its an easy process - just phone 0800 922 822 for assistance.



Sandra Goudie  
Mayor



Rob Williams  
Chief Executive

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

This plan is broken into the following sections:

How to read this plan	An explanation of each of the section and the new legal requirements for annual plans.
What's changed?	Contains a high level summary of the changes from 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	This section contains the 2019/20 budget and includes: <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 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.**

Council last developed a Long Term Plan in 2018. In the two years between each Long Term Plan we develop an Annual Plan to provide better planning and financial information for those years. This is the second year of the three year cycle for the 2018-2028 Long Term Plan. The 2019/20 Annual Plan refines the budget described in year two of the 2018-2028 Long Term Plan and produces an annual budget for the 2019/20 year.

Changes to the legislation introduced to coincide with the development of the 2015-2025 Long Term Plan meant a change to the way we consult with the community. When there are no significant or material changes proposed to the budgets we are not required to formally consult on the Annual Plan.

For 2019/20 the proposed operational budgets are very similar to the budgets proposed in the 2018-28 Long Term Plan. The capital projects programme has increased by \$8.86 million due to increases in some of the existing budgets from the Long Term Plan (better costings have been developed since the Long Term Plan was developed) and the introduction of some new projects.

## What's changed? | Ngā whakarerekētanga

**There are no significant or material changes in the 2019/20 Annual Plan. The proposed new budgets reflect some changes that came about from external influences and changes in the timing of some projects.**

A summary of the most notable changes is below.

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 2019/20 year, refer to our financial statements in this document from page 9.

### Underlying assumptions

We have increased the **inflation factors** which are applied as an underlying assumption to the budgets to reflect the projected economic situation for New Zealand. The projected inflation factors were provided by BERL, Business and Economic Research Limited, which was contracted for this work by the local government sector.

### Roading

A 10 year contract for our **roading professional services A** was renewed recently. Most of the contract increase is reflected in the early years which means about \$300,000 has been absorbed in this Annual Plan.

### Solid Waste

Increases in operational costs (\$150,000) are required to accommodate health and safety considerations, contract monitoring and additional staffing for the peak periods. The Emissions Trading Scheme levy has increased approximately 24% requiring increases in our transfer station fees and blue rubbish bags.

### Fees and charges

Several new fees have been introduced and several fees have been increased to reflect increases in costs. Please refer to the section on fees and charges in this Plan or the Council's website for the full list of fees for more information.

### Timing changes

- The wastewater ponds desludging project has had \$1million brought forward to 2019/20.
- The investigations for the Whitianga boat ramp project (\$120,000) have been brought forward to 2019/20.
- The Royal Billy Point boat ramp upgrade at Pauanui will now be completed a year later in 2019/20 with an additional \$666,000 of funding required.

### Corrections

- The Mercury Bay coastal erosion programme costs of \$269,000 were reinstated after being omitted from the Long Term Plan.
- The Seagull recycling centre's grant of \$129,000 was reinstated in the budget.

## Fees and charges | Ngā utu

We have reviewed our fees and charges from the 2019/20 year and have made some changes.

### New fees

- A temporary stage fee has been created reducing the financial impact from obtaining a building consent on average of \$3,200 to a fee for \$1,309.
- We have introduced a range of partnership programme fees for developers/builders applying for multiple building consents.
- We have introduced new fees to cover the engineering audit fee (\$150) and fire and emergency fee (\$100 plus FENZ costs) for consents.
- The Certificate for Public Use application has been changed from reflecting the actual time taken to the average cost to reduce invoicing costs. The new fee is set at \$500.
- A new Certificate of Acceptance certifier application fee has been created which reflects lodgement, planning checks, online fees, inspections and processing costs.
- Certificate of acceptance certificate fees have been created – residential - \$240 and non-residential - \$300.
- A new fee for the recovery and storage of abandoned vehicles has been created - \$600.
- A new fee for an exemption for commercial building work has been created - \$500 plus the hourly officer rate, a planning check and the online fee.

### Increased fees

- Administrative fees for refusal or lapsing a building consent, cancellation, a waiver/modification of an application and extension of time requests have increased from \$100 to \$172 to reflect the actual time taken.
- Exemptions for building work have increased from \$200 to \$240 with discretionary exemptions increasing from \$165 plus hourly rate to \$240 plus hourly rate.
- Fees for memoranda of encumbrance, LINZ registrations and LINZ removals will increase from \$400 each to \$700 each to cover the full cost incurred.
- The standard LIM fee increases from \$220 to \$250 to cover the costs involved.
- The fuel heater and temporary marquee application fees have been combined to include the inspection fees. This changes the fee from \$220 to \$480 and means there is only one invoice creating efficiencies.
- Blue rubbish bags will increase from \$2.50 to \$2.80 to accommodate an increase in the emissions trading scheme levy.
- Refuse transfer station fees also increase to accommodate the same levy increase:

#### **At locations with no weigh bridge**

- Uncompacted waste increases from \$53 to \$65 per cubic metre
- Compacted waste increases from \$160 to \$200 per cubic metre
- Green waste increases from \$29 to \$36 per cubic metre

#### **At locations with a weigh bridge**

- Waste increases from \$181 to \$197 per tonne
- Green waste increases from \$102 to \$126 per tonne
- Unofficial refuse bags increases from \$3.20 to \$4

Although the preparation of an Annual Plan is the main mechanism we use to review our fees and charges, Council may from time to time change fees and charges by resolution throughout the year. We are guided by our Revenue and Financing Policy when making these decisions and this can be viewed at [www.tcdc.govt.nz/ltp](http://www.tcdc.govt.nz/ltp).

A document containing the full list of our fees and charges and how they compare to the fees and charges set in the 2019/20 year can be accessed on our website at [www.tcdc.govt.nz/fees](http://www.tcdc.govt.nz/fees). This document will be updated if any changes are made throughout the year.



# Financial reporting and prudence disclosure statement

## Annual Plan disclosure statement for period commencing 1 July 2019

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	76%	Yes
• Increases	average cumulative district rate increase of less than or equal to LGCI plus 2% (5.30%)	4.94%	Yes
<b>Debt affordability benchmark</b>			
	Net external debt will not be anymore than 150% of total revenue	46%	Yes
	Net interest expense on external debt as a percentage of annual rates revenue will not exceed 15%	4%	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%	7%	Yes
<b>Balanced budget benchmark</b>	100%	128%	Yes
<b>Essential services benchmark</b>	100%	149%	Yes
<b>Debt servicing benchmark</b>	10%	7%	Yes

### Notes

#### 1 Rates affordability benchmark

- (1) For this benchmark -
  - (a) 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
  - (b) 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.
- (2) The council meets the rates affordability benchmark if -
  - (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
  - (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

## **2 Debt affordability benchmark**

(1) 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.

(2) 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 2019 to 30 June 2020. 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 25 June 2019.

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																								
<b>Prospective statement of comprehensive revenue and expenditure</b>																									
<b>Revenue</b>	Revenue is measured at fair value. Specific accounting policies for revenue are summarised below.																								
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<b>Cash and cash equivalents</b>	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																																							
<b>Receivables</b>	<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>																																							
<b>Other financial assets</b>	<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>																																							
<b>Property, plant and equipment</b>	<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 border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d3d3d3;">Asset class</th> <th style="background-color: #d3d3d3;">Estimated useful life (years)</th> <th style="background-color: #d3d3d3;">Subsequent measurement</th> </tr> </thead> <tbody> <tr> <td colspan="3"><b>Infrastructure</b></td> </tr> <tr> <td>Reserve improvements</td> <td style="text-align: center;">5-80</td> <td>Depreciated replacement cost</td> </tr> <tr> <td>Bridges</td> <td style="text-align: center;">60-100</td> <td>Depreciated replacement cost</td> </tr> <tr> <td>Footpaths</td> <td style="text-align: center;">20-50</td> <td>Depreciated replacement cost</td> </tr> <tr> <td>Harbour facilities</td> <td style="text-align: center;">5-100</td> <td>Depreciated replacement cost</td> </tr> <tr> <td>Water</td> <td style="text-align: center;">5-100</td> <td>Depreciated replacement cost</td> </tr> <tr> <td>Wastewater</td> <td style="text-align: center;">2-100</td> <td>Depreciated replacement cost</td> </tr> <tr> <td>Stormwater</td> <td style="text-align: center;">50-100</td> <td>Depreciated replacement cost</td> </tr> <tr> <td>Roads</td> <td></td> <td>Depreciated replacement cost</td> </tr> <tr> <td colspan="3"><b>Operational</b></td> </tr> <tr> <td>Buildings</td> <td style="text-align: center;">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 style="text-align: center;">2-10</td> <td>Cost less accumulated depreciation and impairment losses</td> </tr> </tbody> </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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<b>Forestry assets</b>	<p>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.</p>																								
<b>Intangible assets</b>	<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 border="1"> <thead> <tr> <th style="background-color: #d3d3d3;">Asset class</th> <th style="background-color: #d3d3d3;">Estimated life (years)</th> <th style="background-color: #d3d3d3;">Subsequent measurement</th> </tr> </thead> <tbody> <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> </tbody> </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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<b>Asset impairment</b>	<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 2020

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Revenue</b>			
Rates	65,732	69,074	68,945
Fees and charges	11,362	11,668	11,950
Development and financial contributions	2,385	2,468	2,470
Subsidies and grants	9,814	8,936	11,219
Interest revenue	12	12	12
Other revenue	2,831	2,846	2,827
Gains	1,606	937	695
<b>Total revenue</b>	<b>93,742</b>	<b>95,941</b>	<b>98,118</b>
<b>Expenditure</b>			
Personnel costs	18,441	18,807	18,822
Depreciation and amortisation expense	21,288	22,267	22,418
Finance costs	2,540	2,813	2,859
Other expenses	43,538	43,958	44,074
<b>Total operating expenditure</b>	<b>85,807</b>	<b>87,845</b>	<b>88,173</b>
Share of associate's surplus (deficit)	0	0	0
Surplus (deficit) before tax	7,935	8,096	9,946
Income tax expense	0	0	0
<b>Surplus (deficit) after tax</b>	<b>7,935</b>	<b>8,096</b>	<b>9,946</b>
<b>Other comprehensive revenue and expense</b>			
Gain on property revaluation	24,925	28,218	28,641
<b>Total other comprehensive revenue and expense</b>	<b>24,925</b>	<b>28,218</b>	<b>28,641</b>
<b>Total comprehensive revenue and expense for the year</b>	<b>32,860</b>	<b>36,314</b>	<b>38,587</b>

## Prospective statement of changes in net assets and equity

### A forecast for the year ending 30 June 2020

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Balance at 1 July</b>	<b>1,446,792</b>	<b>1,479,652</b>	<b>1,479,652</b>
Total comprehensive income and expense for the year	32,860	36,314	38,587
<b>Balance at 30 June</b>	<b>1,479,652</b>	<b>1,515,966</b>	<b>1,518,239</b>

## Prospective statement of financial position

### A forecast for the year ending 30 June 2020

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Current assets</b>			
Cash & cash equivalents	454	427	843
Debtors and other receivables	8,717	9,175	8,200
Investments	0	0	0
Inventories	102	102	108
Non-current assets held for sale	0	0	0
<b>Total current assets</b>	<b>9,273</b>	<b>9,704</b>	<b>9,151</b>
<b>Non-current assets</b>			
Postponed rates	437	471	433
Derivative financial investments	0	385	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	1,077
<b>Total other financial assets</b>	<b>1,077</b>	<b>1,077</b>	<b>1,077</b>
Intangible assets	6,726	7,065	6,985
Property, plant and equipment	1,534,521	1,576,561	1,587,695
Forestry assets	2,602	2,655	2,803
<b>Total non-current assets</b>	<b>1,545,363</b>	<b>1,588,214</b>	<b>1,598,993</b>
<b>TOTAL ASSETS</b>	<b>1,554,636</b>	<b>1,597,918</b>	<b>1,608,144</b>
<b>Current liabilities</b>			
Creditors and other payables	17,252	18,158	18,106
Derivative financial instruments	245	131	131
Employee entitlements	1,723	1,807	1,609
Provisions	376	376	475
Borrowings	0	0	0
<b>Total current liabilities</b>	<b>19,596</b>	<b>20,472</b>	<b>20,321</b>
<b>Non-current liabilities</b>			
Derivative financial instruments	1,269	0	2,026
Employee entitlements	190	200	175
Provisions	5,497	5,481	5,389
Borrowings	48,429	55,795	61,994
<b>Total non-current liabilities</b>	<b>55,385</b>	<b>61,476</b>	<b>69,584</b>
<b>TOTAL LIABILITIES</b>	<b>74,981</b>	<b>81,948</b>	<b>89,905</b>
<b>NET ASSETS (assets minus liabilities)</b>	<b>1,479,655</b>	<b>1,515,970</b>	<b>1,518,239</b>
<b>Equity</b>			
Accumulated surplus (deficit)	403,615	403,974	405,823
Reserves	1,076,037	1,111,993	1,112,416
<b>Total equity</b>	<b>1,479,652</b>	<b>1,515,967</b>	<b>1,518,239</b>

## Prospective statement of cash flows

### A forecast for the year ending 30 June 2020

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Cash flows from operating activities</b>			
Receipts from rates revenue	65,699	68,583	68,762
Interest received	12	12	12
Receipts from other revenue	24,236	23,761	26,309
Payments to suppliers and employees	(63,521)	(62,666)	(62,170)
Interest paid	(2,540)	(2,813)	(2,859)
<b>Net cash flows from operating activities</b>	<b>23,886</b>	<b>26,877</b>	<b>30,054</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	(33,985)	(33,932)	(42,796)
Purchase of intangible assets	(599)	(338)	(338)
<b>Net cash flows from investing activities</b>	<b>(34,584)</b>	<b>(34,270)</b>	<b>(43,134)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings	13,354	9,281	18,740
Repayment of borrowings	(2,786)	(1,915)	(5,175)
<b>Net cash flows from financing activities</b>	<b>10,568</b>	<b>7,366</b>	<b>13,565</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(130)</b>	<b>(27)</b>	<b>485</b>
Cash and cash equivalents at the beginning of the year	584	454	358
<b>Cash and cash equivalents at the end of the year</b>	<b>454</b>	<b>427</b>	<b>843</b>

## Prospective funding impact statement - Whole of Council

### A forecast for the year ending 30 June 2020

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	22,794	23,988	24,169
Targeted rates	42,925	45,074	44,776
Subsidies and grants for operating purposes	3,349	3,417	3,484
Fees and charges	11,326	11,631	11,950
Interest and dividends from investments	12	12	12
Local authorities fuel tax, fines, infringement fees and other receipts	687	701	670
<b>Total operating funding (A)</b>	<b>81,093</b>	<b>84,823</b>	<b>85,061</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	63,521	63,665	62,896
Finance costs	2,540	2,813	2,859
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>66,061</b>	<b>66,478</b>	<b>65,755</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>15,032</b>	<b>18,345</b>	<b>19,306</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	6,502	5,556	7,735
Development and financial contributions	2,385	2,468	2,470
Increase (decrease) in debt	10,568	7,366	13,565
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>19,455</b>	<b>15,390</b>	<b>23,770</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	1,372	533	533
- to improve the level of service	17,054	19,006	23,529
- to replace existing assets	16,159	14,731	19,072
Increase (decrease) in reserves	(98)	(535)	(58)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>34,487</b>	<b>33,735</b>	<b>43,076</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(15,032)</b>	<b>(18,345)</b>	<b>(19,306)</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

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Surplus/(deficit) of operating funding from prospective funding impact statement</b>	<b>15,032</b>	<b>18,344</b>	<b>19,306</b>
<b>Items recognised as income in statement of comprehensive revenue and as capital expenditure funding sources in funding impact statement</b>			
Subsidies and grants for capital expenditure	6,502	5,556	7,725
Development and financial contributions	2,385	2,468	2,470
<b>Non-cash items recognised in statement of comprehensive revenue and not included in funding impact statement</b>			
Assets vested	2,157	2,157	2,157
Gain on revaluation of swaps	3,054	1,768	642
Gain on revaluation of forestry assets	79	53	53
Depreciation	(21,288)	(22,267)	(22,418)
Decrease/(increase) in provisions	15	16	-1
<b>Surplus/(deficit) before tax from statement of comprehensive revenue and expense</b>	<b>7,936</b>	<b>8,095</b>	<b>9,945</b>

## Prospective statement of financial reserves

A forecast for the year ending 30 June 2020

### Retained earnings reserves

	Activities to which the fund relates		Opening balance 2019/2020 (\$'000)	Transfers in		Transfers out		Closing balance 2019/2020 (\$'000)
				2019/2020 (\$'000)	2019/2020 (\$'000)	2019/2020 (\$'000)	2019/2020 (\$'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		(1,461)	(223)	1,404		(280)	
<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		(165)	0	0		(165)	
<b>Coromandel/Colville Community Board</b>	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Cemeteries, Public Conveniences, Water Supply Loan		59	(59)	0		0	
<b>Mercury Bay Community Board</b>	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Cemeteries, Public Conveniences		(483)	0	472		(11)	
<b>Tairua/Pauanui Community Board</b>	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Cemeteries, Public Conveniences		0	0	0		0	
<b>Whangamata Community Board</b>	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Harbours, Cemeteries, Public Conveniences		(240)	0	200		(40)	
<b>Total retained earnings reserves</b>			<b>(2,290)</b>	<b>(262)</b>	<b>2,076</b>		<b>(496)</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

Activities to which the fund relates	Opening balance		Transfers in		Transfers out		Closing balance
	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020	
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
<b>District</b>							
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	(14,417)	(15,068)	(15,068)	11,324			(18,161)
<b>Thames Community Board</b>							
Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Swimming Pool, Cemeteries, Public Conveniences	(1,264)	(1,054)	(1,054)	967			(1,351)
<b>Coromandel/Colville Community Board</b>							
Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	86	(377)	(377)	201			(90)
<b>Mercury Bay Community Board</b>							
Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	(9)	(1,700)	(1,700)	1,543			(166)
<b>Tairua/Pauanui Community Board</b>							
Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	0	(687)	(687)	555			(132)
<b>Whangamata Community Board</b>							
Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	(439)	(536)	(536)	275			(700)
<b>Total depreciation reserves</b>	<b>(16,043)</b>	<b>(19,422)</b>	<b>(19,422)</b>	<b>14,865</b>			<b>(20,600)</b>

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		Transfers in		Transfers out		Closing balance	
	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$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.	(24,359)	(390)		0			(24,749)	
<b>Disaster reserve</b>								
Fund repairs to infrastructure caused by natural disasters after subsidies and insurance have been applied.	(2,979)	(586)		577			(2,988)	
<b>General purpose reserve</b>								
Any one off, unbudgeted, Community Board capital expenditure project as approved by Council.	(206)	-		-			(206)	
<b>Insurance reserve</b>								
Fund insurance excess of any legal settlements within Building Control, Community Health & Safety and Resource Consents activities.	(2,417)	(188)		10			(2,595)	
<b>Solid waste levy reserve</b>								
Fund expenditure that promotes or achieves waste minimisation.	(359)	(116)		36			(439)	
<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	(513)	(283)		0			(796)	
<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.	(272)	0		148			(124)	
<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.	(13)	0		13			-	
<b>Hot Water Beach parking reserve</b>								
Fund toilet, shower and car park facilities at Hot Water Beach.	(179)	(155)		0			(334)	
<b>Hahei parking reserve</b>								
Fund outstanding loans on the construction of car parks.	0	(50)		0			(50)	
<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.	(172)	(55)		0			(227)	
<b>Ohuka Park water reserve</b>								
Fund development contributions payable when connecting to Council's water scheme in Ohuka Park.	-	(25)		0			-	



## Special reserves continued

Use of the reserve	Opening balance	Transfers in	Transfers out	Closing balance
	2019/2020 (\$'000)	2019/2020 (\$'000)	2019/2020 (\$'000)	2019/2020 (\$'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.	(1,169)	0	190
<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.	(1,056)	0	501
<b>Off street parking RMA reserve</b>	Reserve contributions collected under RMA to be used for acquisition or development of parking.	(70)	0	0
<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
<b>Total special reserves</b>		<b>(36,319)</b>	<b>(1,848)</b>	<b>1,500</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	Transfers in	Transfers out	Closing balance
	2019/2020 (\$'000)	2019/2020 (\$'000)	2019/2020 (\$'000)	2019/2020 (\$'000)
<b>District</b>				
<b>Thames Community Board</b>				
Representation, District Roads and Footpaths, Rubbish and Recycling, Wastewater, Water, Stormwater	(366)	(1,579)	1,457	(488)
Airfield, Library, Halls, Swimming Pool, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(252)	(23)	22	(253)
<b>Coromandel/Colville Community Board</b>				
Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(117)	(55)	55	(117)
<b>Mercury Bay Community Board</b>				
Library, Halls, Harbour, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(880)	(764)	748	(896)
<b>Tairua/Pauanui Community Board</b>				
Library, Halls, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(147)	(17)	17	(147)
<b>Whangamata Community Board</b>				
Halls, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(702)	(56)	56	(702)
<b>Total development contributions reserves</b>	<b>(2,464)</b>	<b>(2,494)</b>	<b>2,355</b>	<b>(2,603)</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)	Wastewater	Water supply
Local works and services	Stormwater	Water supply loan charges (Coromandel, Ohuka Park)

Water supply development contributions (Ohuka Park)		
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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 2019	17 December 2019
	Cycle 2	20 May 2020	27 May 2020
Thames urban	Cycle 1	20 January 2020	27 January 2020
	Cycle 2	29 May 2020	5 June 2020
Thames rural	Cycle 1	20 January 2020	27 January 2020

Volumetric water - Due dates for payment of water volumetric rates			
	Cycle 2	29 May 2020	5 June 2020
Coromandel	Cycle 1	30 January 2020	7 February 2020
	Cycle 2	10 June 2020	17 June 20120
Whitianga	Cycle 1	30 January 2020	7 February 2020
	Cycle 2	10 June 2020	17 June 2020

### Water supply loan charges (Coromandel and Ohuka Park)

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.

### Water supply - development contributions (Ohuka Park)

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.

### 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

	Targeted rate assessed per separately used or inhabited part	Targeted rate assessed against improvement value
Kennedy Bay, Tuataewa 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>		
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.**

## 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.

#### Lump sum contributions:

The Council does not offer this payment option under Part 4A of the Local Government Rating Act 2002 [LG(R)A 2002]. It does however continue to provide for payments in advance via its internal 'lump sum payments policy' based on section 56 of the LG(R)A 2002 referred to as 'payments in advance' which are a targeted rate. It continues to do this because section 56 provides more flexibility to Council than offering lump sums under the more prescriptive Part 4A of the LG(R)A 2002.

#### 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 2019	22 October 2019
Instalment 2	17 February 2020	24 February 2020
Instalment 3	15 May 2020	22 May 2020

Note - a further penalty of 10% will be added to all rates (including volumetric water) that remain unpaid from previous years on 5 July 2019.



## Rating mechanisms

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Rating mechanism</b>			
<b>General rate</b>	10,839	11,281	11,068
<b>Uniform annual general charge</b>	11,844	12,556	12,554
<b>Targeted rates</b>			
Rubbish and recycling	2,421	2,523	2,523
Moanataiari flood protection loan	4	4	4
Land drainage	12	13	13
Local works and services (rate in \$)	5,592	6,063	6,018
Local works and services (fixed charge)	5,715	6,176	6,121
Wastewater	15,418	15,527	15,789
Wastewater loans	79	86	79
Stormwater	1,754	1,912	1,913
Water	7,548	8,320	8,164
Water loans	74	82	107
Economic development	543	560	554
Roading and building control	2,322	2,415	2,371
<b>Sub total</b>	<b>64,165</b>	<b>67,518</b>	<b>67,278</b>
Penalties (no GST)	600	600	750
<b>Sub total</b>	<b>64,765</b>	<b>68,118</b>	<b>68,028</b>
Water supplied by volume	1,514	1,514	1,643
<b>Sub total</b>	<b>66,279</b>	<b>69,632</b>	<b>69,671</b>
Less internal rates charged	(547)	(559)	(726)
<b>Total</b>	<b>65,732</b>	<b>69,073</b>	<b>68,945</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)
<b>General rate</b>							
(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 Rural other Industrial and commercial Commercial forestry Residential Off-shore island (used) Off-shore island (unused)	Ratio 0.6 Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 0.5 Ratio 0.1	823,558,500 1,083,200,300 485,815,650 40,077,000 10,345,773,751 73,697,000 6,826,000	\$ 0.000612 \$ 0.001019 \$ 0.001019 \$ 0.001019 \$ 0.001019 \$ 0.000510 \$ 0.000102	\$ 503,632.13 \$ 1,104,018.88 \$ 495,152.79 \$ 40,847.26 \$ 10,544,614.43 \$ 37,556.71 \$ 695.72
<b>Uniform annual general charge</b>							
(Partially funds district representation, local district 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			29,156	\$ 495.18	\$ 14,437,444.00
<b>Targeted rates and activities funded</b>							
<b>Rubbish and recycling</b> (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 Coromandel/Colville community Mercury Bay community Tairua/Pauanui community Whangamata community	Ratio 1.0000 Ratio 1.0000 Ratio 1.0962 Ratio 1.1731 Ratio 1.1731	5,427 2,216 8,551 4,021 5,474	\$ 103.02 \$ 103.02 \$ 112.93 \$ 120.85 \$ 120.85	\$ 559,098.16 \$ 228,295.84 \$ 965,683.80 \$ 485,956.45 \$ 661,558.22

## 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>Moanatairi 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 \$	213.45 \$	4,269.00
	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 \$	106.73 \$	320.19
<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 \$	0.000099 \$	7,190.29
<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 \$	0.000142 \$	7,629.14
<b>Local works and services</b>	Every rating unit in the Thames community area	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	213,069,500 \$	0.000917 \$	195,354.58
<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)			Rural other	Ratio 1.0	188,321,000 \$	0.000917 \$	172,663.71
			Industrial and commercial	Ratio 1.0	138,625,500 \$	0.000917 \$	127,099.97
			Commercial forestry	Ratio 1.0	2,760,000 \$	0.000917 \$	2,530.53
			Residential	Ratio 1.0	1,114,301,350 \$	0.000917 \$	1,021,656.66
			Farming and horticultural, rural other and residential part of a rating unit		5,473 \$	346.37 \$	1,895,663.78
			Industrial and commercial and commercial forestry		399 \$	346.37 \$	138,200.23

## 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	145,904,500	\$ 0.000504	\$ 73,599.05
<b>Coromandel/Colville</b>	Coromandel/Colville		Rural other	Ratio 1.0	260,091,050	\$ 0.000504	\$ 131,198.52
(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)	community area		Industrial and commercial	Ratio 1.0	41,834,000	\$ 0.000504	\$ 21,102.45
			Commercial forestry	Ratio 1.0	3,910,000	\$ 0.000504	\$ 1,972.33
			Residential	Ratio 1.0	591,129,701	\$ 0.000504	\$ 298,185.35
			Off-shore island used	Ratio 0.5	18,107,000	\$ 0.000252	\$ 4,566.88
			Off-shore island unused	Ratio 0.1	5,749,000	\$ 0.000050	\$ 290.00
		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		2,713	\$ 244.65	\$ 663,726.59
		Fixed amount for each rating unit	Industrial and commercial and commercial forestry		111	\$ 244.65	\$ 27,155.79
<b>Local works and services</b>	Every rating unit in the	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	339,456,500	\$ 0.000640	\$ 217,180.87
<b>Mercury Bay</b>	Mercury Bay community area		Rural other	Ratio 1.0	440,732,150	\$ 0.000640	\$ 281,976.02
(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	155,801,150	\$ 0.000640	\$ 99,680.02
			Commercial forestry	Ratio 1.0	12,277,000	\$ 0.000640	\$ 7,854.70
			Residential	Ratio 1.0	3,536,683,100	\$ 0.000640	\$ 2,262,734.48
			Off-shore island used	Ratio 0.5	43,000,000	\$ 0.000320	\$ 13,755.48
		Fixed amount for each separately used or inhabited part of a rating unit	Farming and horticultural, rural other, residential and off-shore islands used		9,356	\$ 215.55	\$ 2,016,642.22
		Fixed amount for each rating unit	Industrial and commercial and commercial forestry		261	\$ 215.55	\$ 56,257.33

## 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	85,833,000	\$ 0.000448	\$ 38,437.26
<b>Tairua/Pauanui</b>	Tairua/Pauanui community area		Rural other	Ratio 1.0	85,459,500	\$ 0.000448	\$ 38,270.00
'(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	\$ 0.000448	\$ 22,414.01
			Commercial forestry	Ratio 1.0	8,500,000	\$ 0.000448	\$ 3,806.42
			Residential	Ratio 1.0	2,096,406,500	\$ 0.000448	\$ 938,801.11
			Off-shore island used	Ratio 0.5	12,590,000	\$ 0.000224	\$ 2,818.99
			Off-shore island unused	Ratio 0.1	1,077,000	\$ 0.000045	\$ 48.23
			Fixed amount for each separately used or inhabited rural other, residential, off-shore islands used and off-shore islands unused		4501	\$ 265.70	\$ 1,195,915.18
<b>Local works and services</b>							
<b>Whangamata</b>	Every rating unit in the Whangamata community area	Rate in the \$ on land value	Industrial and commercial and commercial forestry	Ratio 1.0	114	\$ 265.70	\$ 30,289.79
'(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)			Farming and horticultural	Ratio 1.0	39,295,000	\$ 0.000289	\$ 11,337.91
			Rural other	Ratio 1.0	108,596,600	\$ 0.000289	\$ 31,333.71
			Industrial and commercial	Ratio 1.0	99,503,000	\$ 0.000289	\$ 28,709.90
			Commercial forestry	Ratio 1.0	12,630,000	\$ 0.000289	\$ 3,644.17
			Residential	Ratio 1.0	3,007,253,100	\$ 0.000289	\$ 867,691.88
			Fixed amount for each separately used or inhabited rural other and residential part of a rating unit		5,450	\$ 179.91	\$ 980,496.39
<b>Local works and services</b>							
		Fixed amount for each rating unit	Industrial and commercial and commercial forestry		193	\$ 179.91	\$ 34,722.17

## Rating funding impact statement continued

Categories on which rate is set							Factor or factors	Differential categories	Differential calculation	Unit of measure	Indicative rate or charge	Revenue sought (GST inclusive)
Targeted rates and activities funded continued												
Wastewater (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	18,568 \$ 319 \$ 3,563 \$	839.02 \$ 839.02 \$ 419.51 \$	\$ 15,578,862.72 \$ 267,646.34 \$ 1,494,708.31					
	Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 0.75	1,296 \$	629.26 \$	\$ 815,524.27						
Wastewater loan (Whangapoua Rd) (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	\$ 377.51	\$ 3,397.59						
Wastewater loan (Cooks Beach) (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	102 \$ 1 \$	689.65 \$ 689.65 \$	\$ 70,344.30 \$ 689.65					
	Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 1.0	4 \$	689.65 \$	\$ 2,758.60						
	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	31 \$ 1 \$ 9 \$	344.83 \$ 344.83 \$ 172.41 \$	\$ 10,689.73 \$ 344.83 \$ 1,551.69					
	Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 0.5	1 \$	344.83 \$	\$ 344.83						

## 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>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	23,607\$	68.76\$	1,623,194.30
		Fixed amount for each separately used or inhabited part of a rating unit		Ratio 0.60	830\$	41.26\$	34,241.99
<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	5,691,012,800\$	0.000094\$	535,299.64
		Fixed amount for each separately used or inhabited part of a rating unit	The provision to the land of the water service (connected) and metered and within a scheduled reading scheme	Ratio 0.60	131,465,000\$	0.000056\$	7,419.40
				Ratio 0.5	7,791\$	280.82\$	2,187,888.46
		Fixed amount for each separately used or inhabited part of a rating unit	The provision to the land of the water service (connected) and unmetered and not within a scheduled reading scheme	Ratio 1.0	11,696\$	561.65\$	6,569,001.01
		Fixed amount for each rating unit	The availability to the land of the water service (not connected)	Ratio 0.75	1,500\$	421.23\$	631,850.73
<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			1,376,302\$	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\$	316.14\$	63,860.28
	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\$	158.07\$	2,371.05
<b>Water loan (Ohuka Park)</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	62\$	429.41\$	26,623.42
<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			782,835,500\$	0.000814\$	637,443.99
<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			20,017,960,950\$	0.000136\$	2,726,752.03
<b>Ohuka Park development contribution payment plan</b> (A targeted rate to fund development contributions payable when connecting to Council's water scheme in Ohuka Park)	Every rating unit where the land is situated and the ratepayer has opted to pay over five years	Fixed amount for each rating unit		Ratio 1.0	47\$	611.57\$	28,743.79
						<b>Total rate revenue required (including GST) (excluding penalties)</b>	<b>79,254,657</b>



## Rating scenarios (including GST)

### Thames

Residential CV average \$454,406	2018/2019	2019/2020
General rate	215.43	218.63
UAGC	472.32	495.18
Rubbish and recycling	100.10	103.02
Wastewater	832.52	839.02
Roading and building control CV	61.51	61.90
Works and services rate	186.29	196.68
Works and services charge	347.37	346.37
Stormwater - charge	63.66	68.76
Stormwater - rate	21.38	22.56
Water (serviced and metered)	285.75	280.82
<b>Total</b>	<b>2,586.32</b>	<b>2,632.94</b>
<b>Increase/(decrease)</b>		<b>1.77%</b>

Commercial CV \$1,740,000	2018/2019	2019/2020
General rate	672.86	681.96
UAGC	472.32	495.18
Rubbish and recycling	100.10	103.02
Wastewater	832.52	839.02
Roading and building control CV	235.55	237.01
Economic development rate	844.05	872.01
Works and services rate	581.84	613.47
Works and services charge	347.37	346.37
Stormwater - charge	63.66	68.76
Stormwater - rate	95.35	100.73
Water (serviced and metered)	285.75	280.82
<b>Total</b>	<b>2,218.03</b>	<b>2,282.16</b>
<b>Increase/(decrease)</b>		<b>2.81%</b>

Farming and horticultural CV \$4,820,000	2018/2019	2019/2020
General rate	2,560.89	2,599.01
UAGC	472.32	495.18
Rubbish and recycling	100.10	103.02
Roading and building control CV	652.49	656.56
Land drainage	403.01	419.36
Works and services rate	3,690.79	3,896.65
Works and services charge	347.37	419.36
Water (serviced and metered)	285.75	280.82
<b>Total</b>	<b>8,512.73</b>	<b>8,869.96</b>
<b>Increase/(decrease)</b>		<b>4.03%</b>

Rural other CV \$505,000	2018/2019	2019/2020
General rate	351.50	356.73
UAGC	472.32	495.18
Rubbish and recycling	100.10	103.02
Roading and building control CV	68.36	68.79
Works and services rate	303.95	320.90
Works and services charge	347.37	346.37
Water (serviced and metered)	285.75	280.82
<b>Total</b>	<b>1,929.34</b>	<b>1,971.81</b>
<b>Increase/(decrease)</b>		<b>2.15%</b>

## Rating scenarios continued Coromandel/Colville

Residential CV average \$475,897	2018/2019	2019/2020
General rate	248.00	251.69
UAGC	472.32	495.18
Rubbish and recycling	100.10	103.02
Wastewater	832.52	839.02
Roading and building control CV	64.42	64.82
Works and services rate	109.86	124.57
Works and services charge	224.29	244.65
Stormwater - charge	63.66	68.76
Stormwater - rate	20.40	21.54
Water (serviced and metered)	285.75	280.82
<b>Total</b>	<b>2,421.32</b>	<b>2,494.07</b>
<b>Increase/(decrease)</b>		<b>2.92%</b>

Farming and horticultural CV \$4,820,000	2018/2019	2019/2020
General rate	2,560.89	2,599.01
UAGC	472.32	495.18
Rubbish and recycling	100.10	103.02
Roading and building control CV	652.49	656.56
Works and services rate	1,890.70	2,143.84
Works and services charge	224.29	244.65
<b>Total</b>	<b>5,900.79</b>	<b>6,242.26</b>
<b>Increase/(decrease)</b>		<b>5.47%</b>

Commercial CV \$1,740,000	2018/2019	2019/2020
General rate	672.86	681.96
UAGC	472.32	495.18
Rubbish and recycling	100.10	103.02
Wastewater	832.52	839.02
Roading and building control CV	235.55	237.01
Economic development rate	844.05	872.01
Works and services rate	298.06	337.52
Works and services charge	224.29	244.65
Stormwater - charge	63.66	68.76
Stormwater - rate	95.35	100.73
Water (serviced and metered)	285.75	280.82
<b>Total</b>	<b>4,124.51</b>	<b>4,260.68</b>
<b>Increase/(decrease)</b>		<b>3.20%</b>

Rural other CV \$505,000	2018/2019	2019/2020
General rate	351.50	356.73
UAGC	472.32	495.18
Rubbish and recycling	100.10	103.02
Roading and building control CV	68.36	68.79
Water (serviced and metered)	285.75	280.82
<b>Total</b>	<b>1,278.02</b>	<b>1,304.54</b>
<b>Increase/(decrease)</b>		<b>2.03%</b>

## Rating scenarios continued

### Mercury Bay

	2018/2019	2019/2020
<b>Residential CV average \$640,732</b>		
General rate	348.49	348.52
UAGC	472.32	495.18
Rubbish and recycling	109.73	112.93
Wastewater	832.52	839.02
Roading and building control CV	86.74	87.28
Works and services rate	212.32	222.01
Works and services charge	205.45	215.55
Stormwater - charge	63.66	68.76
Stormwater - rate	26.17	27.63
Water (serviced and metered)	285.75	280.82
<b>Total</b>	<b>2,643.14</b>	<b>2,697.70</b>
<b>Increase/(decrease)</b>		<b>2.02%</b>

	2018/2019	2019/2020
<b>Farming and horticultural CV \$4,820,000</b>		
General rate	2,560.89	2,599.01
UAGC	472.32	495.18
Rubbish and recycling	109.73	112.93
Roading and building control CV	652.49	656.56
Works and services rate	2,600.40	2,719.11
Works and services charge	205.45	215.55
Water (serviced not metered)	510.81	561.65
<b>Total</b>	<b>7,112.09</b>	<b>7,359.99</b>
<b>Increase/(decrease)</b>		<b>3.37%</b>

	2018/2019	2019/2020
<b>Islands CV \$44,500,000</b>		
General rate	19,081.17	19,365.17
UAGC	2,833.90	2,971.08
Roading and building control CV	6,024.07	6,061.58
Works and services rate	11,625.31	12,156.01
Works and services charge	1,345.76	1,411.82
<b>Total</b>	<b>40,910.22</b>	<b>41,965.66</b>
<b>Increase/(decrease)</b>		<b>2.52%</b>

	2018/2019	2019/2020
<b>Commercial CV \$1,740,000</b>		
General rate	672.86	681.96
UAGC	472.32	495.18
Rubbish and recycling	109.73	112.93
Wastewater	832.52	839.02
Roading and building control CV	235.55	237.01
Economic development rate	844.05	872.01
Works and services rate	409.95	428.08
Works and services charge	205.45	215.55
Stormwater - charge	63.66	68.76
Stormwater - rate	95.35	100.73
Water (serviced and metered)	285.75	280.82
<b>Total</b>	<b>4,227.18</b>	<b>4,332.05</b>
<b>Increase/(decrease)</b>		<b>2.42%</b>

	2018/2019	2019/2020
<b>Rural other CV \$505,000</b>		
General rate	351.50	356.73
UAGC	472.32	495.18
Rubbish and recycling	109.73	112.93
Roading and building control CV	68.36	68.79
Works and services rate	214.15	223.93
Works and services charge	205.45	215.55
Water (serviced not metered)	510.81	561.65
<b>Total</b>	<b>1,932.31</b>	<b>2,034.76</b>
<b>Increase/(decrease)</b>		<b>5.04%</b>

## Rating scenarios continued

### Tairua/Pauanui

Residential CV average \$829,979	2018/2019	2019/2020
General rate	588.23	588.28
UAGC	472.32	495.18
Rubbish and recycling	117.42	120.85
Wastewater	832.52	839.02
Roading and building control CV	112.36	113.06
Works and services rate	265.48	265.48
Works and services charge	254.06	265.70
Stormwater - charge	63.66	68.76
Stormwater - rate	21.76	22.97
Water (serviced not metered)	510.81	561.65
<b>Total</b>	<b>3,238.62</b>	<b>3,340.95</b>
<b>Increase/(decrease)</b>		<b>3.06%</b>

Farming and horticultural CV \$4,820,000	2018/2019	2019/2020
General rate	2,560.89	2,599.01
UAGC	472.32	495.18
Roading and building control CV	652.49	656.56
Works and services rate	1,926.28	1,903.21
Works and services charge	254.06	265.70
Water (serviced not metered)	510.81	561.65
<b>Total</b>	<b>6,376.86</b>	<b>6,481.31</b>
<b>Increase/(decrease)</b>		<b>1.61%</b>

Forestry CV \$9,500,000	2018/2019	2019/2020
General rate	8,837.60	8,969.13
Roading and building control CV	1,286.04	1,294.05
Works and services rate	4,305.79	4,256.03
<b>Total</b>	<b>14,429.42</b>	<b>14,519.21</b>
<b>Increase/(decrease)</b>		<b>0.62%</b>

Commercial CV \$1,740,000	2018/2019	2019/2020
General rate	672.86	681.96
UAGC	472.32	495.18
Rubbish and recycling	117.42	120.85
Wastewater	832.52	839.02
Roading and building control CV	235.55	237.01
Economic development rate	844.05	872.01
Works and services rate	303.67	299.63
Works and services charge	254.06	265.70
Stormwater - charge	63.66	68.76
Stormwater - rate	95.35	100.73
Water (serviced not metered)	510.81	561.65
<b>Total</b>	<b>4,402.28</b>	<b>4,542.50</b>
<b>Increase/(decrease)</b>		<b>3.09%</b>

Rural other CV under \$505,000	2018/2019	2019/2020
General rate	351.50	356.73
UAGC	472.32	495.18
Rubbish and recycling	117.42	120.85
Roading and building control CV	68.36	68.79
Works and services rate	158.63	156.74
Works and services charge	254.06	265.70
Water (serviced not metered)	510.81	510.70
<b>Total</b>	<b>1,933.11</b>	<b>1,974.69</b>
<b>Increase/(decrease)</b>		<b>2.11%</b>

## Rating scenarios continued

### Whangamata

Residential CV average \$790,266	2018/2019	2019/2020
General rate	607.70	616.74
UAGC	472.32	495.18
Rubbish and recycling	117.42	120.85
Wastewater	832.52	839.02
Roading and building control CV	106.98	107.65
Works and services rate	138.74	174.59
Works and services charge	144.37	179.91
Stormwater - charge	63.66	68.76
Stormwater - rate	16.50	17.42
Water	510.81	561.65
<b>Total</b>	<b>3,011.01</b>	<b>3,181.77</b>
<b>Increase/(decrease)</b>		<b>5.37%</b>

Farming and horticultural CV \$4,820,000	2018/2019	2019/2020
General rate	2,560.89	2,599.01
UAGC	472.32	495.18
Roading and building control CV	652.49	656.56
Works and services rate	974.42	1,226.27
Works and services charge	144.37	179.91
<b>Total</b>	<b>4,804.50</b>	<b>5,156.93</b>
<b>Increase/(decrease)</b>		<b>6.83%</b>

Commercial CV \$1,740,000	2018/2019	2019/2020
General rate	672.86	681.96
UAGC	472.32	495.18
Rubbish and recycling	117.42	120.85
Wastewater	832.52	839.02
Roading and building control CV	235.55	237.01
Economic development rate	844.05	872.01
Works and services rate	153.61	193.06
Works and services charge	144.37	179.91
Stormwater - charge	63.66	68.76
Stormwater - rate	95.35	100.73
Water	510.81	561.65
<b>Total</b>	<b>4,142.52</b>	<b>4,350.14</b>
<b>Increase/(decrease)</b>		<b>4.77%</b>

Rural other CV \$505,000	2018/2019	2019/2020
General rate	351.50	356.73
UAGC	472.32	495.18
Rubbish and recycling	117.42	120.85
Roading and building control CV	68.36	68.79
Works and services rate	80.25	100.99
Works and services charge	144.37	179.91
Water (serviced not metered)	510.81	561.65
<b>Total</b>	<b>1,745.02</b>	<b>1,884.10</b>
<b>Increase/(decrease)</b>		<b>7.38%</b>

## Capital expenditure statements

### Capital expenditure projects - Thames

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Thames</b>			
<b>District roads and footpaths</b>			
Totara Valley Road service extensions	0	11	11
<b>Local roads and footpaths</b>			
Footpath rehabilitation	51	53	53
Footpath construction	57	126	207
Streetlight improvements	10	21	21
Streetlight renewals	52	54	54
Street furniture renewals	10	11	11
Hauraki Rail Trail extension	0	16	16
CCTV expansion	0	32	32
Open drains	268	164	164
<b>Airfield</b>			
Renewals	0	0	120
<b>Halls</b>			
Furniture and fittings	5	5	5
<b>Libraries</b>			
Library books	79	81	81
Furniture and fittings	5	5	5
<b>Harbour facilities</b>			
Wharf renewals	103	105	105
Ruamahanga boat ramp improvements	0	70	70
<b>Parks and reserves</b>			
Renewals	123	127	127
Minor reserves projects	72	63	63
Rhodes Park grandstand and club rooms	0	332	0
WW1 monument	51	53	53
Thames reserves car park reseals	0	0	75
Waiokarake to Karaka connector trail	21	0	0
Te Puru skate area	57	0	0
Southern gateway improvements	29	0	0
<b>Public conveniences</b>			
Renewals	26	158	158
<b>Cemeteries</b>			
Minor works	16	17	17
<b>Stormwater</b>			
Totara Valley Road service extensions	10	328	328
Kopu drainage upgrade	0	0	150
<b>Wastewater</b>			
Airfield expansion	31	411	411
Totara Valley Road service extensions	15	511	511
<b>Water</b>			
Thames South water	790	623	623
Totara Valley Road service extensions	15	65	65
<b>Rubbish and recycling</b>			
Refuse transfer station second weighbridge	0	0	398
<b>Total Thames</b>	<b>1,896</b>	<b>3,442</b>	<b>3,934</b>

## Capital expenditure projects - Coromandel/Colville

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Coromandel/Colville</b>			
<b>District roads and footpaths</b>			
Te Kouma Road intersection	225	785	942
Pottery Lane extension	0	316	316
Coromandel bypass (Victoria Street) land purchase	0	0	137
<b>Local roads and footpaths</b>			
Footpath rehabilitation	5	5	5
Footpath construction	54	56	296
Streetlight improvements	21	21	21
Streetlight renewals	10	11	11
<b>Halls</b>			
Renewals	638	0	0
<b>Harbour facilities</b>			
Sugarloaf renewals	5	5	5
Jacks Point boat ramp enhancement	82	0	0
Wharf renewals	5	5	5
<b>Parks and reserves</b>			
Renewals	142	51	51
Minor reserves projects	10	42	42
Premier netball courts	21	0	0
Bike park	206	211	211
Hauraki House reserve improvements	77	42	42
<b>Public conveniences</b>			
Renewals	51	63	120
Dry vault	0	74	74
<b>Cemeteries</b>			
Minor works	36	0	0
<b>Total Coromandel</b>	<b>1,588</b>	<b>1,687</b>	<b>2,278</b>

## Capital expenditure projects - Mercury Bay

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Mercury Bay</b>			
<b>District roads and footpaths</b>			
Hahei Lees Road seal extension	0	139	1,561
Blacksmith Lane one way	61	0	0
Whitianga Town Centre upgrade	522	0	0
<b>Local roads and footpaths</b>			
Footpath rehabilitation	39	40	40
Footpath construction	278	285	285
Streetlight improvements	39	42	42
Streetlight renewals	41	42	42
Whitianga Town Centre upgrade	3,728	0	0
Hot Water Beach parking improvements	116	0	0
Lee/Monk St revised parking	67	0	0
Flaxmill Bay footbridge	145	0	0
Hahei Beach car park	0	16	16
Mercury Bay cycle development	26	0	0
Whangapoua drainage improvements	219	222	222
Hahei Beach reserve development	0	0	87
Hot Water Beach Bull Paddock car park sealing	0	0	200
Hot Water Beach Domain car park sealing	0	0	125
<b>Halls</b>			
Purchase of 2 Monk Street	630	0	0
<b>Libraries</b>			
Library books	32	33	33
Furniture and fittings	5	5	20
<b>Harbour facilities</b>			
Renewals	46	66	66
Whangapoua boat ramp	40	108	108
Whitianga boat ramp	514	0	0
Tourist boat facility	0	9	9
<b>Parks &amp; reserves</b>			
Renewals	192	203	203
Whitianga sports ground	287	121	300
Minor reserves projects	144	148	148
Sands Corner tennis courts refurbishment	72	0	0
Hahei Village car park extension	21	172	250
Skate park	10	14	14
Mother Browns bridge footpath	72	0	0
Purangi boat ramp access sealing	0	83	83
Taputapuatea walkway and footbridge	26	300	300
Meri Te Tai reserve development	9	191	191
Reserve car park resealing/sealing	0	0	69
Hahei tourist walkway	0	0	100



## Capital expenditure projects - Mercury Bay continued

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Mercury Bay continued</b>			
<b>Public conveniences</b>			
Renewals	71	75	75
Flaxmill Bay toilets water bore	0	62	62
Kuaotunu renewals	0	47	47
Whangapoua Beach front effluent	0	369	556
Whangapoua Meri Te Tai renewals	57	0	0
Whitianga Soldiers Memorial Park renewals	191	0	0
Hot Water Beach Domain Road replacement	0	0	200
Hahei central reserves renewals	0	0	188
<b>Cemeteries</b>			
Renewals	5	5	5
<b>Coastal and hazard management</b>			
Coastal erosion Flaxmill Bay and Cooks Beach	514	0	0
<b>Stormwater</b>			
Carina Creek development	386	0	0
Whitianga Town Centre upgrade	584	0	0
<b>Wastewater</b>			
Hahei wastewater extension	123	0	0
<b>Water</b>			
Whitianga Town Centre upgrade	225	0	0
Hahei water extension	15	0	0
<b>Rubbish and recycling</b>			
Transfer station replacement	648	1,307	1,307
<b>Total Mercury Bay</b>	<b>10,200</b>	<b>4,104</b>	<b>6,954</b>

## Capital expenditure projects - Tairua-Pauanui

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Tairua/Pauanui</b>			
<b>Local roads and footpaths</b>			
Footpath rehabilitation	39	40	40
Streetlight improvements	10	0	0
Streetlight renewals	21	21	21
Tairua Ocean Beach Road kerb and channel	0	172	172
<b>Libraries</b>			
Tairua Library books	9	10	10
Tairua Furniture and fittings	15	5	5
<b>Harbour facilities</b>			
Pauanui Royal Billy Point boat ramp/pontoon	1,008	0	0
Pauanui Wharf pontoon replacement	115	0	400
Pauanui Pleasant Point boat ramp	0	53	53
<b>Parks &amp; reserves</b>			
Renewals	34	36	36
Minor reserves projects	34	24	24
Reserve car park reseals	0	21	87
Tairua skate path	0	21	21
Pauanui Kennedy Park fitness equipment	0	53	53
Ian Hopper reserve development	51	0	0
Pauanui playground equipment replacement	129	105	105
Pauanui skate bowl upgrade	0	8	8
Pauanui beach access replacement	10	63	63
<b>Public conveniences</b>			
Renewals	15	126	538
Pepe Reserve renewals and extension	411	0	0
<b>Cemeteries</b>			
Renewals	16	0	0
<b>Total Tairua/Pauanui</b>	<b>1,917</b>	<b>758</b>	<b>1,636</b>

## Capital expenditure projects - Whangamata

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>Whangamata</b>			
<b>District roads and footpaths</b>			
Wentworth Valley Road seal extension	51	1,265	1,518
<b>Local roads and footpaths</b>			
Footpath rehabilitation	16	17	27
Streetlight improvements	21	23	23
Streetlight renewals	31	32	32
Christmas lights and decorations	2	2	2
Street furniture renewals	3	2	2
Whangamata and Onemana CCTV cameras	113	0	0
Nib kerb construction	257	263	263
Event street flags	23	0	0
Wentworth walkway upgrade	36	0	0
<b>Harbour facilities</b>			
Renewals	5	13	113
<b>Parks &amp; reserves</b>			
Renewals	25	26	26
Minor reserves projects	9	9	9
Beach access renewals	0	16	16
Boardwalk extensions	0	295	295
Skate bowl upgrade	54	285	285
Williamson Park road reseal	15	0	0
Williamson Park shade sails	77	0	0
Reserve car park resealing	0	0	35
Harbour walkway	0	0	112
<b>Public conveniences</b>			
Onemana renewals	154	0	108
Whangamata renewals	31	26	26
<b>Cemeteries</b>			
Minor works	10	0	0
<b>Total Whangamata</b>	<b>933</b>	<b>2,274</b>	<b>2,892</b>

## Capital expenditure projects - District

	2018/2019 Long-term plan (\$000)	2019/2020 Long-term plan (\$000)	2019/2020 Annual plan (\$000)
<b>District (No specific Community Board area)</b>			
<b>Council</b>			
Computer software	617	632	632
Computer hardware	308	316	316
Furniture and fittings	72	74	74
Plant and vehicles	390	419	419
Administration buildings renewals	75	93	93
Leased property renewals - surveyed	123	90	390
Leased property renewals - not surveyed	58	60	60
<b>District roads and footpaths</b>			
Area-wide pavement treatment	1,645	1,686	1,686
Unsealed road wearing course replacement	668	685	685
Unsealed road basecourse replacement	463	474	474
Major drainage control	720	738	1,021
Maintenance chip seals	847	962	2,167
Thin AC surfacing	652	597	270
Seal widening	165	153	153
Minor safety projects	1,021	1,282	1,282
Traffic services	118	121	134
Dust sealing	154	158	158
Maintenance extents structures and culvert upgrades	411	2,175	2,175
Preventative maintenance	0	0	400
Bridge component replacement	0	0	40
<b>Coastal and hazard management</b>			
In house alerting device	103	746	746
<b>Wastewater</b>			
Renewals	1,800	2,385	2,385
Consent renewals	273	338	338
<b>Water</b>			
Renewals	729	999	999
Bulk meters	93	132	132
Consent renewals	326	0	0
Drinking Water Standards upgrades	5,141	5,270	5,270
<b>Stormwater</b>			
Renewals	736	1,053	1,053
<b>Rubbish and recycling</b>			
Refuse transfer stations miscellaneous improvements	154	158	158
Refuse transfer stations renewals	206	211	211
Refuse transfer stations road construction	0	0	700
Pod renewals	0	0	200
Rubbish compactors	0	0	550
Open top hook bins	0	0	70
<b>Total District (No specific Community Board area)</b>	<b>18,068</b>	<b>22,007</b>	<b>25,441</b>
<b>Total capital expenditure</b>	<b>34,602</b>	<b>34,272</b>	<b>43,135</b>





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