



2022/23 MAHERE-A-TAU ANNUAL PLAN



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WHAKATAKI | INTRODUCTION

TĒNĀ KOUTOU AND GREETINGS

UPDATE FROM THE MAYOR AND ACTING CHIEF EXECUTIVE

The impact of COVID-19 pandemic has brought with it some extraordinary changes and challenges that have affected not only how we live and work, but how we deliver our services and capital projects. Higher inflation is affecting every country in the world and New Zealand and the Coromandel are not exempt from this trend. Globally, we are facing labour and material shortages, unpredictable supply chains and rising costs for freight and materials that are continuing to impact the delivery of our capital works programme and our long-term financial forecasting.

As a result, in this 2022/23 Annual Plan we've made some changes to what was described in the 2021-2031 Long Term Plan (LTP) for this financial year. These include:

- An increase in fees at existing charged boat ramps and the introduction of fees at three additional boat ramps to lessen the burden on ratepayers for maintaining these facilities;
- Changes to our capital expenditure including:
 - Capital spending increase from approximately \$43 million to \$54 million.
 - Projects committed to for 2021/22 that were not completed due to COVID-19 have been carried forward to this financial year; and
 - Other projects have been reduced due to supply shortages, reduced Waka Kotahi (NZTA) funding and to keep costs down.
- Open space in the heart of Matarangi currently occupied

by the golf course, and containing Council stormwater assets, is to be protected in perpetuity (contingent upon funding being attained by partners), through a shared ownership model between our Council and two local organisations.

- Operational spending is not immune from global inflation but is being offset to some extent by retained earnings. This year's Annual Plan includes support for Anzac Day commemorations, additional funding for our Shoreline Management Planning and annual budget to enable implementation of our Corporate Greenhouse Gases Emission Reduction Plan. More information is in the 'What's changed' section on page 7.

The average District-wide rates increase for the 2022/23 financial year has been set at 5.9 per cent compared with the 7.7 per cent forecast for the year in the LTP.

As we look to the future, we'll be welcoming and onboarding our 2022 elected team in October of this year and preparing to navigate some major legislative updates from central government. On the horizon lie transformative changes to the Resource Management Act, which is currently under review; and to the management of the 'three waters' (drinking water, wastewater and stormwater). The three water reforms are now mandatory for all councils and a transitional process is in place that will see four new multi-regional entities managing our water services from July 2024.

We can expect to see significant changes that we will need to respond to in our planning. Some of these changes may



MAYOR
SANDRA GOUDIE



ACTING CHIEF EXECUTIVE
BRUCE HINSON

see our Council taking a larger role in wider issues flagged by reforms; issues as varied as housing shortages, the impact of climate change and rising sea levels, social policy and reducing carbon emissions. Nationally, we have already begun to see how climate change poses a considerable challenge for our district's economy and for the safety of our local coastal communities, with sea-level rise in Aotearoa New Zealand predicted to happen twice as fast as expected. Fortunately our Council has been proactive, developing Shoreline Management Plans, creating a 100-year coastal pathway, and engaging with the worst-affected communities.

We'll continue to review our capital works programme and to 'right-size' infrastructure as we work towards a 2023/24 Annual Plan and a 2024-2034 Long Term Plan that offer a robust and strategic approach to future changes. This will help us to set our future directions, ensuring that our local communities can be well-designed, resilient to climate change and equipped with the necessary infrastructure and services they need to thrive.

NGĀ WHAKARITENGA MŌ NGĀ WAI E TORU | OUR PLANNING AND THREE WATERS

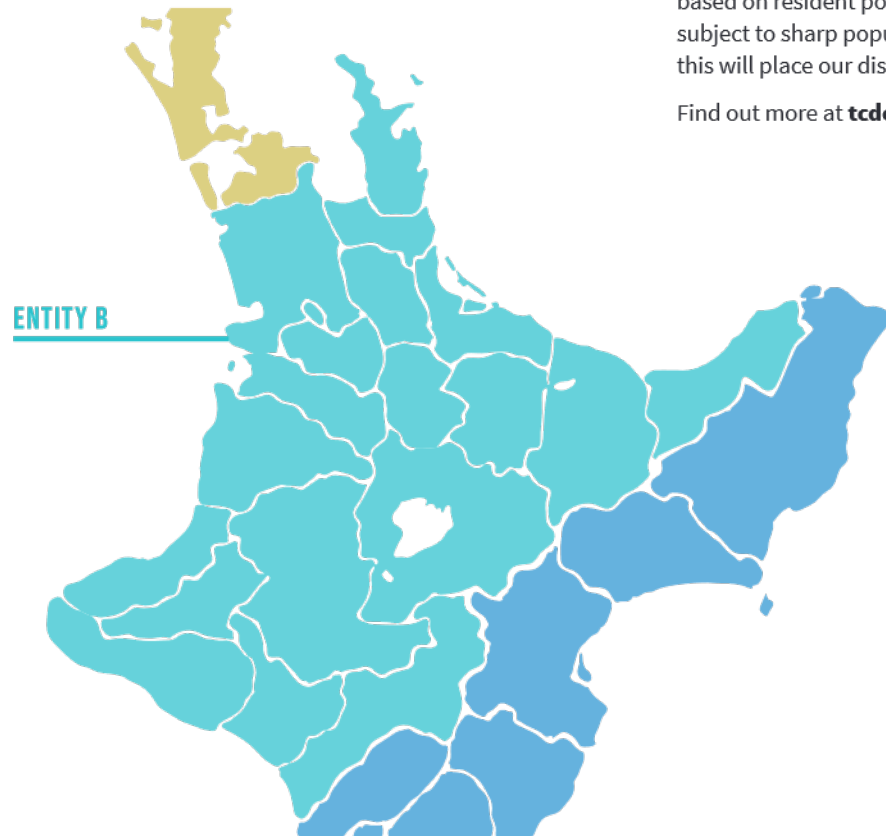
The three water reforms, which govern how our wastewater, stormwater and drinking water are managed, are now mandatory for all councils around Aotearoa New Zealand.

As a result, we can expect to see significant changes that will need to be reflected in our planning for our 2023/24 Annual Plan and the 2024-2034 LTP.

Four publicly-owned, multi-regional entities are being formed across the country and will oversee water services previously managed at a local level. Our region will be covered by Entity B (see below). The change will impact the way that water infrastructure and services are delivered in our district. A transitional process is currently underway and the new entities will be managing our water services from July 2024.

The government has announced that councils will receive non-financial shares in the new entities, with the allocation based on resident population. As a traditional holiday area subject to sharp population increases during peak periods, this will place our district at a disadvantage financially.

Find out more at tcdc.govt.nz/threewatersreform



HE AHA TĒNEI MEA TE MAHERE-Ā-TAU? | WHAT'S AN ANNUAL PLAN?

Every three years Council develops a Long Term Plan (LTP) which has detailed budgets for the following three years as well as a longer term view out to 10 years. In the two years between each Long Term Plan we develop an Annual Plan.

This provides an update and identifies changes to our

projects and the services we deliver, the costs of carrying this out and our revenue.

This is year two of the first three years of the 2021-2031 LTP. Here's an update on what we consulted on last year.

WHAT WE CONSULTED ON IN THE 2021-2031 LONG TERM PLAN

We consulted on six issues during the preparation of the 2021-2031 LTP. A summary of the decisions can be found on our website tcdc.govt.nz/longtermplan2021

A 'no frills' budget

We consulted on a 'must do' list and a 'nice to have' list. Some additions to our capital works programme from the 'nice to have' list include the Totara Valley Road Services extension and the Coromandel Town bypass.

Matarangi Open Space Land Purchase

Our Council agreed to work with the community to protect the land in question from development in the long term. We consulted on a new proposal for shared ownership as part of this year's Annual Plan and this is being progressed.

The increasing costs of rubbish and recycling

Some changes to lessen costs have included the removal of the third (mid-week) kerbside collection day for Whangamatā and Pāuanui over peak period, aligning it with the rest of the Eastern seaboard. Council also removed the Opito Bay and Whangapoua Molok facilities, encouraging customers instead to utilise existing kerbside services or their local Refuse Transfer Station. A tender process for a new solid waste contract is also currently underway, with a focus on better environmental outcomes, reducing the amount of waste going to landfill, and helping to stabilise our costs.

Whangamatā Community Pool

A \$500,000 grant will be provided to Whangamatā Community Swimming Pool Inc over 2021-23 so that important maintenance and improvements can be made. A further \$60,000 grant will be made as part of this year's Annual Plan to assist the pool with the purchase of a power transformer upgrade for the pool heating system.

Sale of 101 Lindsay Road in Whangamatā

A decision to declare the Council-owned property at 101 Lindsay Road surplus to requirements was deferred until December 2023 to allow for the best use of the land to be determined. A working group has been formed which is exploring opportunities and funding options.

Harbour facilities fees and charges

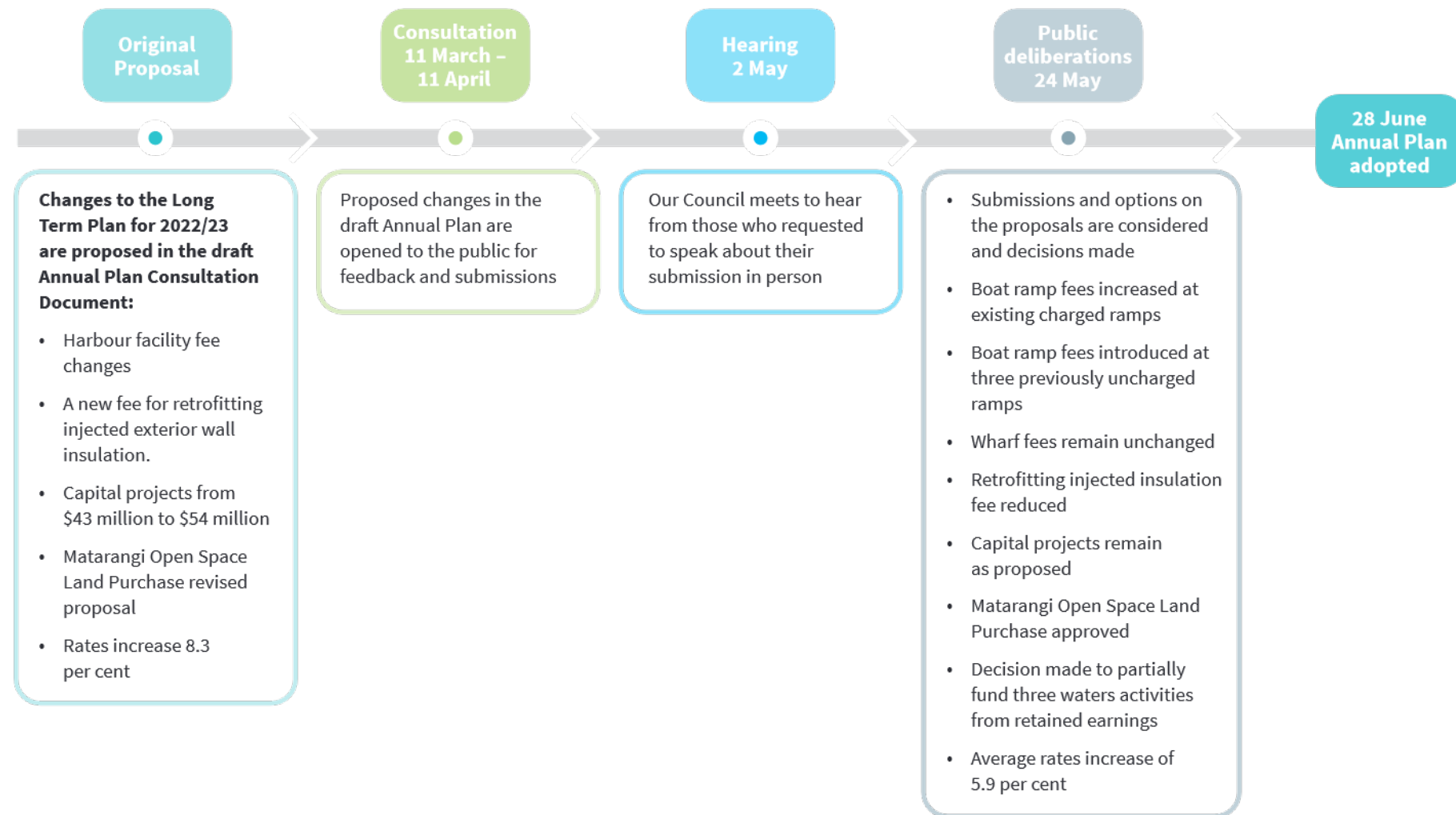
Proposed changes to fees and charges for harbour facilities did not go ahead in the LTP, but instead were revised and consulted on in the Annual Plan. The proposed changes have not been adopted and further consultation with wharf users will occur in the upcoming 12 months.

The 2021-2031 LTP is available online at tcdc.govt.nz/longtermplan2021 and previous LTPs at tcdc.govt.nz/ltp



TE TAKE I TAE AI KI KONEI | HOW WE GOT THERE

THIS INFOGRAPHIC OUTLINES THE STEPS AND DECISIONS TAKEN IN THE ANNUAL PLAN PROCESS:



ME PEHEA RĀ E PĀNUI AI | HOW TO READ THIS PLAN

THIS PLAN IS BROKEN INTO THE FOLLOWING SECTIONS:

What's changed?	Contains a high-level summary of the changes for 2022/23 – the second year of the Long Term Plan.
Disclosure statement	Discloses the Council's planned financial performance in relation to various benchmarks to show whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.
Financial statements	<p>This section contains the 2022/23 budget and includes:</p> <ul style="list-style-type: none"> • Forecast financial statements • A summary statement of accounting policies • A funding impact statement for our Council • Identification of reserve funds • Rating base information and statements • Rating scenarios • Capital expenditure statements



Photo credit: Paul C Schrader

NGĀ WHAKAREREKĒTANGA? | WHAT'S CHANGED?

The 2022/23 Annual Plan Consultation Document and supporting financial documentation identified several changes when compared with what was forecast for the 2022/23 year in the 2021-2031 Long Term Plan. After consideration of submissions by Council during deliberations, the adopted Annual Plan includes the following changes:

- Some changes to fees at existing charged boat ramps and an introduction of fees at three previously uncharged boat ramps.
- Small changes to our schedule of fees and charges, including amended Development Contribution fees, a reduced Project Information Memorandum fee and a new fee for retrofitting injected exterior wall insulation.
- Changes to our CAPEX programme include:
 - An additional 1.7 per cent added to the cost of all our projects to take account of inflation and rising costs due to Covid-19.
 - A change in the total spend for our capital works programme from \$43 million to \$54 million.
- An updated proposal for the Matarangi Open Space Land Purchase which is based on a model of shared ownership with two separate organisations – Matarangi Community Trust (MCT) and Matarangi Land Holdings Ltd (MLHL).
- Changes to our OPEX programme including additional grants, increased funding for Shoreline Management Plans and events, additional staff salary budget and the partial funding of three waters activities from retained earnings.

As a result of these changes, the average District-wide rates increase for the 2022/23 financial year is proposed to be 5.9 per cent or \$193, compared with 7.7 per cent or \$253 on average per ratepayer forecast for the year in the Long Term Plan.

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 2021-31 Long Term Plan. This can be accessed on our website at tcdc.govt.nz/ltp and tcdc.govt.nz/longtermplan2021

If you would like to read about the financial information for the 2022/23 year, refer to our financial statements in this document.

CHANGES TO OUR FEES AND CHARGES

Changes have been made to some of our fees to keep up with the costs of delivering our services.

Boat launching and trailer parking fees:

- Charges at an additional three boat ramps which would make a total of nine ramps where fees apply. The three new ramps are at: Whangapoua, Royal Billy Point (Pāuanui) and Tairua Wharf. This will add the Tairua-Pāuanui area to the areas where we charge fees to use boat ramps. Updated fees include:
 - A combined annual fee for recreational boat launching and trailer parking set at \$115.
 - An annual fee for recreational boat launching only set at \$45.
 - A daily recreational boat launching only fee of \$15 per day.
 - A daily combined recreational boat launching and trailer parking fee of \$30 per day.

A proposal to change the fees charged for commercial use of our wharves has been put on hold pending further consultation with wharf users.



Retrofitting Injected Exterior Wall Insulation:

- A new fee has been introduced of \$517 plus the inspection cost if not CodeMark certified.

Development Contributions:

- Fees have been adjusted to reflect the revised capital expenditure programme.

Small wording changes:

- Some small wording changes have also been made throughout the schedule.

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 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 2021/22 year can be accessed on our website at tcdc.govt.nz/fees

This document will be updated if any changes are made throughout the year.

CHANGES TO OUR CAPITAL EXPENDITURE WORK PROGRAMME

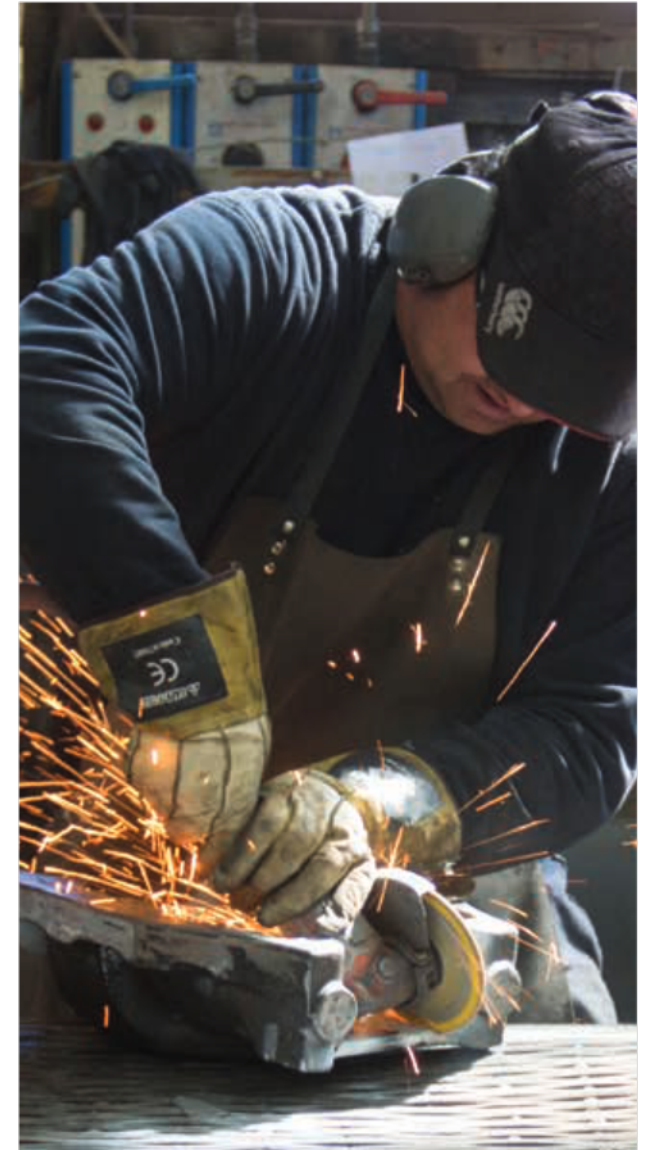
Capital expenditure (CAPEX) builds new infrastructure like roads, pipes and water treatment plants.

We have increased our CAPEX this year largely due to rising inflation and supply chain disruptions caused by COVID-19 during 2021/22, and the feedback received from the public.

For the 2022/23 year, the LTP projected a CAPEX programme of \$43 million and we consulted on and adopted a CAPEX programme of \$54 million.

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

- An additional 1.7 per cent added to the cost of all our projects to take account of inflation.
- The addition of \$8.6 million worth of projects which are essential or which have contractual commitments and were not completed in the 2021/22 financial year largely due to the COVID-19 lockdown and supply chain delays.
- The transfer of \$4.2 million worth of projects to 2023/24.
- The removal of \$3.9 million from the budget through reductions of some projects, for example:
 - A 40 per cent reduction for asset renewals (solid waste, stormwater, wastewater and water supply) for the 2022/23 year. While our Council must be mindful of being a good steward with asset operation and replacement, this reduction is due to rising inflation and supply chain concerns. Resulting delays mean it is unlikely that more projects could be completed within this timeframe. Should there be a failure of a critical asset or facility that cannot



be covered under the existing renewals budgets, an out-of-cycle budget request will need to be made; and

- Reduced footpath construction and streetlight improvement budgets in all areas. This is to reflect the reduction in Waka Kotahi /NZTA's nil subsidy.

MATARANGI OPEN SPACE LAND PURCHASE

Our Council has decided to partner with the Matarangi Community Trust (MCT), Matarangi Ratepayers Association (MRA) and Matarangi Land Holdings Ltd (MLHL) to secure the permanent protection of the Matarangi Open Space occupied by the golf course.

- **Ownership:** Ownership of the open space land will be shared with two separate organisations rather than sole ownership by our Council. We will limit our ownership to holes 3-7 (where Council stormwater assets are located) rather than the full area of land occupied by the Matarangi Golf Course. The remainder of the land will be owned by MLHL and MCT. Protective covenants will be placed over the full area.
- **Funding and impacts to ratepayers:** We will buy an area of 13.9 hectares (holes 3-7) for \$1.25 million. Budget for the purchase will come from our existing reserve budgets. The previous LTP proposal would have impacted both district and local Matarangi ratepayers.

The plan is contingent on MLHL and MCT raising the funds required for their investment in the land. Further detail about the proposed funding and ongoing management is set out in the 8 February 2022 Council report, available at tcddc.govt.nz/meetings

CHANGES TO OUR OPERATIONAL EXPENDITURE

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

While the highest rate of inflation in New Zealand for 30 years is driving up these costs as well, this year we have been able to offset some of those increases through the use of retained earnings.

Changes include:

- New: \$200,000 per annum to implement Corporate Greenhouse Gases Emission Reduction Plan.
- New: \$50,000 for future planning of Whangamatā.
- New: \$50,000 to remove the disused skate park in Thames.
- New: \$20,000 for security of Council assets in Whangamatā.
- New: \$6,000 for Anzac Day commemorations.
- Additional: \$1.53 million for staff salary budget funded from retained earnings to help close gaps resulting from previous years' salary freezes in order to compensate staff fairly and enable our Council to attract and retain skilled staff in the current labour market.
- Additional: \$225,000 to complete Shoreline Management Plans and \$85,000 to begin to implement them. See tcddc.govt.nz/smp
- Additional: \$60,000 for Whangamatā Community Swimming Pool.
- Additional: \$20,000 for Coromandel Community Library.



- Additional: \$8,451 for new rubbish costs and \$35,180 to enable the Whangamata Repco Beach Hop to run twice in 2022/23.
- Three waters activities to be partially funded by 25 per cent from anticipated retained earnings.

This amounts to a \$4.0 million increase in operational spending.

RATES CHANGES FOR 2022/23

Our district-wide average rates increase will be 5.9 per cent – lower than both the 7.7 per cent projected for this year in the LTP and the 8.3 per cent we consulted on earlier in 2022. Individual ratepayers could pay more or less, depending on property value, location and services received.

The rates increase is lower than originally anticipated because we have been able to utilise some of our anticipated water, wastewater and stormwater retained earnings reserves to partially fund these activities. However, rates are still rising due to the factors raised in the introduction to this plan: including rising inflation and project delays due to COVID and supply chain disruptions prompting us to move some capital expenditure from last year to this year.



FINANCIAL REPORTING AND PRUDENCE DISCLOSURE STATEMENT

ANNUAL PLAN DISCLOSURE STATEMENT FOR PERIOD COMMENCING 1 JULY 2022

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			
Rates affordability benchmark			
Income	no more than 80% of operating revenue to come from rates	74%	Yes
Increases	average cumulative district rate increase of less than or equal to LGCI plus 2% (4.4%)	5.9%	No
Debt affordability benchmark			
	Net external debt will not be any more than 150% of total revenue	74%	Yes
	Net interest expense on external debt as a percentage of annual rates revenue will not exceed 15%	3%	Yes
	Net interest expense (both internal and external – after interest rate risk management costs/benefits) on external debt as a percentage of annual operating revenue will not exceed 15%	5%	Yes
Balanced budget benchmark	100%	102%	Yes
Essential services benchmark	100%	218%	Yes
Debt servicing benchmark	10%	2.3%	Yes

NOTES

Rates affordability benchmark

For this benchmark

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

The Council meets the rates affordability benchmark if –

- its planned rates income for the year equals or is less than each quantified limit on rates; and
- its planned rates increases for the year equal or are less than each quantified limit on rates increases.

To be able to deliver our Annual Plan budget, our Council will not be able to meet the rates increase limit of 4.4 per cent, largely due to inflation rising more than originally estimated and ongoing cost increases related to project delays because of COVID-19 and supply chain disruptions. The Long Term Plan signalled that the Council would not be able to meet the rates increase limit in the first five years of the plan in order to return to a balanced budget and because of increases in contracted services.

Debt affordability benchmark

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

The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

Balanced budget benchmark

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).

The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

Essential services benchmark

For this benchmark, the Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.

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.

Debt servicing benchmark

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).

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.

TAUĀKĪ PŪTEA | FINANCIAL STATEMENTS

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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 2022 to 30 June 2023. 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 28 June 2022.

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 2021-31 has been provided as a comparative. The closing balance in this comparative differs from the opening position used to prepare the Annual Plan which is based on the most up-to-date forecast information.

Cost allocation

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

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

Significant judgements and estimates

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

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

Summary of significant accounting policies

Item	Policy	
Prospective statement of comprehensive revenue and expenditure		
Revenue	Revenue is measured at fair value. Specific accounting policies for revenue are summarised below.	
	Type	Recognition and measurement
	Rates	In full at point of issuance of the ratings notice and measured at the amount assessed, which is the fair value of the cash received or receivable.
	Grants & subsidies	When they become receivable unless there is an obligation in substance to return the funds. If there is such an obligation, the grants are initially recorded at fair value as grants received in advance and recognised as revenue when conditions of the grant are satisfied.
	Development contributions	When the Council is capable of providing the service for which the contribution was levied.
	Vested assets	When control of the asset is transferred at its fair value.
	Fines & infringements	When the infringement notice is issued.
	Interest revenue	Using the effective interest method.
	Dividend revenue	When the right to receive the dividend is established.
	Fees & user charges	
	Water	When invoiced or accrued in the case of unbilled services at fair value of cash received or receivable.
	Sale of goods	When the substantial risks and rewards of ownership have been passed to the buyer.
	Consents	By reference to the percentage of completion of the transaction at balance date based on the actual service rendered.
Expenditure	Specific accounting policies for expenditure are summarised below	
	Type	Recognition and measurement
	Personnel costs	When they accrue to employees.
	Grants	Discretionary grants are recognised when Council has advised its decision to pay. Non-discretionary grants are recognised on receipt of application that meets the specified criteria.
	Finance costs	In the period in which they are incurred.

Item	Policy		
	Income tax	Council is exempt from income tax except for income derived from wharf operations. Current tax is the amount of income tax payable in the current period. Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses.	
	Operating leases	On a straight-line basis over the lease of the term.	
Prospective statement of financial position			
Cash and cash equivalents	Cash and cash equivalents are made up of cash on hand, on-demand deposits and other short-term highly liquid investments. The carrying value of cash at bank and short-term deposits with maturities less than three months approximates their fair value.		
Item	Policy		
Receivables	Receivables are recorded at their face value less any provision for impairment.		
	Provision for impairment of receivables		
	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.		
Other financial assets	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.		
	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.		
	The classification of financial assets depends on the purpose for which the instrument was required.		
Property, plant and equipment	Property, plant and equipment consists of operational assets, restricted assets and infrastructure assets.		
	Initial recognition and subsequent measurement		
	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.		
	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.		
	Revaluation		
	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.		
	Depreciation		
	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.		
	Asset class	Estimated useful life (years)	Subsequent measurement
	Infrastructure		
	Reserve improvements	5-80	Depreciated replacement cost
	Bridges	60-100	Depreciated replacement cost

Item	Policy		
	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
	Operational		
	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
Item	Policy		
	Asset class Estimated useful life (years) Subsequent measurement		
	Furniture and fittings	2-25	Cost less accumulated depreciation and impairment losses
	Library collections	10	Cost less accumulated depreciation and impairment losses
	Plant and machinery	3-25	Cost less accumulated depreciation and impairment losses
	Solid Waste	5-80	Depreciated replacement cost
	Swimming pool	10-50	Depreciated replacement cost
	Restricted		
	Parks and reserves land	Indefinite	Fair value
	Disposals		
	Gains and losses on disposal of property, plant and equipment are recognised in the surplus or deficit. When revalued assets are sold, the amounts included in the asset revaluation reserves in respect of those assets are transferred to accumulated funds.		
Forestry assets	Standing forestry assets are independently revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows that would arise if the asset were harvested today, discounted at a current market pre-tax rate. Gains or losses arising on initial recognition are recognised in the surplus or deficit.		
Intangible assets	Initial recognition and subsequent measurement		
	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.		
	Amortisation		
	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.		
	Asset class	Estimated life (years)	Subsequent measurement
	Computer software	3-5	Cost less accumulated amortisation and impairment losses

Item	Policy		
	Resource consents	5-35	Cost less accumulated amortisation and impairment losses
	Aerial photography	5	Cost less accumulated amortisation and impairment losses
Asset impairment	Impairment of property, plant and equipment		
	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.		
	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.		
	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.		
	Impairment of financial assets		
	Financial assets are assessed for impairment at each reporting date. Impairment is recognised in the surplus or deficit.		
Item	Policy		
Employee entitlements	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.		
Payables and accruals	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.		
Borrowings	Borrowings are initially recognised at face value plus transaction costs and are subsequently measured at amortised cost using the effective interest rate method.		
Provisions	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.		
	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.		
Equity	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 2023

	2021/22 Long Term Plan	2022/23 Long Term Plan	2022/23 Annual Plan
	(\$000)	(\$000)	(\$000)
Revenue			
Rates	79,686	86,165	84,538
Fees and charges	14,460	13,985	15,578
Development and financial contributions	4,286	3,215	3,218
Subsidies and grants	14,219	12,341	14,107
Interest revenue	12	12	26
Other revenue	5,431	5,447	5,486
Gains	1,535	1,366	1,392
Total revenue	119,629	122,530	124,345
Expenditure			
Personnel cost	20,033	20,456	22,794
Depreciation and amortisation expense	22,254	23,166	22,828
Finance costs	2,329	2,960	2,622
Other expenses	59,938	62,304	64,670
Total operating expenditure	104,555	108,887	112,913
Share of associate's surplus (deficit)	0	0	0
Surplus (deficit) before tax	15,074	13,643	11,431
Income tax expense	0	0	0
Surplus (deficit) after tax	15,074	13,643	11,431
Other comprehensive revenue and expense			
Gain on property revaluation	22,403	40,930	46,533
Total other comprehensive revenue and expense	22,403	40,930	46,533
Total comprehensive revenue and expense for the year	37,478	54,573	57,964

Prospective Statement of Changes in Equity

A forecast for the year ending 30 June 2023

	2021/22 Long Term Plan	2022/23 Long Term Plan	2022/23 Annual Plan
	(\$000)	(\$000)	(\$000)
Balance at 1 July	1,560,077	1,597,555	1,679,908
Total comprehensive income and expense for the year	37,478	54,573	57,964
Balance at 30 June	1,597,554	1,652,128	1,737,872

Prospective Statement of Financial Position

A forecast for the year ending 30 June 2023

	2021/22 Long Term Plan	2022/23 Long Term Plan	2022/23 Annual Plan
	(\$000)	(\$000)	(\$000)
Current assets			
Cash and cash equivalents	76	35	2,916
Debtors and other receivables	10,102	10,883	7,538
Investments	0	0	0
Inventories	112	112	99
Non-current assets held for sale	0	0	0
Total current assets	10,290	11,031	10,553
Non-current assets			
Postponed rates	484	517	584
Derivative financial investments	0	0	0
Investments in joint ventures	0	0	0
<i>Other financial assets</i>			
Investments in CCOs and similar entities	0	0	1,279
Investments in other entities	1,112	1,112	44
Total other financial assets	1,112	1,112	1,323
Intangible assets	6,593	7,495	5,795
Property, plant and equipment	1,685,746	1,748,769	1,836,120
Forestry assets	2,178	2,217	4,155
Total non-current assets	1,696,112	1,760,111	1,847,976
TOTAL ASSETS	1,706,402	1,771,141	1,858,530
Current liabilities			
Creditors and other payables	19,674	20,141	18,739
Derivative financial instruments	2,824	1,724	1,724
Employee entitlements	1,632	1,702	2,127
Provisions	655	656	579
Borrowings	4,000	5,000	5,000
Total current liabilities	28,785	29,223	28,169

Prospective Statement of Financial Position

A forecast for the year ending 30 June 2023

	2021/22 Long Term Plan	2022/23 Long Term Plan	2022/23 Annual Plan
	(\$000)	(\$000)	(\$000)
Non-current liabilities			
Derivative financial instruments	226	0	0
Employee entitlements	230	239	287
Provisions	5,333	5,344	5,490
Borrowings	74,274	84,207	86,712
Total non-current liabilities	80,063	89,791	92,488
TOTAL LIABILITIES	108,848	119,013	120,657
NET ASSETS (assets minus liabilities)	1,597,554	1,652,128	1,737,872
Equity			
Accumulated surplus (deficit)	413,578	425,192	480,347
Reserves	1,183,976	1,226,936	1,257,525
Total equity	1,597,554	1,652,128	1,737,872

Prospective Statement of Cash Flows

A forecast for the year ending 30 June 2023

	2021/22 Long Term Plan (\$000)	2022/23 Long Term Plan (\$000)	2022/23 Annual Plan (\$000)
Cash flows from operating activities			
Receipts from rates revenue	79,652	85,350	84,113
Interest received	12	12	26
Receipts from other revenue	33,567	30,159	33,560
Payments to suppliers and employees	(78,462)	(80,627)	(86,100)
Interest paid	(2,329)	(2,960)	(2,622)
Net cash flows from operating activities	32,441	31,934	28,978
Cash flows from financing activities			
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	(53,886)	(42,006)	(52,954)
Purchase of intangible assets	(769)	(902)	(1,351)
Net cash flows from investing activities	(54,655)	(42,908)	(54,305)
Cash flows from financing activities			
Proceeds from borrowings	20,834	15,019	28,149
Repayment of borrowings	(3,760)	(4,085)	(3,506)
Net cash flows from financing activities	17,074	10,934	24,642
Net increase (decrease) in cash and cash equivalents	(5,141)	(41)	(685)
Cash and cash equivalents at the beginning of the year	5,217	76	3,601
Cash and cash equivalents at the end of the year	76	35	2,916

Prospective Funding Impact Statement - Whole of Council

A forecast for the year ending 30 June 2023

	2021/22 Long Term Plan	2022/23 Long Term Plan	2022/23 Annual Plan
	(\$000)	(\$000)	(\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	27,617	29,894	30,400
Targeted rates	52,069	56,270	54,138
Subsidies and grants for operating purposes	3,897	4,020	3,954
Fees and charges	14,450	13,974	15,578
Interest and dividends from investments	12	12	26
Local authorities fuel tax, fines, infringement fees and other receipts	613	629	657
Total operating funding (A)	98,657	104,800	104,753
Applications of operating funding			
Payments to staff and suppliers	79,972	82,761	87,464
Finance costs	2,329	2,960	2,622
Other operating funding applications	0	0	0
Total applications of operating funding (B)	82,301	85,721	90,086
Surplus (deficit) of operating funding (A - B)	16,356	19,079	14,667
Sources of capital funding			
Subsidies and grants for capital expenditure	10,323	8,321	10,153
Development and financial contributions	4,286	3,215	3,218
Increase (decrease) in debt	17,074	10,934	20,989
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	31,682	22,469	34,361

Prospective Funding Impact Statement - Whole of Council

A forecast for the year ending 30 June 2023

	2021/22 Long Term Plan	2022/23 Long Term Plan	2022/23 Annual Plan
	(\$000)	(\$000)	(\$000)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	10,137	4,403	8,640
- to improve the level of service	24,395	19,799	28,020
- to replace existing assets	20,157	18,738	17,645
Increase (decrease) in reserves	(6,651)	(1,391)	(5,277)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	48,038	41,549	49,028
 Surplus (deficit) of capital funding (C - D)	 (16,356)	 (19,080)	 (14,667)
Funding balance ((A - B) + (C - D))	0	0	0

Reconciliation between the surplus/(deficit) of operating funding in the Funding Impact Statement and the surplus in the Statement of Comprehensive Revenue and Expense

A forecast for the year ending 30 June 2023

	2021/22 Long Term Plan	2022/23 Long Term Plan	2022/23 Annual Plan
	(\$000)	(\$000)	(\$000)
Surplus/(deficit) of operating funding from prospective funding impact statement	16,356	19,079	14,667
Items recognised as income in statement of comprehensive revenue and as capital expenditure funding sources in funding impact statement			
Subsidies and grants for capital expenditure	10,323	8,321	10,153
Development and financial contributions	4,286	3,215	3,218
Non-cash items recognised in statement of comprehensive revenue and not included in funding impact statement			
Assets vested	4,828	4,828	4,828
Gain on revaluation of swaps	1,497	1,327	1,327
Gain on revaluation of forestry assets	38	39	65
Depreciation	(22,254)	(23,166)	(22,828)
Decrease/(increase) in provisions	0	0	0
Surplus/(deficit) before tax from statement of comprehensive revenue and expense	15,074	13,643	11,431

Statement of Financial Reserves

A forecast for the year ending 30 June 2023

Retained earnings reserves

Activities to which the fund relates		Opening balance	Transfers in	Transfers out	Closing balance
		2022/23	2022/23	2022/23	2022/23
		(\$000)	(\$000)	(\$000)	(\$000)
District	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	(7,926)	(961)	6,192	(2,695)
Thames Community Board	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Moanataiari Flood Protection Loan, Parks & Reserves, Grants & Remissions, Swimming Pool, Cemeteries, Public Conveniences, Land Drainage	(138)	(20)	44	(114)
Coromandel-Colville Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Cemeteries, Public Conveniences, Water Supply Loan	(208)	0	0	(208)
Mercury Bay Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Cemeteries, Public Conveniences	(630)	0	574	(56)
Tairua-Pāuanui Community Board	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Cemeteries, Public Conveniences	(630)	0	5	(625)
Whangamatā Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Harbours, Cemeteries, Public Conveniences	(59)	0	0	(59)
Total retained earnings reserves		(9,590)	(981)	6,814	(3,757)

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.

Statement of Financial Reserves

A forecast for the year ending 30 June 2023

Depreciation Reserves

Activities to which the fund relates		Opening balance 2022/23 (\$000)	Transfers in 2022/23 (\$000)	Transfers out 2022/23 (\$000)	Closing balance 2022/23 (\$000)
District	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	(32,503)	(15,501)	13,190	(34,814)
Thames Community Board	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Swimming Pool, Cemeteries, Public Conveniences	(2,822)	(1,460)	604	(3,679)
Coromandel-Colville Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	(152)	(321)	80	(393)
Mercury Bay Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	(1,686)	(1,651)	665	(2,672)
Tairua-Pāuanui Community Board	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	(269)	(616)	499	(386)
Whangamatā Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Cemeteries, Public Conveniences	(470)	(618)	314	(775)
Total depreciation reserves		(37,903)	(20,167)	15,352	(42,719)

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

Statement of Financial Reserves

A forecast for the year ending 30 June 2023

Council created special reserves

Activities to which the fund relates		Opening balance	Transfers in	Transfers out	Closing balance
		2022/23	2022/23	2022/23	2022/23
		(\$000)	(\$000)	(\$000)	(\$000)
District					
Power New Zealand reserve	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.	(25,450)	(361)	0	(25,811)
Disaster reserve	Fund repairs to infrastructure caused by natural disasters after subsidies and insurance have been applied.	(739)	0	223	(516)
General purpose reserve	Any one-off, unbudgeted, Community Board capital expenditure project as approved by Council.	(206)	0	206	0
Insurance reserve	Fund insurance excess of any legal settlements within Building Control, Community Health & Safety and Resource Consents activities.	(1,743)	(1)	47	(1,697)
Special projects	Balance of \$1m allocated from Power NZ Reserve available to fund special 'one-off' Community Board projects as approved by Council	(542)	0	0	(542)
Wastewater headworks	Reserve contributions collected under RMA to be used for funding of increased levels of service projects within wastewater	(14)	0	0	(14)
Solid waste levy reserve	Fund expenditure that promotes or achieves waste minimisation.	(257)	(202)	125	(334)
Property reserve	Fund capital expenditure in the Community Board area or District activity where the reserve resides.	(2,006)	0	542	(1,464)
Rates postponement reserve	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)
Roading subdivision	Contributions collected under RMA to be used for Roading	51	0	0	51
Thames Community Board					
Urban general purpose reserve	Fund non-infrastructure assets within the Thames Urban area	(1,403)	(300)	354	(1,349)
Land subdivision RMA reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves.	(45)	0	0	(45)
Water RMA reserve	Reserve contributions collected under RMA to be used for funding of increased levels of service projects within the water activity.	(23)	0	0	(23)

Statement of Financial Reserves

A forecast for the year ending 30 June 2023

Council created special reserves - continued

Activities to which the fund relates		Opening balance 2022/23 (\$000)	Transfers in 2022/23 (\$000)	Transfers out 2022/23 (\$000)	Closing balance 2022/23 (\$000)
Coromandel-Colville Community Board					
Land subdivision RMA reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves.	(391)	0	0	(391)
Off street parking RMA reserve	Reserve contributions collected under RMA to be used for acquisition or development of parking.	(7)	0	0	(7)
Water unused loan reserve	Balance of loan raised to fund water extension projects.	(9)	0	0	(9)
Water RMA reserve	Reserve contributions collected under RMA to be used for funding of increased levels of service projects within the water activity.	(203)	0	0	(203)
Mercury Bay Community Board					
Land subdivision RMA reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves.	(0)	0	0	(0)
Hot Water Beach parking reserve	Fund toilet, shower and car park facilities at Hot Water Beach.	(13)	(239)	18	(234)
Hāhei parking reserve	Fund outstanding loans on the construction of car parks.	(4)	(79)	45	(38)
Whitianga Harbours Reserve	Fund Whitianga Harbour activities	0	(140)	140	0
Mercury Bay trailer boat parking reserve	Fund outstanding loans in the Mercury Bay harbour activity in relation to boat ramps which financially contribute to the reserve.	0	0	0	0
Tairua/Pāuanui Community Board					
Land subdivision RMA reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves.	(1,121)	0	0	(1,121)
Whangamatā Community Board					
Land subdivision RMA reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves.	(525)	0	0	(525)
Off street parking RMA reserve	Reserve contributions collected under RMA to be used for acquisition or development of parking.	(38)	0	0	(38)
Water RMA reserve	Reserve contributions collected under RMA to be used for funding of increased levels of service projects within the water activity.	(307)	0	0	(307)
Total special reserves		(35,007)	(1,323)	1,701	(34,630)

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.

Statement of Financial Reserves

A forecast for the year ending 30 June 2023

LGAC reserves

Activities to which the fund relates		Opening balance	Transfers in	Transfers out	Closing balance
		2022/23	2022/23	2022/23	2022/23
		(\$000)	(\$000)	(\$000)	(\$000)
District	Representation, District Roads and Footpaths, Rubbish and Recycling, Wastewater, Water, Stormwater	(761)	(2,234)	2,184	(811)
Thames Community Board	Airfield, Library, Halls, Swimming Pool, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(289)	(219)	219	(289)
Coromandel-Colville Community Board	Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(124)	(46)	46	(124)
Mercury Bay Community Board	Library, Halls, Harbour, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(2,252)	(628)	628	(2,252)
Tairua-Pāuanui Community Board	Library, Halls, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(190)	(17)	22	(185)
Whangamatā Community Board	Halls, Parks & Reserves, Local Roads and Footpaths, Public Conveniences, Cemeteries	(706)	(74)	68	(712)
Total LGA contributions reserves		(4,321)	(3,218)	3,166	(4,373)

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, Hāhei water extension)	Wastewater	Water supply
Local works and services	Stormwater	Water supply loan charges (Coromandel, Hāhei Water extension)
Water supply development contributions (Hāhei water extension)	Wastewater development contributions (Hāhei wastewater extension)	Local works and services

(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
Pāuanui	Cycle 1	12 December 2022	19 December 2022
	Cycle 2	22 May 2023	29 May 2023
Thames urban	Cycle 1	20 January 2023	27 January 2023
	Cycle 2	29 May 2023	5 June 2023
Thames rural	Cycle 1	20 January 2023	27 January 2023
	Cycle 2	29 May 2023	5 June 2023
Coromandel	Cycle 1	30 January 2023	7 February 2023
	Cycle 2	12 June 2023	19 June 2023
Whitianga	Cycle 1	30 January 2023	7 February 2023
	Cycle 2	12 June 2023	19 June 2023

Water supply loan charges (Coromandel)

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

Stormwater

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

The second is to be set as a rate in the dollar on improvement

value on every rateable rating unit again, differentiated depending on location as defined by the Council.

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

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

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

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.

	Targeted rate assessed per separately used or inhabited part	Targeted rate assessed against improvement value
Tairua	1.0	1.0
Pāuanui	1.0	1.0
Thames Community Board area		
Thames, Thames Coast communities and Kōpū (excluding Kauaeranga Valley, Matatoki, Pūriri, Whakatete Bay and Hikutaia)	1.0	1.0
Hikutaia	0.6	0.6
Coromandel / Colville Community Board area		
Coromandel	1.0	1.0
Kennedy Bay, Tuatēawa and Te Kōuma (this excludes rating units 399, 401, 403, 405 and 407 Te Kōuma Road)	0.6	0.6
Mercury Bay Community Board area		
Mercury Bay (excluding Ōtama, Kūaotunu, Wharekaho and Rings Beach)	1.0	1.0
Kūaotunu West and Wharekaho	0.6	0.6
Whangamatā Community Board area		
Whangamatā	1.0	1.0
Ōpoutere	0.6	0.6

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.

Hāhei water and wastewater extension rates

Water supply – development contributions (Hāhei water extension)

A **targeted rate for development contribution** is to be set as a fixed amount on every rating unit in the area of benefit, for which an election has been made to pay the development contribution off over a set period. In this instance Council has

elected to provide existing ratepayers in the area of benefit who have opted to connect to Council's water system, with an opportunity to pay off the development contribution requirement for water over a ten-year period. See map one for area of benefit.

Water Supply loan charges (Hāhei water extension)

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

Wastewater loan charges (Hāhei wastewater extension)

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

Wastewater supply – development contributions (Hāhei wastewater extension)

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

Map one – Hāhei water and wastewater extension



FURTHER DEFINITIONS:

Water and wastewater

Connected means:

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

Service available but not connected means:

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

For the purposes of wastewater targeted rates

Residential means:

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

Non-residential means:

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

Rates postponement charges

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

- Register statutory land charge \$180.00
- Management fee on the Postponement Policy: 1% on the outstanding balance
- Financing fee on all postponements: Currently set at 6.84% 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	17 October 2022	24 October 2022
Instalment 2	15 February 2023	22 February 2023
Instalment 3	15 May 2023	22 May 2023

Note – a further penalty of 10% will be added to all rates (including volumetric water) that remain unpaid from previous years on 7 July 2022.

Rating Mechanisms

A forecast for the year ending 30 June 2023

	2021/22 Long Term Plan	2022/23 Long Term Plan	2022/23 Annual Plan
	(\$000)	(\$000)	(\$000)
Rating mechanism			
General rate	12,142	13,168	13,167
Uniform annual general charge	15,424	16,659	17,567
Targeted rates			
Rubbish and recycling	4,913	5,368	4,930
Moanataiari flood protection loan	4	4	4
Land drainage	12	12	12
Local works and services (rate in \$)	6,882	7,085	7,354
Local works and services (fixed charge)	6,989	7,268	7,711
Wastewater	14,759	16,306	14,801
Wastewater loans	77	77	70
Stormwater	2,499	2,565	2,452
Water	9,774	11,130	10,733
Water loans	59	59	58
Economic development	940	933	948
Roading and building control	3,256	3,557	3,159
Sub total	77,728	84,191	82,967
Penalties	766	782	179
Sub total	78,494	84,974	83,146
Water supplied by volume	1,907	1,906	1,906
Sub total	80,401	86,880	85,052
Less internal rates charged	(715)	(715)	(513)
Total	79,686	86,165	84,538

Rating Funding Impact Statement

Description	Categories on which rate is set	Factor or factors	Differential categories	Differential calculation	Unit of measure	Indicative Rate or Charge	Revenue sought (GST inclusive)
General rate							
(Partially funds coastal and hazard management, building control, district roading and footpaths, stormwater, property and rubbish and recycling in compliance with the revenue and financing policy)	Every rating unit in the district	Rate in the \$ on land value	Farming and horticultural	Ratio 0.6	870,687,950	\$ 0.000569	\$ 495,711.90
			Rural other	Ratio 1.0	1,274,702,400	\$ 0.000949	\$ 1,209,551.50
			Industrial and commercial	Ratio 1.0	619,921,250	\$ 0.000949	\$ 588,236.66
			Commercial forestry	Ratio 1.0	47,992,000	\$ 0.000949	\$ 45,539.10
			Residential	Ratio 1.0	13,454,927,600	\$ 0.000949	\$ 12,767,237.16
			Off-shore island (used)	Ratio 0.5	76,594,000	\$ 0.000474	\$ 36,339.61
			Off-shore island (unused)	Ratio 0.1	27,000	\$ 0.000095	\$ 2.56
Uniform annual general charge							
(Partially funds district representation, local representation, district grants and remissions, district strategic planning, district plan, economic development, coastal and hazard management, building control, emergency management, community health and safety, district roads and footpaths and resource consents in compliance with the revenue and financing policy)	Every rating unit in the district	Fixed amount for each separately used or inhabited part of a rating unit			29,825	\$ 677.36	\$ 20,202,231.55
Targeted rates and activities funded							
Rubbish and recycling (Partially funds rubbish and recycling activity in compliance with the revenue and financing policy)	Every rating unit in the district to which there is provision or availability to the land of the solid waste collection and recycling service	Fixed amount for each separately used or inhabited part of a rating unit	Thames community	Ratio 1.0000	5,513	\$ 194.33	\$ 1,071,324.80
			Coromandel-Colville communit	Ratio 1.0000	2,305	\$ 194.33	\$ 447,923.75
			Mercury Bay community	Ratio 1.0962	9,116	\$ 213.02	\$ 1,941,901.87
			Tairua/Pāuanui community	Ratio 1.1731	4,142	\$ 227.97	\$ 944,231.09
			Whangamatā community	Ratio 1.1731	5,543	\$ 227.97	\$ 1,263,610.07
Moanataiari flood protection loan (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	\$ 189.69	\$ 3,793.84
	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	\$ 94.85	\$ 284.54
Matatoki land drainage scheme (Funds land drainage)	Every rating unit in the defined drainage area	Rate in the \$ on land value			68,427,000	\$ 0.000112	\$ 7,689.07
Hikutaia-Wharepoa land drainage scheme (Funds land drainage)	Every rating unit in the defined drainage area	Rate in the \$ on land value			48,068,000	\$ 0.000139	\$ 6,672.53
Local works and services Thames	Every rating unit in the Thames community area	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	206,210,100	\$ 0.001133	\$ 233,688.82
			Rural other	Ratio 1.0	203,963,300	\$ 0.001133	\$ 231,142.62

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)
(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)			Industrial and commercial	Ratio 1.0	166,140,500	\$ 0.001133	\$ 188,279.71
			Commercial forestry	Ratio 1.0	3,280,000	\$ 0.001133	\$ 3,717.08
			Residential	Ratio 1.0	1,293,328,100	\$ 0.001133	\$ 1,465,671.73
			Fixed amount for each separately used or inhabited part of a rating unit	Farming and horticultural, rural other and residential	5,509	\$ 416.28	\$ 2,293,267.08
			Fixed amount for each rating unit	Industrial and commercial and commercial forestry	402	\$ 416.28	\$ 167,343.14
Local works and services Coromandel-Colville (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)	Every rating unit in the Coromandel-Colville community area	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	161,850,850	\$ 0.000475	\$ 76,869.59
			Rural other	Ratio 1.0	292,862,150	\$ 0.000475	\$ 139,092.22
			Industrial and commercial	Ratio 1.0	58,316,500	\$ 0.000475	\$ 27,696.89
			Commercial forestry	Ratio 1.0	4,690,000	\$ 0.000475	\$ 2,227.47
			Residential	Ratio 1.0	747,854,850	\$ 0.000475	\$ 355,186.86
			Off-shore island used	Ratio 0.5	15,234,000	\$ 0.000237	\$ 3,617.62
			Off-shore island unused	Ratio 0.1	27,000	\$ 0.000047	\$ 1.28
			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	2,688	\$ 282.35	\$ 758,957.00
			Fixed amount for each rating unit	Industrial and commercial and commercial forestry	109	\$ 282.35	\$ 30,776.16
Local works and services Mercury Bay (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)	Every rating unit in the Mercury Bay community area	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	362,742,000	\$ 0.000567	\$ 205,672.19
			Rural other	Ratio 1.0	531,622,950	\$ 0.000567	\$ 301,426.52
			Industrial and commercial	Ratio 1.0	211,792,250	\$ 0.000567	\$ 120,084.73
			Commercial forestry	Ratio 1.0	14,732,000	\$ 0.000567	\$ 8,352.94
			Residential	Ratio 1.0	4,873,370,900	\$ 0.000567	\$ 2,763,167.42
			Off-shore Island used	Ratio 0.5	47,120,000	\$ 0.000283	\$ 13,358.36
			Fixed amount for each separately used or inhabited part of a rating unit	Farming and horticultural, rural other, residential and off-shore islands used	9,914	\$ 246.73	\$ 2,446,062.82
			Fixed amount for each rating unit	Industrial and commercial and commercial forestry	262	\$ 246.73	\$ 64,642.77
Local works and services Tairua-Pāuanui (Partially funds airfield, halls, parks and	Every rating unit in the Tairua/Pāuanui community area	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	90,135,000	\$ 0.000411	\$ 37,067.22
			Rural other	Ratio 1.0	108,250,500	\$ 0.000411	\$ 44,517.06
			Industrial and commercial	Ratio 1.0	59,746,000	\$ 0.000411	\$ 24,570.01

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)	
reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries and harbours in compliance with the revenue and financing policy)			Commercial forestry	Ratio 1.0	10,200,000	\$ 0.000411	\$ 4,194.66	
			Residential	Ratio 1.0	2,660,637,500	\$ 0.000411	\$ 1,094,163.66	
			Off-shore Island used	Ratio 0.5	14,240,000	\$ 0.000206	\$ 2,928.04	
			Off-shore Island unused	Ratio 0.1	0	\$ 0.000041	\$ -	
			Fixed amount for each separately used or inhabited part of a rating unit	Farming and horticultural, rural other, residential, off-shore islands used and unused	4,580	\$ 295.49	\$ 1,353,358.55	
			Fixed amount for each rating unit	Industrial and commercial and commercial forestry	103	\$ 295.49	\$ 30,435.79	
Local works and services Whangamatā (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)	Every rating unit in the Whangamatā community area	Rate in the \$ on land value	Farming and horticultural	Ratio 1.0	49,750,000	\$ 0.000264	\$ 13,130.69	
			Rural other	Ratio 1.0	138,003,500	\$ 0.000264	\$ 36,423.75	
			Industrial and commercial	Ratio 1.0	123,926,000	\$ 0.000264	\$ 32,708.22	
			Commercial forestry	Ratio 1.0	15,090,000	\$ 0.000264	\$ 3,982.76	
			Residential	Ratio 1.0	3,879,766,250	\$ 0.000264	\$ 1,024,000.24	
			Fixed amount for each separately used or inhabited part of a rating unit	Farming and horticultural, rural other and residential	5,472	\$ 304.32	\$ 1,665,232.53	
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	Industrial and commercial and commercial forestry		190	\$ 304.32	\$ 57,820.57	
			Residential	Ratio 1.0	19,105	\$ 766.64	\$ 14,646,638.57	
			Non-residential uses: 1 water closet/urinal	Ratio 1.0	315	\$ 766.64	\$ 241,491.29	
			> 1 water closet/urinal for each water closet/urinal including the first	Ratio 0.5	3,570	\$ 383.32	\$ 1,368,450.66	
			Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 0.75	1,330	\$ 574.98	\$ 764,722.43
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	\$ 334.23	\$ 3,008.05	
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	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or	Residential	Ratio 1.0	96	\$ 607.89	\$ 58,357.74	
			Non-residential uses: 1 water closet/urinal	Ratio 1.0	1	\$ 607.89	\$ 607.89	

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)
	been made	urinal within the rating unit					
		Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 1.0	4	\$ 607.89	\$ 2,431.57
	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 Non-residential uses: 1 water closet/urinal > 1 water closet/urinal for each water closet/urinal including the first	Ratio 0.5 Ratio 0.5 Ratio 0.25	28 1 3	\$ 303.95 \$ 303.95 \$ 151.97	\$ 8,510.50 \$ 303.95 \$ 455.92
		Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 0.5	1	\$ 303.95	\$ 303.95
Wastewater loan (Hāhehi extension) (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		Ratio 1.0	3	\$ 2,170.32	\$ 6,510.96
Stormwater (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	24,184	\$ 85.91	\$ 2,077,763.04
		Fixed amount for each separately used or inhabited part of a rating unit		Ratio 0.60	829	\$ 51.55	\$ 42,734.01
		Rate in the \$ on the value of improvements		Ratio 1.0	12,858,205,200	\$ 0.000053	\$ 685,676.43
				Ratio 0.60	417,638,000	\$ 0.000032	\$ 13,362.57

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)
Water supply (Funds water)	Every rating unit in the district to which there is provision or availability of the Council water service	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 0.5	7,916	\$ 367.46	\$ 2,908,803.49
		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	12,131	\$ 734.92	\$ 8,915,284.26
		Fixed amount for each rating unit	The availability to the land of the water service (not connected)	Ratio 0.75	941	\$ 551.19	\$ 518,668.03
Water supplied by volume (Funds water)	Every rating unit that is connected to a meter where a scheduled reading is undertaken	Fixed amount for each cubic metre			1,599,979	\$ 1.37	\$ 2,191,970.90
Water loan (Coromandel) (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	200	\$ 317.94	\$ 63,587.83
	Every rating unit where the land is situated where an election has been made to pay half in advance	Fixed amount for each rating unit		Ratio 0.5	15	\$ 158.97	\$ 2,384.54
Water loan (Hāheī extension) (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	3	\$ 220.98	\$ 662.93
Economic development (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			888,845,500	\$ 0.001227	\$ 1,090,617.13
District transportation and building control (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			24,712,700,050	\$ 0.000147	\$ 3,632,754.17
Hāheī Water extension development contribution payment plan	Every rating unit where the land is situated and the ratepayer has	Fixed amount for each rating unit		Ratio 1.0	1	\$ 305.23	\$ 305.23

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)
(A targeted rate to fund development contributions payable when connecting to Council's water scheme in Hāheī)	opted to pay over ten years						
Hāheī wastewater extension development contribution payment plan (A targeted rate to fund development contributions payable when connecting to Council's water scheme in Hāheī)	Every rating unit where the land is situated and the ratepayer has opted to pay over ten years	Fixed amount for each rating unit		Ratio 1.0	1	\$ 350.95	\$ 350.95
Total rate revenue required (including GST) (excluding penalties)							97,603,837.33

Rating Scenarios (including GST)

Thames

Residential CV median \$530,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	238.51	256.02	256.20
UAGC	600.04	641.93	677.36
Rubbish and recycling	195.72	211.60	194.33
Wastewater	775.25	847.77	766.64
Roading and building control CV	81.39	88.01	77.91
Works and services rate	295.11	293.79	305.98
Works and services charge	402.32	397.82	416.28
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	28.29	28.75	13.86
Water (serviced and metered)	366.09	441.03	367.46
Total	3,071.07	3,296.34	3,161.93
Increase/(decrease)			-4.08%

Farming and horticultural CV \$2,485,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	1,099.82	1,180.55	1,181.37
UAGC	600.04	641.93	677.36
Rubbish and recycling	195.72	211.60	194.33
Roading and building control CV	381.60	412.64	365.29
Land drainage	-	-	-
Works and services rate	2,267.99	2,257.81	2,351.51
Works and services charge	402.32	397.82	416.28
Water (serviced and metered)	366.09	441.03	367.46
Total	5,313.58	5,543.38	5,553.60
Increase/(decrease)			0.18%

Industrial & Commercial CV \$1,165,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	534.45	573.68	574.08
UAGC	600.04	641.93	677.36
Rubbish and recycling	195.72	211.60	194.33
Wastewater	775.25	847.77	766.64
Roading and building control CV	178.90	193.45	171.25
Economic development rate	697.32	684.99	687.12
Works and services rate	661.27	658.30	685.62
Works and services charge	402.32	397.82	416.28
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	60.94	61.92	29.86
Water (serviced and metered)	366.09	441.03	367.46
Total	4,560.65	4,802.11	4,655.91
Increase/(decrease)			-3.04%

Rural other CV \$545,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	335.69	360.33	360.58
UAGC	600.04	641.93	677.36
Rubbish and recycling	195.72	211.60	194.33
Roading and building control CV	83.69	90.50	80.11
Works and services rate	415.34	413.48	430.64
Works and services charge	402.32	397.82	416.28
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	17.96	18.24	8.80
Total	2,139.11	2,223.52	2,254.01
Increase/(decrease)			1.37%

Rating Scenarios continued

Coromandel-Colville

Residential CV median \$650,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	269.43	289.21	289.41
UAGC	600.04	641.93	677.36
Rubbish and recycling	195.72	211.60	194.33
Wastewater	775.25	847.77	766.64
Roading and building control CV	99.81	107.93	95.55
Works and services rate	125.21	138.88	144.86
Works and services charge	236.59	258.99	282.35
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	37.54	38.15	18.40
Water (serviced and metered)	366.09	441.03	367.46
Total	2,794.03	3,065.11	2,922.27
Increase/(decrease)			-4.66%

Farming and horticultural CV \$2,485,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	1,099.82	1,180.55	1,181.37
UAGC	600.04	641.93	677.36
Rubbish and recycling	195.72	211.60	194.33
Roading and building control CV	381.60	412.64	365.29
Works and services rate	851.83	944.84	985.50
Works and services charge	236.59	258.99	282.35
Water (serviced and metered)	366.09	441.03	367.46
Total	3,731.69	4,091.58	4,053.66
Increase/(decrease)			-0.93%

Industrial & Commercial CV \$1,165,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	534.45	573.68	574.08
UAGC	600.04	641.93	677.36
Rubbish and recycling	195.72	211.60	194.33
Wastewater	775.25	847.77	766.64
Roading and building control CV	178.90	193.45	171.25
Economic development rate	697.32	684.99	687.12
Works and services rate	248.37	275.48	287.34
Works and services charge	236.59	258.99	282.35
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	60.94	61.92	29.86
Water (serviced and metered)	366.09	441.03	367.46
Total	3,982.02	4,280.46	4,123.70
Increase/(decrease)			-3.66%

Rural other CV \$545,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	335.69	360.33	360.58
UAGC	600.04	641.93	677.36
Rubbish and recycling	195.72	211.60	194.33
Roading and building control CV	83.69	90.50	80.11
Works and services rate	156.00	173.03	180.48
Works and services charge	236.59	258.99	282.35
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	17.96	18.24	8.80
Total	1,714.04	1,844.24	1,869.92
Increase/(decrease)			1.39%

Rating Scenarios continued

Mercury Bay

Residential CV median \$750,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	353.35	379.29	379.56
UAGC	600.04	641.93	677.36
Rubbish and recycling	214.55	231.95	213.02
Wastewater	775.25	847.77	766.64
Roading and building control CV	115.17	124.54	110.25
Works and services rate	212.81	216.17	226.80
Works and services charge	230.92	234.54	246.73
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	38.09	38.70	18.66
Water (serviced not metered)	645.13	712.77	734.92
Total	3,273.66	3,517.28	3,459.85
Increase/(decrease)			-1.63%

Farming and horticultural CV \$2,485,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	1,099.82	1,180.55	1,181.37
UAGC	600.04	641.93	677.36
Rubbish and recycling	214.55	231.95	213.02
Roading and building control CV	381.60	412.64	365.29
Works and services rate	1,103.94	1,121.37	1,176.51
Works and services charge	230.92	234.54	246.73
Water (serviced not metered)	645.13	712.77	734.92
Total	4,276.00	4,535.75	4,595.20
Increase/(decrease)			1.31%

Islands CV \$44,500,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	16,784.34	18,016.44	18,028.90
UAGC	600.04	641.93	677.36
Roading and building control CV	6,833.44	7,389.24	6,541.48
Works and services rate	10,108.39	10,267.96	10,772.87
Works and services charge	230.92	234.54	246.73
Total	34,557.13	36,550.11	36,267.34
Increase/(decrease)			-0.77%

Industrial & Commercial CV \$1,165,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	534.45	573.68	574.08
UAGC	600.04	641.93	677.36
Rubbish and recycling	214.55	231.95	213.02
Wastewater	775.25	847.77	766.64
Roading and building control CV	178.90	193.45	171.25
Economic development rate	697.32	684.99	687.12
Works and services rate	321.87	326.95	343.03
Works and services charge	230.92	234.54	246.73
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	60.94	61.92	29.86
Water (serviced and metered)	366.09	441.03	367.46
Total	4,068.68	4,327.83	4,162.46
Increase/(decrease)			-3.82%

Rural other CV \$545,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	335.69	360.33	360.58
UAGC	600.04	641.93	677.36
Rubbish and recycling	214.55	231.95	213.02
Roading and building control CV	83.69	90.50	80.11
Works and services rate	202.17	205.36	215.46
Works and services charge	230.92	234.54	246.73
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	17.96	18.24	8.80
Total	1,773.37	1,872.47	1,887.97
Increase/(decrease)			0.83%

Rating Scenarios continued

Tairua-Pāuanui

Residential CV median \$810,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	459.36	493.08	493.42
UAGC	600.04	641.93	677.36
Rubbish and recycling	229.60	248.23	227.97
Wastewater	775.25	847.77	766.64
Roading and building control CV	124.38	134.50	119.07
Works and services rate	193.55	205.27	213.85
Works and services charge	274.69	282.68	295.49
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	31.56	32.06	15.46
Water (serviced not metered)	645.13	712.77	734.92
Total	3,421.91	3,687.91	3,630.09
Increase/(decrease)			-1.57%

Farming and horticultural CV \$2,485,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	1,099.82	1,180.55	1,181.37
UAGC	600.04	641.93	677.36
Roading and building control CV	381.60	412.64	365.29
Works and services rate	772.35	819.11	853.33
Works and services charge	274.69	282.68	295.49
Water (serviced not metered)	645.13	712.77	734.92
Total	3,773.63	4,049.68	4,107.76
Increase/(decrease)			1.43%

Industrial & Commercial CV \$1,165,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	534.45	573.68	574.08
UAGC	600.04	641.93	677.36
Rubbish and recycling	229.60	248.23	227.97
Wastewater	775.25	847.77	766.64
Roading and building control CV	178.90	193.45	171.25
Economic development rate	697.32	684.99	687.12
Works and services rate	225.19	238.83	248.80
Works and services charge	274.69	282.68	295.49
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	60.94	61.92	29.86
Water (serviced not metered)	645.13	712.77	734.92
Total	4,309.86	4,575.87	4,499.40
Increase/(decrease)			-1.67%

Rural other CV \$545,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	335.69	360.33	360.58
UAGC	600.04	641.93	677.36
Rubbish and recycling	229.60	248.23	227.97
Roading and building control CV	83.69	90.50	80.11
Works and services rate	141.44	150.01	156.27
Works and services charge	274.69	282.68	295.49
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	17.96	18.24	8.80
Total	1,771.46	1,881.54	1,892.49
Increase/(decrease)			0.58%

Rating Scenarios continued

Whangamatā

Residential CV median \$860,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	530.03	568.94	569.33
UAGC	600.04	641.93	677.36
Rubbish and recycling	229.60	248.23	227.97
Wastewater	775.25	847.77	766.64
Roading and building control CV	132.06	142.80	126.42
Works and services rate	161.73	159.70	158.36
Works and services charge	250.12	273.60	304.32
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	28.29	28.75	13.86
Water	645.13	712.77	734.92
Total	3,440.60	3,714.11	3,665.09
Increase/(decrease)			-1.32%

Farming and horticultural CV \$2,485,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	1,099.82	1,180.55	1,181.37
UAGC	600.04	641.93	677.36
Roading and building control CV	381.60	412.64	365.29
Works and services rate	559.30	552.31	547.66
Works and services charge	250.12	273.60	304.32
Total	2,890.88	3,061.03	3,076.00
Increase/(decrease)			0.49%

Industrial & Commercial CV \$1,165,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	534.45	573.68	574.08
UAGC	600.04	641.93	677.36
Rubbish and recycling	229.60	248.23	227.97
Wastewater	775.25	847.77	766.64
Roading and building control CV	178.90	193.45	171.25
Economic development rate	697.32	684.99	687.12
Works and services rate	163.07	161.03	159.68
Works and services charge	250.12	273.60	304.32
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	60.94	61.92	29.86
Water	645.13	712.77	734.92
Total	4,223.17	4,488.99	4,419.11
Increase/(decrease)			-1.56%

Rural other CV \$545,000	2021/22 LTP	2022/23 LTP	2022/23 AP
General rate	335.69	360.33	360.58
UAGC	600.04	641.93	677.36
Rubbish and recycling	229.60	248.23	227.97
Roading and building control CV	83.69	90.50	80.11
Works and services rate	102.43	101.15	100.29
Works and services charge	250.12	273.60	304.32
Stormwater - charge	88.35	89.62	85.91
Stormwater - rate	17.96	18.24	8.80
Total	1,707.88	1,823.60	1,845.34
Increase/(decrease)			1.19%

Capital expenditure

	2021/2022 Long-term plan (\$000)	2022/2023 Long-term plan (\$000)	2022/2023 Annual plan (\$000)
Thames			
Local roads and footpaths			
Footpath rehabilitation	58	59	60
Streetlight renewals	52	54	55
Tōtara Valley Road services extension	3,316	1,126	3,606
Airfield			
Renewals	107	110	115
Water reticulation	101	0	0
Halls			
Furniture and fittings	6	6	7
Libraries			
Library books	81	83	84
Furniture and fittings	5	5	10
Harbour facilities			
Waiomu boat ramp renewal	22	22	22
Parks and reserves			
Renewals	113	93	95
Street furniture renewals	4	34	35
Jack McLean Community Recreation Centre renewals	16	0	0
WW1 monument	5	0	0
Carpark reseals	121	0	0
Waiomu domain and reserve playground	50	0	0
Swimming pool			
Renewals	182	0	0
Wastewater			
Thames treatment plant upgrade	831	734	1,580
Tōtara Valley Road services extension	337	257	596
Water			
Thames South water system improvements	935	1,705	1,872

	2021/2022 Long-term plan (\$000)	2022/2023 Long-term plan (\$000)	2022/2023 Annual plan (\$000)
Thames [cont]			
Tōtara Valley Road services extension	698	592	1,154
Stormwater			
Tōtara Valley Road services extension	202	0	0
Total Thames	7,242	4,880	9,291

	2021/2022 Long-term plan (\$000)	2022/2023 Long-term plan (\$000)	2022/2023 Annual plan (\$000)
Coromandel/Colville			
Local roads and footpaths			
Footpath rehabilitation	9	9	9
Footpath construction	116	124	62
Streetlight improvements	0	18	18
Streetlight renewals	18		
Pottery Lane West Sealing	0	0	64
Pottery Lane extension	350	0	0
Te Kōuma Rd intersection	1,882	0	950
Harbour facilities			
Harbour renewals	20	21	21
Parks and reserves			
Renewals	136	45	46
Minor reserves projects	15	15	16
Carpark reseals	9	0	0
Public conveniences			
Renewals	0	122	125
Cemeteries			
Buffalo Cemetery	0	0	148
Total Coromandel	2,555	354	1,459

	2021/2022 Long-term plan (\$000)	2022/2023 Long-term plan (\$000)	2022/2023 Annual plan (\$000)
Mercury Bay			
Local roads and footpaths			
Footpath rehabilitation	70	72	73
Footpath construction	162	166	83
Streetlight improvements	152	75	37
Streetlight renewals	73	75	76
Mercury Bay cycleway development	29	85	87
Libraries			
Library books	49	50	51
Furniture and fittings	2	2	2
Harbour facilities			
Renewals	57	58	59
Consent renewals	0	74	76
Matarangi wharf renewals	8	48	49
Parks & reserves			
Renewals	184	189	192
Minor reserves projects	152	155	158
Carpark reseals	86	0	0
Matarangi land purchase	0	0	502
Sports park - emergency netball court renewal	201	0	0
Hahei visitor carpark reseal	342	0	0
Playground renewals	78	0	0
Whitianga esplanade reclamation	131	0	0
Meri Te Tai reserve development	345	0	0
Public conveniences			
Hot Water Beach toilets water supply bore consent	44	0	0
Cemeteries			
Kaimarama cemetery stage 3	118	0	0
Wastewater			
Matarangi treatment plant upgrade	354	1,242	1,575
Cooks Beach treatment plant upgrade	0	16	129

	2021/2022	2022/2023	2022/2023
	Long-term plan	Long-term plan	Annual plan
	(\$000)	(\$000)	(\$000)
Mercury Bay [cont]			
Screw press upgrade - Whitianga WWTP	0	207	211
Whitianga rising main extension	838	0	602
Whitianga treatment plant flow meter replacement	110	0	0
Cooks Beach land acquisition	202	0	0
Water			
Hāhei water extension	301	0	205
Wharekaho water supply extension	101	0	0
Solid Waste			
Whitianga closed landfill - consent	0	101	103
Whitianga refuse transfer station	2,957	0	1,549
Total Mercury Bay	7,146	2,615	5,819

	2021/2022 Long-term plan (\$000)	2022/2023 Long-term plan (\$000)	2022/2023 Annual plan (\$000)
Tairua/Pāuanui			
Local roads and footpaths			
Footpath rehabilitation	45	46	46
Footpath construction	67	48	24
Streetlight improvements	26	62	31
Streetlight renewals	22	22	22
Tairua Ocean Beach Road kerb and channel	301	0	0
Libraries			
Tairua Library books	13	13	14
Tairua Furniture and fittings	2	2	2
Harbour facilities			
Consent renewals	0	104	106
Harbour renewals	2	2	2
Paku boat ramp	33	108	110
Parks & reserves			
Renewals	118	17	18
Minor reserves projects	50	27	27
Street furniture renewals	9	2	2
Carpark reseals	37	0	0
Pāuanui CBD carpark	92	0	0
Tairua skate park	0	0	406
Manaia Rd - hub (library extension)	0	223	226
Cory Park tennis/netball courts resurfacing	37	52	90
Kennedy Park tennis/netball courts resurfacing	143	0	0
Pāuanui Kennedy Park fitness equipment	68	0	0
Pāuanui playground equipment renewals	192	76	232
Stormwater			
Pāuanui Holland stream improvements	144	1,536	1,562
Total Tairua/Pāuanui	1,401	2,340	2,920

	2021/2022 Long-term plan (\$000)	2022/2023 Long-term plan (\$000)	2022/2023 Annual plan (\$000)
Whangamatā			
Local roads and footpaths			
Footpath rehabilitation	20	20	21
Footpath construction	163	222	110
Streetlight improvements	45	49	25
Streetlight renewals	48	49	50
Whangamatā cycle track from Hetherington Rd to Causeway Bridge	0	200	203
Christmas lights and decorations	2	2	2
Nib kerb construction	343	481	489
Parks & reserves			
Renewals	98	39	40
Minor reserves projects	20	21	21
Carpark reseals	72	0	0
Fire Station reserve playground	0	156	158
Street furniture renewals	4	4	4
Harbour cycle/pedestrian access	120	0	73
Island View carpark	208	0	0
CCTV cameras in Skatepark and Williamson Park	42	0	0
Williamson Park safety improvements	25	0	0
Public conveniences			
New Beach Rd facility	183	0	0
Renewals - Martyn Rd	172	0	0
Renewals - Island View	245	0	0
Water			
Whangamatā water system optimisation	0	0	187
Stormwater			
Whangamatā stormwater improvement	0	207	211
Total Whangamata	1,810	1,450	1,594

	2021/2022 Long-term plan (\$000)	2022/2023 Long-term plan (\$000)	2022/2023 Annual plan (\$000)
District (No specific Community Board area)			
Council			
Computer software	505	518	526
Computer hardware	505	414	421
Furniture and fittings	56	57	58
Plant and vehicles	355	512	654
Property renewals	1,234	719	1,818
Matarangi land purchase	0	0	748
Regulatory			
Azimuth subdivision	0	0	282
Economic Development			
Sheriff block development	354	0	0
District signage	0	52	53
Kōpū marine project	2,880	4,150	7,565
Emergency Management			
Alert Coromandel - Signage	222	0	0
District roads and footpaths			
Area-wide pavement treatment	1,342	1,398	1,422
Unsealed road wearing course replacement	684	701	713
Unsealed road basecourse replacement	465	477	485
Major drainage control	778	800	814
Maintenance chip seals	1,712	1,734	1,763
Thin AC surfacing	366	346	336
Minor safety projects	1,011	1,035	1,053
Traffic services	208	213	217
Preventative maintenance	344	353	359
Bridge component replacement	146	150	155
Traction seals	81	83	23
February 2021 storm event	909	0	0

	2021/2022 Long-term plan (\$000)	2022/2023 Long-term plan (\$000)	2022/2023 Annual plan (\$000)
District (No specific Community Board area) [cont]			
Coastal and hazard management			
Long Bay coastal protection renewal	22	31	0
Brophys Beach coastal protection renewal	0	75	77
Ōtahu Point Whangamata coastal hazard protection	101	124	0
Wyuna Bay coastal protection renewal	52	0	0
Wastewater			
Renewals	2,857	3,214	1,961
Consent renewals	101	21	21
Wastewater process control upgrade	112	111	0
Pāuanui and Whangamatā centrifuge replacements	552	584	594
Water			
Renewals	2,497	2,846	1,737
Consent renewals	152	233	102
Drinking Water Standards upgrades	6,568	7,245	5,368
Water process control upgrade	112	111	0
Universal metering	4,547	142	2,208
Water system optimisation	309	0	0
Stormwater			
Renewals	1,236	1,552	946
Consent renewals	12	30	31
Solid Waste			
Renewals	920	806	492
Refuse transfer station roading	127	114	116
Weighbridge operating system replacement	101	0	105
Total District (No specific Community Board area)	34,535	30,951	33,223
Total capital expenditure	54,689	42,590	54,306

WHAKAPĀ MAI | CONTACT US



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