

LONG TERM PLAN



2015-2025



Table of Contents

Introduction	3
How to read this plan	5
About the Coromandel	7
About the Thames-Coromandel District Council	8
How we consulted on this plan	16
Summary of decisions following consultation	17
Audit Report	21
Financial Strategy	23
Long Term Plan Disclosure Statement	42
Infrastructure Strategy	47
Assumptions underpinning the 2015-25 Long Term Plan	74
Our Services	86
Road and Footpaths	87
Stormwater	94
Wastewater	99
Water Supply	105
Solid Waste	113
Representation	118
Planning and Regulation	124
Protection of People and the Environment	131
Community Spaces and Development	137
Economic Development	157
Policies and Statements	162
Revenue and Financing Policy	163
Significance and Engagement Policy	186
Financial Statements	200
Funding Impact Statement	230
Capital Expenditure Statements	261
Fees and Charges	277

Introduction - Message from Mayor and Chief Executive

So much of what we do as a Council is about balance. In our rating we need to balance being able to provide essential services and meet our communities' aspirations while remaining affordable for our ratepayers. We need to balance the separation between district and local decision making, and the funding which comes with this. We are also committed to giving our local communities control over local services while ensuring our essential services are adequately funded and work efficiently across the district. This balance also applies in how we provide leadership in our communities, taking into account our legal obligations, public opinion and some difficult decisions that need to be made to support growth in the district. Balancing can be a tough job.

As a result of consultation on the Long Term Plan we have changed our approach on a number of key proposals after listening to our communities. For example, the proposed \$200 annual fee on short-term holiday home accommodation providers to support economic development will instead be deferred and considered under our next Annual Plan. We have also responded to some communities asking us to fund all information centres equitably in the district - a change from our proposal to move the Tairua, Pauanui, Whangamata and Coromandel information centres to local funding. Further information on these decisions is available later in this document.

In the 2015/16 year, we are addressing a major cost impact. The three eastern seaboard wastewater plants, completed in 2009, cost approximately \$93 million. In the planning phase, before the global financial crisis, it was assumed that 66% would eventually be paid by development contributions via future growth. With the recession this assumption was dashed and in 2015 some \$46.6M of unpaid debt will need to transfer to existing ratepayers as future growth will not be enough to repay all of this debt within the 50 year life of the plants. This is a major driver for the Council requiring a 2.88% rate rise in 2015/16 alongside a draw on our wastewater reserves. If the situation changes favourably in future, we will review this.

We are also committed to our key anchor projects, the Coromandel Great Walks, the Coromandel Harbour and the Hauraki Rail Trail leg from Kopu to Kaiaua. This year also marks 100 years since the Gallipoli campaign and we are embarking on our World War I Memorial Forests Project (Te Wao Whakamaumaharatanga). By Armistice Day 2018 there will be six native forests planted across the District with 18,166 trees, representing the 18,166 New Zealand soldiers who lost their lives in WW1. This project had strong support from the community through the consultation process and we are encouraged by the role our schools and community groups will play to help make this project a reality.

In other areas we are moving decision-making around core local services to local Community Boards. This means public conveniences, cemeteries, and our District libraries will be the responsibility of our Community Boards and be locally funded by Community Board area. Stormwater, as the last essential service that has been locally funded, will be moved to district funding allowing us to ensure consistent and effective stormwater services across the whole district.

The future decade for the Coromandel will see New Zealand's biggest cities getting ever closer, along with the pressures of large populations nearby. We intend to take the opportunities such growth provides, whilst preserving what makes us unique - our environment. We are starting to call that future vision, "Coromandel Heritage Region" and are planning towards that.

We are excited to present a Long Term Plan which sets out a successful and sustainable financial future for us all. Our annual rate increases will be an average 2.08% over the decade, starting at 2.88% in 2015/16 and dropping to 1.03% in 2018/19, while our external debt is reducing to a level of some \$4.5 million.

Average District Rate % Increase/Decrease														
2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
\$2,579	\$2,555	\$2,417	\$2,450	\$2,504	\$2,576	\$2,643	\$2,746	\$2,774	\$2,829	\$2,883	\$2,916	\$2,949	\$3,007	\$3,074
	-0.92%	-5.39%	1.33%	2.21%	2.88%	2.61%	3.88%	1.03%	1.98%	1.90%	1.15%	1.14%	1.98%	2.23%

GST inclusive figures

We believe through developing this plan we will achieve many of the things our ratepayers expect of us while keeping rates affordable. We are aiming to have the financial resilience to face both the planned and the unplanned events ahead.

We think we have achieved a Long Term Plan that enables us to maintain our essential services, provide leadership on some core areas of community development and that has broad community support. This puts us in good stead for the next ten years helping to shape our vision that the Coromandel will be New Zealand's most desirable place to live, work and visit.

We look forward to working with you all over the coming ten years in achieving that vision.



Glenn Leach
MAYOR



David Hammond
CHIEF EXECUTIVE

How to read this plan

The Council's Long Term Plan contains the following information to describe our forward planning:

Introduction	Provides a high level overview on some of our current issues, the areas for Council's future focus and our approach to meeting our communities' aspirations.
How to read this plan	Explanation of the sections within the content and background to long term plans.
About the Coromandel	Background on the makeup of the district's population.
About Thames-Coromandel District Council	Including our vision, values and outcomes sought for the future; key challenges and opportunities we face, our community empowerment model; and rates examples for the five Community Board areas.
How we consulted on this plan	Includes a summary of the consultation process and overview of the feedback received.
Summary of decisions following consultation	Includes decisions on all the proposals included in the Consultation Document and projects/funding added and removed from the plan.
Audit Report	Provides an independent assessment by Audit New Zealand on whether we have complied with our statutory requirements in developing this plan.
Financial Strategy	This Strategy describes how we propose to prudently manage our finances, including limits we will work within.
Long Term Plan Disclosure Statement	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.
Infrastructure Strategy	Identifies significant infrastructure issues for the District over the next 30 years, the principal options for managing these issues and the implications of these options.
Our planning assumptions	In order to budget for our future we needed to make some assumptions about our future circumstances. These assumptions cover financial aspects e.g. interest rates, social projections e.g. population changes; environmental changes e.g. climate change.
Our Services	Describes the services Council delivers, why we deliver them, how we'll assess our performance in providing services at the end of each financial year and how much that will cost.
Policies and statements	Includes our Revenue and Financing Policy, Significance and Engagement Policy, statements on our contribution to decision-making by Māori, our council controlled organisation and the water and sanitary assessments.
Financial statements	Includes our accounting policies; statements of income, position, cashflow, equity and reserves with explanatory notes; funding impact statements, allocation of rates, fees and charges.

What is a Long Term Plan?

This Long Term Plan describes the Council's financial strategy and financial position for the next 10 years. It includes the income and expenditure budgets for each council activity and shows the impact of these budgets on rates and user fees.

The Long Term Plan is based on assumptions about:

- our economy in the future - likely growth rates, inflation and interest rates
- the district going forward - population changes, land use changes
- the services we deliver - when the renewing of assets is required, impact from recent legislation

All the factors above affect the council's financial situation and the rates that you pay.

The Council develops a Long Term Plan every three years to adapt to significant changes in our circumstances which can come from our own updated information, changes in external factors and in response to community needs. These changes in circumstances may result in a change in direction and this may have different effects on the budgets, rates and services described in this plan.

In looking ahead 10 years the Council must consider the impact of short term decisions on future rates, and the future condition of our services and assets. The Council is responsible for being good stewards of the many assets owned by the Council and to ensure those assets are available for future generations.

The Council follows particular rules in the Local Government Act for its long term planning. These rules include the year we must adopt the Long Term Plan (all councils adopt in the same year), how we manage our consultation and the type of information that is provided to you. The process we follow is audited before we start our consultation and again before we adopt the plan.

The rules about the consultation information recently changed. This year was the first time we have used a high-level Consultation Document that had supporting information available on our website and at our council offices around the district. There was no draft of this final Long Term Plan document available during consultation.

This Long Term Plan has been developed to provide:

- a long term focus for the decisions and activities of the Council
- an integrated decision-making and co-ordination of Council resources
- a basis for accountability of the Council to the community; and
- an opportunity for participation by the public in the decision-making on the Council's activities.

It may be inappropriate to use the information contained in this Long Term Plan for any other purposes.

District-wide funding or locally funded?

District-funded means the service is funded by all ratepayers across the district for the service being received i.e. for the wastewater activity all ratepayers connected or able to be connected across the district fund the activity; for the representation activity all ratepayers across the district fund the activity.

Locally-funded means the service is funded by the geographic area represented e.g. the Whangamata community spaces and development activity is only funded by ratepayers within the Whangamata Community Board area; the local roading activity in Thames is only funded by ratepayers within the Thames Community Board area.

About the Coromandel

The Coromandel Peninsula is a place of outstanding natural beauty with a proud history. Its many advantages can be seen in our soaring mountain ranges, white sand beaches, native forest and bush, as well as the Māori and early-European heritage evident in our older towns and settlements. In more recent times, the wonderful climate and proximity to the population centres of Auckland and the Waikato has meant the Coromandel holiday settlements have experienced periods of rapid growth.

Resident population

Residents of the Coromandel are older than the New Zealand average with 27% aged 65 or older (almost double the national average). The number of people living in Coromandel at the 2013 census was 26,847. Personal income levels are lower than average; 43% of people aged 15 years and over received personal income of less than \$20,000, compared to 38% across New Zealand but the rate of home ownership is much higher at 70% compared to the average (55%) across New Zealand.

Our ratepayers

Approximately 55% of our ratepayers reside outside of the district - this varies from around 27% in the Thames Community Board area to around 71% in the Tairua-Pauanui Community Board area. This characteristic is projected to increase in the future. There are 26,679 rating units in the district.

Population, housing and rating unit changes

Over the next ten years there is projected to be low growth overall on the Peninsula. While small additional numbers of residents are expected in Mercury Bay, small declines in resident numbers are expected in the Thames, Tairua-Pauanui and Whangamata areas. However, the popularity of all areas as holiday destinations means we are still projecting small increases in new houses and rating units in every community board area throughout the ten year period.

About Thames-Coromandel District Council

Council's Vision

We will be a leading Council in New Zealand through the provision of quality services and facilities, which are affordable, and delivered, with a high standard of customer service.

We will earn respect, both as a good community citizen and through our support of community organisations, economic development and the protection of the environment. Through our actions, the Coromandel will be the most desirable area of New Zealand in which to live, work and visit.

Council's Values

- Displaying empathy and compassion
- Fiscally responsible and prudent with ratepayers money
- Integrity, transparency and accountability in all our actions
- Treating all employees fairly and evenly in accordance with good employer practice
- Being a great place to work where staff are inspired to be the best they can
- Working with and having meaningful and on-going consultation with all of our communities
- Creating strong partnerships with our district's Iwi
- Having pride in what we do
- Being a highly effective and fast moving organisation

Council Outcomes

On behalf of the Coromandel Peninsula, the Council aims to achieve:

- A prosperous district – the Coromandel Peninsula has a prosperous economy
- A liveable district – The Coromandel Peninsula is a preferred area of New Zealand in which to live, work and raise a family and have a safe and satisfying life, and
- A clean and green district – The Coromandel Peninsula's natural environment provides a unique sense of place

The above 'Council Outcomes' fulfill the definition of 'Community Outcomes' as described in the Local Government Act 2002.

Community Board areas

In 2012 the Council expressed a desire for faster and more empowered decision making, stream lined accountabilities and less unnecessary "red tape" in order to achieve the elected Council's Vision statement. The Council chose to see the Community Boards empowered with increased delegations to work more closely with their communities and see more community groups partnering with Council to deliver services together in a cost effective manner.

The Council's community empowerment model, adopted in 2012, shifted some governance responsibilities closer to the community through its five Community Boards. The Community Boards now have new responsibilities for determining the priority and funding of community activities within limits set by the Council. The recent decisions related to changing who pays are seen as a continuance of this model giving Community Boards more responsibility for services that are important to local communities.

Coromandel-Colville Community Board area

The Coromandel-Colville Community Board area has a relatively small resident and ratepayer base which means there is a focus on maintaining the infrastructure and other community assets that have been built over many generations. The key future looking focus of the Board (and for the benefit of the whole district) is the potential development of the Coromandel Harbour facilities for growth in aquaculture, tourism, recreational opportunities and improved commuter access to and from Auckland through a fast ferry service. Two of the major issues signalled for further investigation in this Plan are the Coromandel Harbour facilities project and the Coromandel northern by-pass.

How much will it cost the ratepayer?

Here is a sample of rates in the Coromandel-Colville Community Board area by property type and value.

Rate sample by property type GST inclusive	2010/2011	2014/2015	2015/2016	2016/2017	2017/2018
Residential LV \$140	\$2,630	\$2,249	\$2,453	\$2,679	\$2,786
Residential LV \$225	\$2,907	\$2,687	\$2,840	\$2,878	\$2,992
Residential LV \$400	\$3,320	\$2,729	\$2,783	\$2,822	\$2,945
Rural LV \$4.2m	\$7,276	\$7,707	\$6,292	\$6,241	\$6,535
Commercial LV \$3m	\$25,722	\$24,532	\$21,082	\$21,051	\$21,374

Mercury Bay Community Board area

The Mercury Bay Community Board area is projected to have the majority of the growth of the District over the next ten years, so there is a concerted focus on new facilities and infrastructure that will deliver to the current population and those who move here, or visit, in the future. Improving the Whitianga CBD is a key project in the first three years of the Plan, as is constructing the next stage of the Mercury Bay Cemetery, managing the coastal erosion at Brophy's Beach and upgrading the toilet facilities at Hot Water Beach. The Board is also investigating a medical centre in Whitianga and has planned expenditure for reclamation of land for boat trailer parking and boat ramp at Dundas Street in 2023/24.

How much will it cost the ratepayer?

Here is a sample of rates in the Mercury Bay Community Board area by property type and value.

Rate sample by property type GST inclusive	2010/2011	2014/2015	2015/2016	2016/2017	2017/2018
Residential LV \$140	\$2,447	\$2,353	\$2,480	\$2,560	\$2,655
Residential LV \$225	\$2,669	\$2,582	\$2,681	\$2,767	\$2,867
Residential LV \$400	\$3,013	\$2,946	\$2,991	\$3,091	\$3,199
Rural LV \$4.2m	\$6,576	\$7,373	\$6,718	\$7,139	\$7,398
Commercial LV \$3m	\$23,074	\$23,521	\$21,019	\$21,311	\$21,593

Tairua-Pauanui Community Board area

Over the last year the Tairua- Pauanui Community Board has progressed two major community projects - the Manaia Road causeway in Tairua and the Pauanui community building. In the early years of the Long Term Plan, key priorities for both communities are maintaining current local facilities and improving harbour facilities. There are bridge-widening improvements at Duck Creek in the final year of the plan. Council's Water Demand Strategy will move from an investigation phase into solutions and options development in the first year of this Long Term Plan.

This is particularly important for Tairua as it regularly experiences water shortages during the summer peak. Work being completed at Pepe Stream in the current year will increase water supply, provide continuity of supply for regular demand and improve the peak supply issues to an extent. The Pauanui aquifer reconfiguration project, presently underway, will optimise the water supply system removing the need for a previously signalled upgrade.

A catchment-wide programme of improvement is being designed to manage flooding and erosion at Holland Stream. This programme will be implemented from the district stormwater budgets over the first 2-3 years of this plan. Funding to construct roading improvements for the Orchard Block development is no longer included in the Long Term Plan as growth projections indicate it is not required at this stage, however, if this sub-division develops significantly during the ten years, this position will be reconsidered.

How much will it cost the ratepayer?

Here is a sample of rates in the Tairua-Pauanui Community Board area by property type and value.

Rate sample by property type GST inclusive	2010/2011	2014/2015	2015/2016	2016/2017	2017/2018
Residential LV \$140	\$2,515	\$2,356	\$2,533	\$2,602	\$2,685
Residential LV \$225	\$2,761	\$2,585	\$2,730	\$2,802	\$2,887
Residential LV \$400	\$3,139	\$2,952	\$3,033	\$3,110	\$3,199
Rural LV \$4.2m	\$6,672	\$6,784	\$5,959	\$6,144	\$6,245
Commercial LV \$3m	\$24,373	\$23,577	\$20,958	\$21,101	\$21,286

Thames Community Board area

The Thames Community Board area includes the largest population centre as well as the developing industrial centre at Kopu. As it is a long-established area the Community Board plans to maintain current infrastructure, facilities and services while partnering with others to deliver some major new or replacement facilities such as the multisport indoor sports facility. A major upgrade is planned to the water supply system in the southern, rural section of the area and the Thames town water supply, wastewater and stormwater systems will be priorities for renewals work once the main investigations programme is complete. Alongside the investment the Council is making in economic development, the Thames Community Board is to fund additional local economic development initiatives in response to feedback from community and business groups.

One of the area's key recreational facilities, the Thames pool, needs to be significantly renewed in about five years' time. In the meantime the Council has committed funding to the investigation and feasibility of a new sub-regional aquatic centre.

How much will it cost the ratepayer?

Here is a sample of rates in the Thames Community Board area by property type and value.

Rate sample by property type GST inclusive	2010/2011	2014/2015	2015/2016	2016/2017	2017/2018
Residential LV \$140	\$2,579	\$2,389	\$2,516	\$2,548	\$2,675
Residential LV \$225	\$2,889	\$2,725	\$2,769	\$2,802	\$2,939
Residential LV \$400	\$3,369	\$3,250	\$3,189	\$3,222	\$3,377
Rural LV \$4.2m	\$13,104	\$11,332	\$9,849	\$9,927	\$9,560
Commercial LV \$3m	\$26,964	\$28,202	\$23,074	\$23,098	\$23,573

Whangamata Community Board area

In the first two years of the Long Term Plan, Whangamata Community Board has prioritised completing the last key footpath connections in town and tidying up road berms and kerbs, rather than a new footpaths programme, so as to retain the beach character of Whangamata. The Community Board sees the potential of the Great Walks programme to enhance what the Coromandel has to offer tourists and has budgeted to seal the Wentworth Valley Road and investigate the feasibility of a new cycleway and walkway up the Wentworth Valley to the existing walking tracks. Several community projects are planned in the early years of the plan such as redevelopment of Williamson Park, upgrading of Aitken Road tennis courts, parking and disabled access to Island View Reserve, investigation into a new Community Marae facility, and on-going commitment to development of harbour walking tracks.

How much will it cost the ratepayer?

Here is a sample of rates in the Whangamata Community Board area by property type and value.

Rate sample by property type GST inclusive	2010/2011	2014/2015	2015/2016	2016/2017	2017/2018
Residential LV \$140	\$2,261	\$2,261	\$2,451	\$2,524	\$2,606
Residential LV \$225	\$2,481	\$2,473	\$2,639	\$2,716	\$2,800
Residential LV \$400	\$2,840	\$2,819	\$2,924	\$3,007	\$3,094
Rural LV \$4.2m	\$6,504	\$6,402	\$5,441	\$5,665	\$5,757
Commercial LV \$3m	\$22,859	\$22,923	\$20,806	\$20,976	\$21,151

About our services and activities...

The Council manages a wide range of services and assets on behalf of the community. Many residents and ratepayers have a better understanding of our services after they have had some specific contact with the Council over them. The following information shows you the breadth of the services we offer and the activities/assets we manage.

We maintain

445 km of sealed roads and 230km of unsealed roads

128 wastewater pump stations and 6,382 wastewater manholes

9 water treatment plants and 48 reservoirs

10 wastewater treatment plants

150 bridges

538 km of water pipeline

37 playgrounds

2 airfields

1 swimming pool

13 cemeteries

13 community halls and centres

83 public toilets

5 wharves and 9 all tide boat ramps

In the past 12 months we

Approved 297 resource consents.

Produced 4,833,973 m³ of treated water

Reduced the amount of waste going to landfill from 516kg to 463kg per rating unit

Processed 1285 LIM requests.

Completed an adventure style playground at Island View Reserve.

Issued 256,958 library items.

Completed a new pontoon and boat ramp extensions at Whitianga and Whangamata.

Operated the Hahei to Ferry Landing shuttle for 32 days.

Carried out 358 inspections on the 286 registered food premises.

Received 211 new dwelling consents and on average processed these in just over 11 days.

Held three civil defence exercises.

Received 995 building consent applications.

To deliver our services to the community and maintain the district's assets over the next 10 years will require an investment of \$889 million for operating expenditure and \$211 million for capital expenditure.

Economic Development

Investing significantly in activities and projects to support the economic development of the district as a whole is a major focus of the Council throughout the ten years of this plan. Council's Economic Development activity is guided by a Strategy and action plan which has been developed to facilitate economic growth by capitalising on our district's existing strengths and opportunities.

The economic development package covers several bases. There are three anchor projects; Coromandel Great Walks - Cathedral Coast Walkway, stage two of the Hauraki Rail Trail from Kopu to Kaiaua and the development of the Coromandel Harbour for aquaculture, tourism and connections to Auckland. All of these projects involve other key partners alongside the significant investments by the Council. Other significant investment is made in the continued operation of Destination Coromandel and the I-sites and Information Centres, a major events grants fund and joint venture marketing with neighbouring economic development agencies.

The full Economic Development Strategy and Action Plan may be accessed at our website www.tcdc.govt.nz

Our challenges and opportunities

Local Government must be financially sustainable to continue delivering services to its communities now and into the future. This involves a balancing act of delivering services while keeping the income required affordable, ensuring equity between current and future generations, along with fairly sharing the costs of service delivery between different users.

Visitors and growth

Our economy today is strongly reliant on the discretionary spend of visitors and holiday-home owners making us particularly vulnerable to recessionary pressures. We have extreme peaks in demand for essential services at key holiday times. Our physical advantages come with some additional costs: small settlements supporting a relatively large number of separate infrastructure networks; our coastal settlements are vulnerable to sea level rise and our hilly terrain and infrastructure sustains damage from extreme weather events. We also face the prospect of declining residential population and potential changes in demand for services from an aging population.

Another key challenge for us is that the growth outlook we are projecting for the next 30 years is considerably different and lower than what we assumed in previous long term plans. While this has an upside - we do not need to provide as much new infrastructure as had previously been thought - we also have spare capacity in some of our assets and we have to reconsider how to fund some of the infrastructure already in place. Our biggest financial challenge is the need to fund a greater portion of our eastern seaboard wastewater plants from existing ratepayers rather than future development that was previously envisaged.

New development contributions regime

The rules for applying development contributions were changed by the government recently. We can no longer charge development contributions for some activities; the calculation method has changed and a schedule of assets is now included in the policy.

Many of the development contributions to be charged for 2015/16 onwards have changed significantly because of the rule changes and changes in the future projects as well as the movement of wastewater debt. These changes have moved costs from future development to rates.

We have also changed how we calculate reserve contributions, and so in line with other development contributions these are now calculated on specific projects and charged on units of demand. These figures are now included in the table of contributions below in the 2015/16 column. Reserve contributions are additional to the numbers shown in the 2014/15 column as in that year they were assessed based on the value of 20 square metres of the property.

Catchment	2014/2015	2015/16
Hahei	\$7,532.42	\$14,669.75
Matarangi	\$7,025.04	\$10,788.13
Whitianga	\$21,602.44	\$21,256.82
Whangapoua	\$5,115.92	\$9,775.06
Cooks Beach	\$16,688.90	\$10,905.92
Opito Bay	\$5,115.92	\$9,775.06
Kuaotunu West	\$5,115.92	\$9,775.06
Kuaotunu	\$5,115.92	\$9,775.06
Hot Water Beach	\$5,115.92	\$9,775.06
Tairua	\$28,738.42	\$15,314.43
Pauanui	\$22,365.46	\$13,566.07
Thames	\$11,138.37	\$5,135.70
Matatoki	\$15,827.90	\$6,876.84
Thames Valley	\$13,283.44	\$4,754.94
Whangamata	\$40,265.16	\$15,402.70
Onemana	\$3,559.65	\$3,362.13
Coromandel	\$18,787.65	\$7,659.19
Oamaru Bay	\$4,277.27	\$3,270.08
Mercury Bay Rural	\$5,115.92	\$3,922.97
Tairua/Pauanui Rural	\$4,234.13	\$2,793.55
Thames Rural	\$4,848.58	\$2,328.99
Whangamata Rural	\$3,559.65	\$3,362.13
Coromandel-Colville Rural	\$4,277.27	\$3,270.08

For more details about the Development Contributions Policy changes please look at the new policy on our website www.tcdc.govt.nz under Everything A-Z.

Investigations - projects and issues

As part of developing the proposals for the Long Term Plan, we have begun work towards some major developments which, if implemented, could lead to significant change in the district. As our plan must be prepared at a specified point in time, there will always be some matters where we do not have enough information yet to make a decision about whether these should be included in the plan or not.

The Long Term Plan is an opportunity to inform our community of those significant matters we aspire to and are investigating as well as those matters where our plans are more solid. The following projects are all issues to be explored in some detail in the next three years.

If these investigations lead to more substantive proposals they will be consulted on, either separately or, as part of future long term plans.

Local Government reorganisation

Local government reorganisation means changes to the structure of local authorities. It could include changes to boundaries; creation/abolition of a council; amalgamation of councils; or transfer of functions from one council to another. There are currently three reorganisation proposals being considered by the Local Government Commission for Hawkes Bay, Northland and Wellington. No proposals have been put forward for the Waikato region but the topic has been discussed at various forums by various organisations. The Thames-Coromandel District Council has investigated different options and has done sufficient ground work to readily respond if a proposal was put forward for the region that affected our district.

Sub-regional aquatic centre

The current swimming pool in Thames is due for a significant renewal programme in 2021. The current pool provides an adequate resource for local swimmers for recreation and sports training and the swimming school has enjoyed good success at the regional and local level; so much so that there are junior elite swimmers already commuting from Whitianga to train to a higher level.

The nearest 50 metre pool is in Morrinsville which is a long way away from many parts of our District and parts of the Hauraki District. Council proposes investigating the development of a 50 meter pool as a replacement for the current Thames swimming pool as a new sub-regional aquatic centre. Such a facility would operate on a different scale to the current, locally focussed, pool and would likely only be feasible if there was community and financial support for the proposal from the whole district and the wider sub-region.

The plan includes a budget of \$175,304 to upgrade the pool in 2020/2021. It also includes \$53,226 in 2017/2018 to fund the research, concept design, economic feasibility and consultation regarding a sub-regional facility.

Coromandel Harbour Facilities

Council recognises that one of the major barriers to economic growth for the Coromandel area is the limitations associated with harbour access. The many harbour facilities around the Coromandel Harbour require maintenance and constant renewal. In 2013, Council saw the opportunity to rethink how we deliver these services so that the needs of all users are best served and the wider economic possibilities are realised. This work is one of the Anchor projects supporting economic development. We have been investigating and preparing a series of options for the development of these facilities alongside the community and industry that will:

- Retain and facilitate growth of the aquaculture industry through the proposed Sugar Loaf wharf expansion
- Develop a "Blue Highway" concept to create an additional transport route between Auckland CBD and the Northern Peninsula benefitting tourism and enabling commuting opportunities
- Develop improved facilities for Coromandel Harbour users focused on improved wharfage facilities, all-tide access and parking capacity
- Reduce health and safety risks through separation of commercial and recreational activities and implementing measures to improve hazard management.

Currently, in addition to advancing the resource consent for the upgrade and expansion of Sugar Loaf Wharf, other options relating to other facilities are in development. As the environmental and economic feasibility of these options is better understood, proposals on how to proceed, including how best to fund the options, will be taken to the community.

This may require amendments to the Long Term Plan alongside the 2016/17 or 2017/18 Annual Plans, in order to add new budgets, once any proposals are sufficiently advanced in the next 12 to 24 months.

Coromandel Township roading improvements

The Coromandel-Colville Community Board continues to investigate options for relieving congestion in the township. Options for a bypass to the east of the town centre and a smaller internal bypass in the Pita Street area are being considered as the direct bypass options are currently considered to be unaffordable for the Coromandel-Colville ratepayers.

Water conservation and demand management

With our peak summertime population often coinciding with dry weather conditions, residents and visitors to our area are frequently faced with water restrictions. Additionally, the cost of supplying water to eleven townships is one of our larger cost areas. We are developing a Water Demand Strategy to improve how we use and manage our fresh water resources. Over the 2015/2016 year we will refine the options, consult with the community on the local and district wide preferences where change is indicated and reach preferred solutions. It is likely that some water restrictions will form part of the suite of measures needed to manage peak demand but areas such as Tairua, which regularly experience shortages, will be prioritised for earliest action.

Heritage Region

The next decade is likely to be a time of major demographic change in New Zealand and, in times of change, many people value reminders of the past. Over the next three years, we want to work with our many communities and partners - with iwi, with local residents and with visitors who love this place - to investigate the possibilities for a future Coromandel as a heritage region that celebrates and cherishes its rich heritage and unique geography. This vision is for the Coromandel in 20-50 years' time and will encompass our natural heritage including our marine areas as well as the pioneering built and industrial heritage of our forebears.

How we consulted on this plan....

The Council consulted on the Long Term Plan Consultation Document, a revised Revenue and Financing Policy, revised Rates Remission Policy and revised Development Contributions Policy over a month from 9 March to 9 April. Promotion of the consultations utilised the following mechanisms:

- a rates insert that was distributed in February with the rates instalment notices.
- radio advertising campaign (Coromandel FM, Breeze, Nga Iwi FM) throughout the month
- printed advertising in the district's newspapers - Informer, Tairua Local Advertiser, Coastal News, Matarangi Beach Paper, Coromandel Town Chronicle, Pauanui Post
- Online advertising on NZHerald.com, Waikato Times, Stuff.co.nz, metsservice, Sun Media and Bookabach.
- Council's website, facebook page and twitter

Social media feedback

There were ten posts to the Council Facebook page relating to the Long Term Plan over the consultation period and the week leading up to consultation. From the ten posts 267 people engaged in the posts by either, liking, commenting or sharing, 5,318 people saw the posts and there were 12,485 views by the people seeing the posts. The post to get the most views related to the proposed \$200 fee on short term holiday home accommodation providers. This aligned with that proposal receiving the highest number of submissions throughout the consultation period.

Public meetings

Public meetings were held in Thames, Tairua, Coromandel, Whitianga, Pauanui and Whangamata. These meetings were an opportunity for residents and ratepayers to convey their thoughts and give their feedback, in place of only using the formal hearings. Approximately 100 people attended the meetings.

Submissions and hearing process

Council received 567 submissions from all the consultations with the following breakdown:

Long Term Plan	347
Development Contributions Policy	5
Rates Remission Policy	41
Revenue and Financing Policy	174

Hearings were held in Whitianga and Thames over three days - 28-30 April 2015. Twenty five submitters presented in Whitianga and 36 submitters presented in Thames.

Deliberations

A round of Community Board meetings took place over 1 and 4 May to share the summary of the submissions and the draft deliberations report on local funded activities, and for the proposals that involve a change in funding. The Community Boards were invited to make recommendations on the proposals, and to provide local input on the submission points relating to local issues.

Council deliberations were held from 13 to 22 May.

A summary of the decisions, particularly for the proposals within the Consultation Document is provided in the following pages.

Summary of decisions following consultation

Changes to who pays

Stormwater

The Council adopted the proposal to fund the Stormwater activity on a district funding basis. Previously each urban area funded the majority of their stormwater expenditure with a small amount funded by all ratepayers. Over 75% of submitters were in favour of moving the funding of stormwater from local to district. The proposal was also supported by all five Community Boards. The Council adopted the proposal on the basis of strong support for the proposal and because it was consistent with our move to make all essential services district funded.

Cemeteries

From 2015/16 cemeteries will be funded on a local basis with Community Boards deciding the priorities in their respective areas and increase or decrease service levels according to the needs of their community and their ability and willingness to pay for these service levels. Responses from submitters were mixed (53% opposed, 47% supported). The proposal was supported by all five Community Boards.

Public conveniences

From 2015/16 public conveniences will be funded on a local basis for similar reasons noted above for cemeteries. Submitters in opposition to this proposal noted that many of the district's public conveniences were provided to assist visitors and should therefore be funded at a district level. All Community Board areas have one or more public conveniences of this nature. While the majority of submitters opposed this proposal the Council considered having local choices on service levels was more important.

Information centres

District funding of all information centres will be retained. We had proposed to move the funding of the Tairua, Pauanui, Whangamata and Coromandel Information Centres to local funding over the next three years. The majority of the submissions received on this proposal were in opposition and the affected Community Boards were in favour of retaining district funding or have the i-sites at Thames and Whitianga also change to local funding. An annual review of the funding model will occur while a longer term arrangement is developed.

Library funding

Libraries will be fully funded by each local Community Board area. In 2014/15 20% of the library activity was still being funded through district rates.

Short term holiday home accommodation rate

The proposed \$200 annual fee for anyone renting their home as short-term holiday accommodation will not be introduced in 2015/16. Many submitters supported the concept of short term accommodation providers contributing to economic development but had concerns about implementation. Over 2015/16 we will work with short-term accommodation booking providers like Bachcare, Bookabach and Trademe to look at what methods can be used to see how the groups they represent can contribute financially to our economic development activity. Economic development is strongly orientated towards supporting the tourism sector and the Council recognises that short-term accommodation providers are a direct beneficiary of this work.

Commercial rating for large bed and breakfast businesses

Properties advertised as bed and breakfasts with 4 or more bedrooms for hire will be reclassified as commercial properties as these are considered commercial businesses by Council. These properties will pay the commercial economic development rate and wastewater pan tax where connected to the Council's wastewater network. A majority of submitters supported this proposal.

Eastern seaboard wastewater plant debt

Council adopted the proposal to transfer \$46.6 million of the future development related debt to be repaid by the wastewater rate and depreciation reserves. If the Development Contribution model is not changed and the debt not moved then the current debt associated with the future development will continue to grow (with interest compounding) as the growth projections do not substantiate that future development will come soon enough to pay this share. Council considered their decision to be the most financially prudent option available as the debt could no longer be expected to be repaid by future development due to the slow growth projections. The wastewater debt is planned to be repaid over the next 40 years to ensure the rates are kept as affordable as possible and ensure ratepayers benefitting from the wastewater plants are contributing to the funding.

Only ratepayers that are charged the wastewater rate will be repaying this wastewater related debt.

UAGC over General rates

The Grants and Remissions activity and the District Plan activity will be funded through the uniform annual general charge from 2015/16.

Local fees and charges - Mercury Bay

A new pay and display fee for parking areas in Hahei (with an exemption upon application for residents and ratepayers in the Hahei Village area) will be introduced in 2015/16 (\$2 per hour or \$15 daily rate) This fee was supported in the majority of submissions received, as well as by the Mercury Bay Community Board.

New boat launching/trailer parking permit fees will be implemented at the sites below as each of these facilities is upgraded. The Mercury Bay Community Board and the majority of submitters supported the fees. Sites to be upgraded include:

- Purangi Boat Ramp
- Matarangi Boat Ramp
- Robinson's Road Boat Ramp
- Kuaotunu Boat Ramp

Thames local Economic Development

Council adopted the proposal for both the Thames marketing and promotion (\$90,000) and the grant funding (\$50,000) for external and community group projects for the first three years of the Plan. The funding will be reviewed annually for effectiveness and is funded locally by the Thames Community Board area. The proposal was developed in response to initiatives from both community groups and the Thames Community Board and aligns with the objectives of the Thames Urban Development Strategy.

Whangamata local roads and footpaths

The accelerated footpath and kerb and channel programme for Whangamata was adopted. The Community Board will complete the priority footpath programme in 2015/16 and priority kerb and channel programme over 2015-17.

The wide road berms and road edges will be maintained over the balance of the Long Term Plan with no more new footpaths and kerb/channel constructed.

Wentworth Valley, Whangamata - seal extension and walkway/cycleway proposal

The proposal generated sufficient interest and support for the Community Board to develop a more detailed proposal and options and has committed \$75,000 to develop the business case and carry out technical assessments funded from the Whangamata local roading budget. This work was brought forward to 2015/16 from 2017/18. The business case will consider the wider economic development benefits to the district so Council can consider if district funding is appropriate.

World War I Memorial Forests - Te Wao Whakamaumaharatanga

The project to establish a series of memorial native forests around the Coromandel Peninsula in order to commemorate the NZ soldiers who died in World War I was endorsed. Since some external funding has already been secured and future applications look promising we have agreed to underwrite the first three years of funding to plant the forests and have retained the maintenance budget for the remaining years in the Plan. We intend to coordinate volunteers and school groups to undertake the planting.

New rate remissions

Minor dwellings

An automatic remission of 50% of the fixed charges applicable to owners with one additional unit (sometimes known as granny flats) used as accommodation where these units are 50m² or less in size (as these are permitted to be built on a property as of right in our District Plan) has been introduced. Buildings 60m² or less in size will also meet this remission if it is Lifemark™ Design certified or has another certification that it is functional for elderly and disabled residents. This should provide greater certainty and require less administration for the relevant property owners.

Retirement villages - licence to occupy owners

Those residents of retirement villages who own a "licence to occupy" their homes, rather than having a freehold interest in their home, will be eligible for a rates remission to an amount equal to that which they would receive from central government where the retirement village can prove that the remission is received by the licence to occupy owner.

Other changes

- Pauanui Trail funding of \$50,000 was confirmed for 2015/16 (the year of funding had been transposed with the Pepe Bridge Reserve project in the Consultation Document).

Projects/funding that have been removed from the Plan include:

- Hannafords Carpark improvements project and budget of \$152,000 from 2016/17 (replaced with budget of \$10,000 for 2015/16 for establishment and implementation of proposed changes to the Parking Control Bylaw).

Projects/funding that have been added to the Plan include:

- Grant to Sport Waikato of \$9,570 plus GST annually for the first three years of the Long Term Plan to fund TCDC's contribution to the Regional Sports Facilities Plan.
- Additional annual budget up to \$175,000 to the Great Walks Anchor Project for years 1-3 to provide for project management fees, including transport and on-going consultation with iwi; consultancy with Giblin Group, consultation with Hahei Stakeholders Group and other community interest groups in Whitianga and north, Tairua and south.

- Thames and Coromandel cemetery master plan development \$9,600 and \$6,400 respectively for 2015/16.
- Making a bid for a portion of Central Government's \$350 million investment into urban and rural broadband - loan funding of \$125,000 in 2015/16 for our contribution.
- Natural and cultural heritage grant of \$30,000. Funded on a district basis and distributed to Community Boards based on their share of the rating base.
- Funding Enviroschools (\$11,000) in the 2015-2016 year from the waste levy fund with review of the Enviroschools and zero waste education for future funding as part of the 2016-2017 Annual Plan.
- Funding for protecting kauri on Council land from kauri dieback disease - signage, cleaning stations and appropriate structures of high profile visitor sites for Kauri; risk assessment and identification process; work with other funding agencies and community groups to leverage further funding contributions.
- Funding for landscaping and hard structures in the Thames area for relocation of Cooks Landing Monument, Thames Monument restoration, Tapu reserve landscaping, replacement of specimen trees in Pollen Street, Thames.
- Mackay Street carpark project in Thames.
- Renewal budget for Coromandel Wharf head and retaining structures in 2022/23 in the event the Coromandel Harbour project does not proceed.
- Project to address stormwater and roading issues at the end of Wyuna Bay Road, Coromandel.
- Operations and maintenance budget for the Kopu - Kaiaua leg of the Hauraki Rail Trail.
- Budget for partial sealing of Kauaeranga Valley Road in 2016/17 and 2017/18 subject to Council completing a business case and confirmation of DOC financial funding/investment for their share of the costs.
- A pedestrian needs assessment for Queen Street and Mackay Street in Thames.
- Investigations into the fees and charges model for Coromandel-Colville harbour facilities.
- Dredging to clear Royal Billy Point Boat Ramp and access channel over 2015-17 along with investigations into increasing the consent volume for sand removal and trailer boat parking fees for Royal Billy Boat Ramp users to ensure sufficient funds are available throughout the year to maintain the required access and sand removal.

To the reader

Independent auditor's report on Thames-Coromandel District Council's 2015-25 Long-Term Plan

I am the Auditor-General's appointed auditor for Thames-Coromandel District Council (the Council). Section 94 of the Local Government Act 2002 (the Act) requires an audit report on the Council's Long-Term Plan (the plan). I have carried out this audit using the staff and resources of Audit New Zealand. We completed the audit on 24 June 2015.

Opinion

In my opinion:

- the plan provides a reasonable basis for:
 - long-term, integrated decision-making and coordination of the Council's resources; and
 - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 42 to 46 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 and accurately reflect the information drawn from the Council's audited information.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee complete accuracy of the information in the plan.

Basis of Opinion

We carried out our work in accordance with the Auditor-General's Auditing Standards, relevant international standards and the ethical requirements in those standards.¹

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate audit procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our audit procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face over the next 30 years;
- the information in the plan is based on materially complete and reliable asset and activity information;

¹ The International Standard on Assurance Engagements (New Zealand) 3000 (Revised): *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and The International Standard on Assurance Engagements 3400: *The Examination of Prospective Financial Information*.

- the Council's key plans and policies have been consistently applied in the development of the forecast information;
- the assumptions set out within the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted and complies with generally accepted accounting practice in New Zealand;
- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures and forecast financial information has been adequately explained within the plan.

We did not evaluate the security and controls over the electronic publication of the plan.

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

I am responsible for expressing an independent opinion on aspects of the plan, as required by sections 94 and 259C of the Act. I do not express an opinion on the merits of the plan's policy content.

Independence

We have followed the independence requirements of the Auditor-General, which incorporate those of the External Reporting Board. Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council or any of its subsidiaries.



David Walker, Audit New Zealand
On behalf of the Auditor-General, Auckland, New Zealand

Council's Financial Strategy

Executive summary

Our Financial Strategy has been set to manage a range of issues and challenges. A slower growth outlook and ageing resident population need to be planned for. Providing services to cope for the influx of visitors at peak holiday times comes with the advantages of our natural environment and heritage. Delivering quality services to all at all times is our consistent aim.

As a Council, our financial goals are simple - we will control rates and debt increases while maintaining our infrastructure to provide essential services into the future. This was Council's commitment to the community when first elected in 2010, a commitment that was re-confirmed when the majority of the 2010 Council were re-elected in 2013.

We have one major challenge to achieving these goals - the outstanding debt for the three eastern seaboard wastewater plants completed in 2009. Two thirds of this debt was to be repaid through development contributions in the future. However, the global financial crisis and much lower growth outlook, means that the future growth will not be sufficient to repay all of this debt within the fifty year useful life of the assets and there would still be loans outstanding. Therefore, \$46.6million debt has been transferred as a loan to be repaid through wastewater rates, over a forty year period.

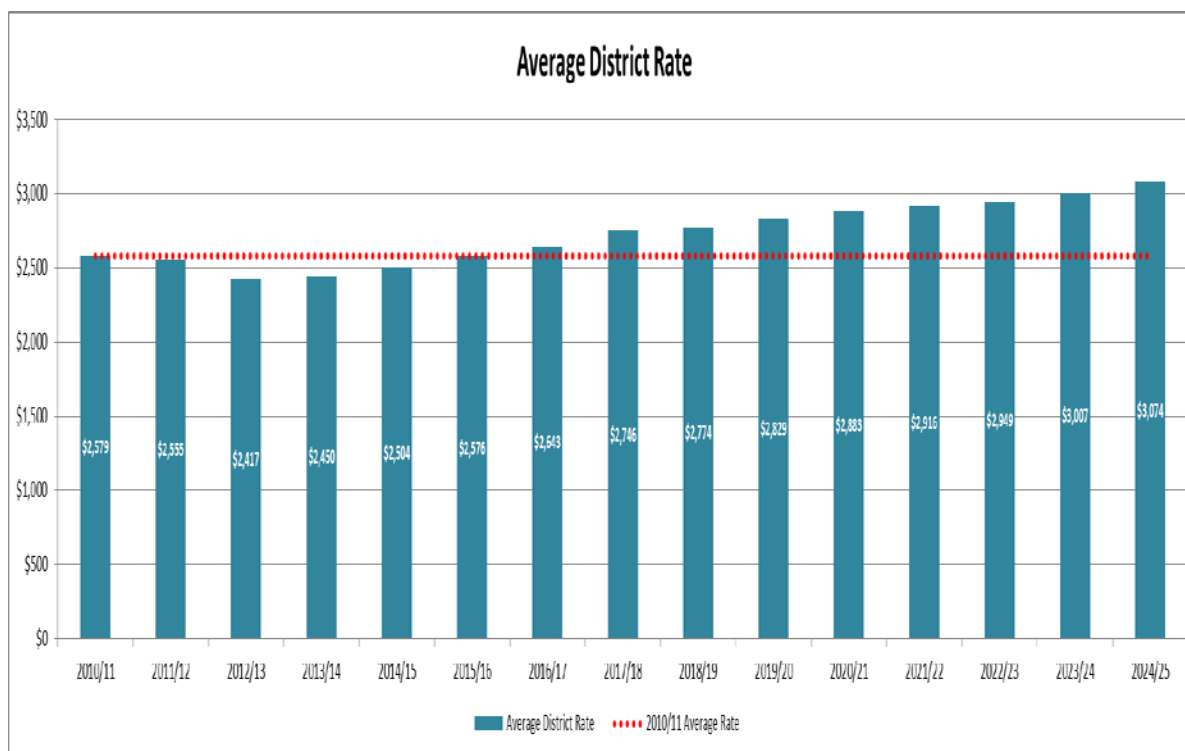
Our overall Financial Strategy is to:

1. Utilise our existing capacity: invest in economic growth which will in turn support residential growth, assisting our economy to diversify and keeping our communities vibrant.
2. Maintain our assets: careful stewardship of the investments already made by our community now and for the future.
3. Manage our costs: maintain current service levels but keep pushing for operating efficiencies and provide new infrastructure "just in time" and at the "right size".
4. Prioritise essential services, but empower each community to have some choice and flexibility for those discretionary local activities which support the uniqueness of each place.
5. Spread the burden of rates fairly and equitably ensuring that those who cause the need for the service are, as far as possible, contributing to those costs.
6. Be conservative: balance our budget over the long-term and recognise that debt is a prudent tool to use as a bridging mechanism when funding long-term assets but ensure that -
 - a. the costs of borrowing (interest) are not unaffordable in the future
 - b. there is a fair contribution to costs of growth from future development, and
 - c. there is still room to borrow more externally to provide future financial resilience.

Rates

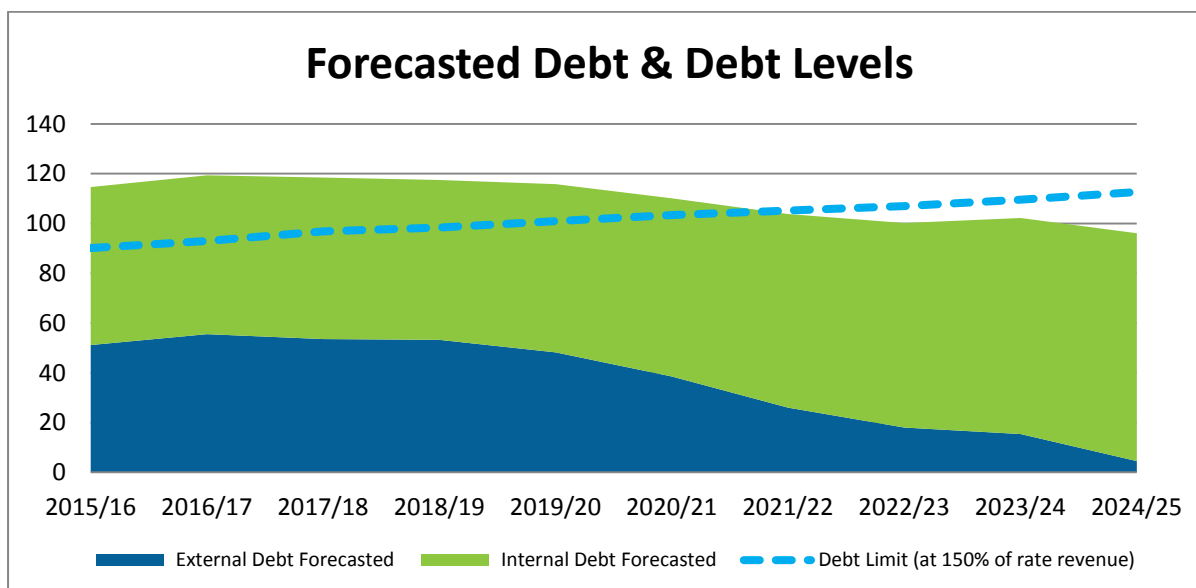
We are projecting to hold cumulative average rates increases to less than the CPI over the ten years of the Plan. The 2015/16 rates increase will bring the average rates up to \$2,576, just below the 2010/11 rates figure of \$2,579. The next table and graph, show that the projected average annual rates increase is just 1.29% over the 14 years since 2010/11.

Average District Rate % Increase/Decrease														
2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
\$2,579	\$2,555	\$2,417	\$2,450	\$2,504	\$2,576	\$2,643	\$2,746	\$2,774	\$2,829	\$2,883	\$2,916	\$2,949	\$3,007	\$3,074
	-0.92%	-5.39%	1.33%	2.21%	2.88%	2.61%	3.88%	1.03%	1.98%	1.90%	1.15%	1.14%	1.98%	2.23%



Debt

Our projected debt at the end of the ten year period shows an overall decline and almost no external debt. We are investigating a range of projects and issues which may lead to some large new capital costs that are not yet identified, but the debt and rates positions provide us with considerable financial resilience to take on additional debt, should it be needed.



Background

The current Council's vision is focused on provision of quality services and facilities that are affordable, a rating approach that is fair and equitable, empowering each of our communities to make decisions in their best interests, empathy for those who need support and promoting the current and future potential of the district through economic development. Our Financial Strategy has been updated to reflect this emphasis.

Council's Vision

We will be a leading Council in New Zealand through the provision of quality services and facilities, which are affordable, and delivered with a high standard of customer service.

We will earn respect, both as a good community citizen and through our support of community organisations, economic development and the protection of the environment.

Through our actions, the Coromandel will be the most desirable area of New Zealand in which to live, work and visit.

Council's Values

- Displaying empathy and compassion
- Fiscally responsible and prudent with ratepayers money
- Integrity, transparency and accountability in all our actions
- Treating all employees fairly and evenly in accordance with good employer practice
- Being a great place to work where staff are inspired to be the best they can
- Working with and having meaningful and on-going consultation with all of our communities
- Creating strong partnerships with our district's Iwi
- Having pride in what we do
- Being a highly effective and fast moving organisation

Council Outcomes

On behalf of the Coromandel Peninsula, the Council aims to achieve:

- A prosperous district – the Coromandel Peninsula has a prosperous economy
- A liveable district – The Coromandel Peninsula is a preferred area of New Zealand in which to live, work and raise a family and have a safe and satisfying life, and
- A clean and green district – The Coromandel Peninsula's natural environment provides a unique sense of place.

The Coromandel is a place of outstanding natural beauty with a proud history. Its many advantages can be seen in our soaring mountain ranges, white sand beaches, native forest and bush, as well as the Māori and early-European heritage evident in our older towns and settlements. In more recent times, the wonderful climate and proximity to the population centres of Auckland and the Waikato has meant the Coromandel's holiday settlements have experienced periods of rapid growth.

The long term challenges we face in preparing a Long Term Plan arise in part because of these advantages. Our economy today is strongly reliant on the discretionary spend of visitors and our holiday-home owners, making us particularly vulnerable to recessionary pressures. We have extreme peaks in demand for essential services at key holiday times. Our physical advantages also come with some additional costs: small settlements supporting a relatively large number of separate infrastructure networks, our coastal settlements are vulnerable to sea level rise and our hilly terrain and infrastructure sustain damage from extreme weather events. We also face the prospect of declining residential population and potential changes in demand for services from an ageing population.

Another key challenge for us is that the growth outlook we are projecting for the next thirty years is considerably different and lower than what we assumed in previous long term plans. While this has an upside, as we do not need to provide as much new infrastructure as had previously been thought, we also have spare capacity in some of our assets and we have to reconsider how to fund some of the infrastructure already in place.

Overview of Financial Strategy

In the face of these advantages and challenges our strategy can be summarised as:

1. Utilise our existing capacity: invest in economic growth which will in turn support residential growth, assisting our economy to diversify and keeping our communities vibrant.
2. Maintain our assets: careful stewardship of the investments already made by our community now and for the future.
3. Manage our costs: maintain current service levels but keep pushing for operating efficiencies and provide new infrastructure "just in time" and at the "right size".
4. Prioritise essential services, but empower each community to have some choice and flexibility for those discretionary local activities which support the uniqueness of each place.
5. Spread the burden of rates fairly and equitably ensuring that those who cause the need for the service are, as far as possible, contributing to those costs.
6. Be conservative: balance our budget over the long-term and recognise that debt is a prudent tool to use as a bridging mechanism when funding long-term assets but ensure that -
 - a. the costs of borrowing (interest) are not unaffordable in the future
 - b. there is a fair contribution to costs of growth from future development, and
 - c. there is still room to borrow more externally to provide future financial resilience.

Financial parameters

In order to ensure that we are prudent in delivering our services and achieving our aspirations, we have set financial parameters so that we can check that we are living within our means. The key financial parameters we have set as the foundation for this strategy are:

Rates

- Our ultimate target is an average cumulative district rate increase of no more than CPI
- Our target for the Strategy is an average cumulative district rate increase of less than or equal to LGCI¹ + 2%
- We will aim for no more than 80% of total revenue to come from rates

Debt levels

- Debt will not be any more than 150% of total rates revenue

Interest on external debt

- Annual interest charged on external debt will not be any more than 15% of total rates revenue

¹ Inflation is commonly measured by comparing the price of a fixed collection of items used by households over time. This is known as the consumer price index or CPI. The goods and services that Councils need to purchase to deliver services are a different mix than for households, for example asphalt for roads, so local government inflation is typically different, and higher than the CPI. This rate of inflation is referred to as the Local Government Cost Index or LGCI.

Context for the next ten years - demographics, population and land use changes

Population change

Knowing where and how the population of the Thames-Coromandel District is changing is a key factor in our long term planning. Different demographic groups have different needs and preferences. These changes are a key driver of the need for any expansion of current services or need for new services; they also drive the timing and approach to our infrastructure management which is responsible for approximately 64% of our costs. Lastly, these changes are critical to our understanding of affordability and the ability and willingness of ratepayers to pay for these services.

Our ratepayers

A particular characteristic of Thames-Coromandel District is that approximately 55% of the ratepayers reside outside of the area. The proportion of absentee ratepayers varies from around 27% in the Thames Community Board area to around 71% in the Tairua-Pauanui Community Board area and this is projected to increase in the future, particularly in the eastern seaboard holiday towns.

Community Board	Percentage of absentee ratepayers in Community Board area ²
Coromandel-Colville	45%
Mercury Bay	61%
Tairua-Pauanui	71%
Thames	27%
Whangamata	65%

Resident population

The Thames-Coromandel District has long attracted those retiring from the nearby metropolitan and farming areas which means an overall ageing residential population. In 2013 the proportion of people aged 65 and over made up around 27% of the usually resident population. This is nearly twice the national average (14%). This trend is projected to continue, with the proportion of people aged 65 and over expected to increase to over 40% of the usually resident population by 2045.

In general, the incomes of residents of the district are lower than for New Zealand as a whole. In 2013, 43% of people in the Thames-Coromandel District aged 15 years and over received personal income of less than \$20,000, compared to 38% across New Zealand. As our population ages over the next 10 years, more of our residents are likely to be on lower, fixed incomes.

The income levels of the residents' of the district are part of the picture in assessing whether our costs of activities (and rates) are affordable. We have a higher than average number of residents on low incomes. We also have a much higher rate of home ownership than average at 70% (including those owned in family trusts) compared to 55% across New Zealand. Likewise, while information about the income levels of non-resident ratepayers is not captured, their rate of home ownership is likely to be significantly higher than average.

² This information is drawn from a survey of ratepayer addresses conducted in 2010. It provides an indication of the likely level of ratepayers whose primary residence is outside the Thames-Coromandel District

Population change

Population projections indicate that the usually resident population of the Thames-Coromandel District as a whole, is anticipated to increase slowly over the next ten years, with an expected net increase of around 30 people per year. The rate of growth is projected to slow slightly beyond the ten years.

In terms of geographic spread of growth, the majority of the growth is expected to occur in the Mercury Bay and Coromandel-Colville Community Board areas with the usually resident population projected to decrease in other parts of the district.

The usually resident population of the Mercury Bay Community Board area is expected to increase by around 0.8% or 62 people per year and the Coromandel-Colville Community Board area is expected to increase by around 0.3% or 8 people per year.

The population in the other Community Board areas is projected to decline: Tairua-Pauanui by around -0.5% or a loss of 12 people per year, Thames by -0.1% or a loss of about 15 people per year and Whangamata by -0.3% or a loss of around 14 people per year. These results are consistent with recent trends.

Housing and rating unit growth

The number of houses is projected to increase by 1,474 across the District over the next ten years with positive growth in every community board area. The Mercury Bay and Coromandel-Colville Community Boards are expected to experience the highest growth in new houses, at around 90 and 22 dwellings per year, respectively. In other parts of the District growth in the number of houses is expected to be lower, at around 12 new houses per year.

Much of the expected growth in the number of houses is expected to occur in the Coromandel's holiday settlements.

The increase in the number of rating units is projected to be 156 rating units per year. Around one third of the non-housing rating unit growth occurs in the Mercury Bay area with the remainder spread evenly between the other areas.

Land Use

Council notified a new District Plan in 2013 and at the time of adopting the Long Term Plan had just completed the public hearings process. With the exception of any changes that come as a result of this process, it is expected that, while there will be some pockets of new development over the next ten years, land use will largely remain the same as now as there is already sufficient capacity within the main settlements, as provided for in the current district plan, for the growth projections throughout this period.

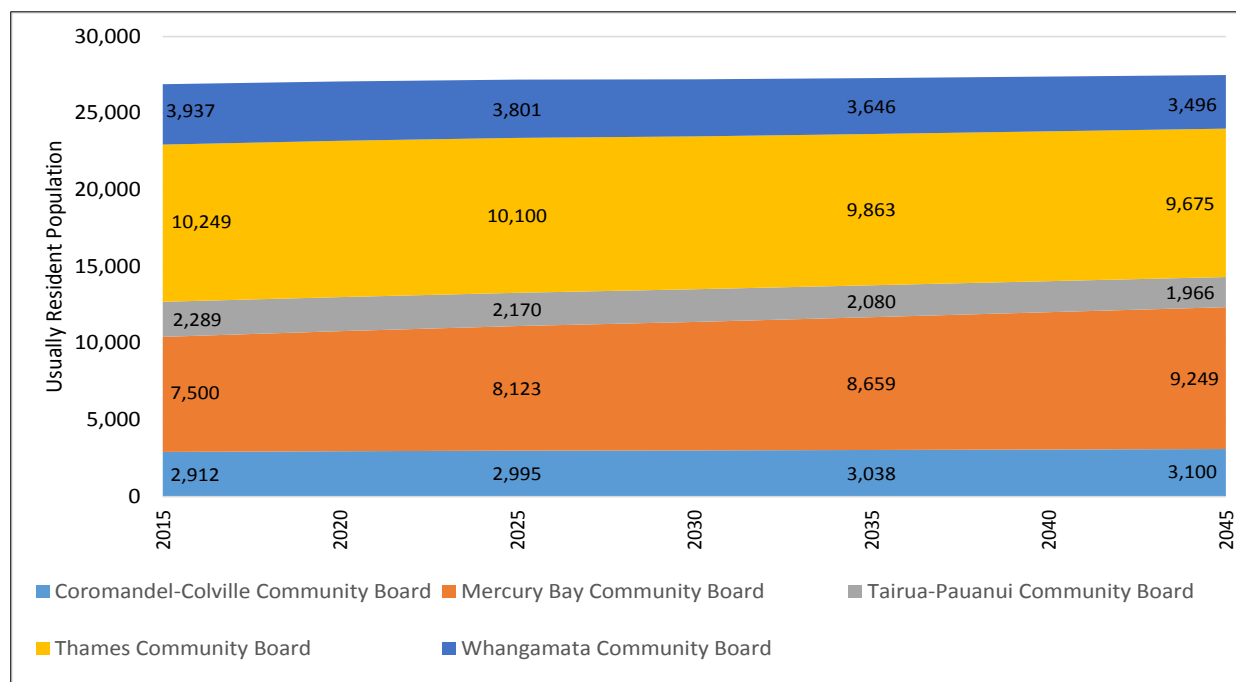
A full report, setting out the detailed population, housing and rating unit growth projections which the Long Term Plan is based upon is available at www.tcdc.govt.nz/ltp. The tables below summarise the projected growth for the district and by Community Board area for the next 30 years³.

³ This information is a summary of a growth projections review prepared independently for Thames-Coromandel District Council. Several scenarios were prepared and the medium scenario, a slow growth scenario, was chosen as the most appropriate basis upon which to base the Council's long term planning.

Projected growth

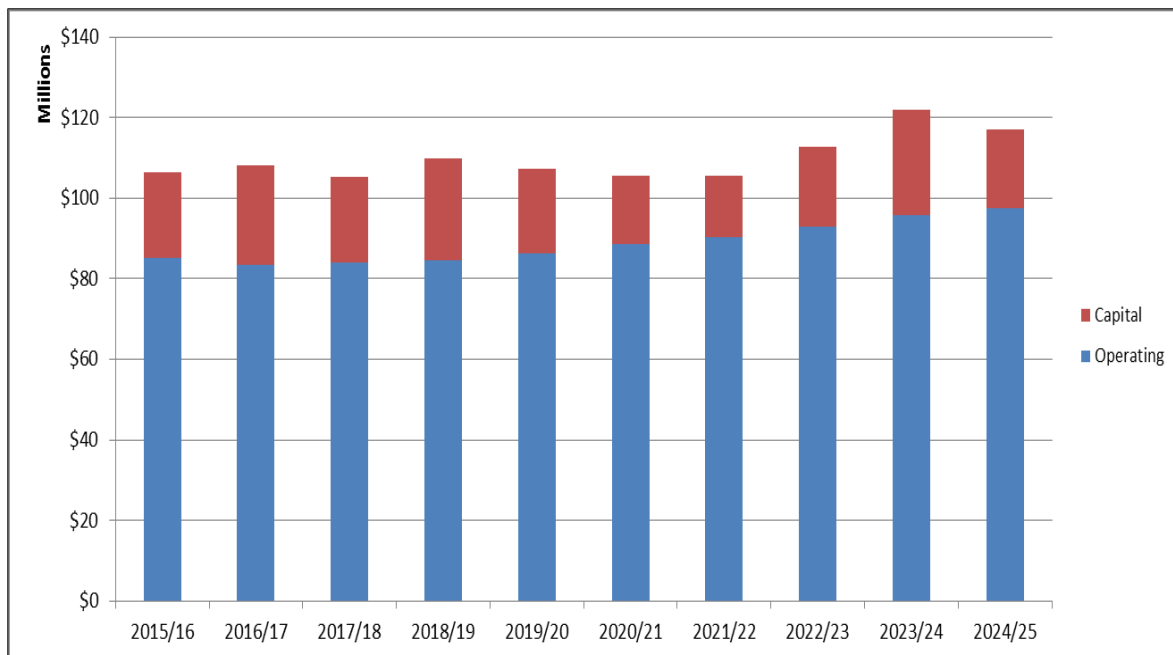
Output	2013 (estimate)	2015	2025	2035	2045	Change (2013 - 2045)	Average annual change	Annual average growth rate
Usually resident population	26,847	26,888	27,188	27,286	27,486	639	20	0.1%
Total dwellings	24,164	24,421	25,894	27,338	28,952	4,788	150	0.6%
Total rating units	26,679	26,977	28,540	30,059	31,749	5,070	158	0.5%

Resident population growth by Community Board



Financial Overview

To deliver our services to the community and maintain the district's assets to the level forecast over the next 10 years (2015-2025) will require \$889 million for operating expenditure and \$211 million for capital expenditure.



We will fund operating and capital expenditure in accordance with the Revenue and Financing Policy:

- Operating expenditure will be funded primarily through rates and financial reserves, fees and users charges, water rates, grants and NZ Transport Agency funding, and
- Capital expenditure will be funded through financial reserves, development contributions, financial contributions, New Zealand Transport Agency funding, external cost contributions and debt.

Financial forecasts have been inflated using the Local Government Cost Index (LGCI) produced for Local Government New Zealand. Council has interest hedges over the tenure of the plan much like a fixed home mortgage that covers a portion of our anticipated borrowings. Accordingly, forecast interest rates have been determined based on Council's anticipated borrowing requirements using these interest hedges and with the un-hedged portion of forecast debt calculated at the forecast floating interest rate.

The Long Term Plan has been developed assuming that existing levels of service are preserved, that we are being good stewards maintaining our assets and that new assets are provided "just in time" based on quality asset management information and well researched growth projections.

Our starting financial position for this Long Term Plan is sound. At 1 July 2015, we are projecting a balance sheet with opening balances of:

Retained earnings reserves	\$8.7 million
Depreciation reserves	\$9.1 million
Special Purpose Reserves	\$33.7 million
Debt	
- External debt	\$47.1 million
- Internal debt*	\$67 million

* Internal debt is the temporary use of Council funds (reserves) for a different purpose from that for which they were received. As these funds are required they are either directly repaid, or new debt is raised so that the reserves can be used for their original purpose. Interest is paid on the internal debt by the service that is using the reserves.

The majority of the Council's current debt is associated with the following activities:

- Wastewater (includes the construction of the eastern seaboard wastewater treatment plants)
- Water Supply
- Mercury Bay Community Spaces and Development
- Stormwater

A feature of our governance approach is that local decisions are to be made locally - so our Community Boards are empowered to be fully engaged in recommending local priorities and projects to be locally funded. This has led to some variations in relative expenditure levels between each Community Board area. In particular, the Mercury Bay Community Board area, with its higher projected growth levels and growing resident population, has provided for some substantial local infrastructure upgrades. Community Boards have also been encouraged to consider direct local fund raising for local community projects.

The main new expenditure in this plan is for the economic development of the Coromandel Peninsula to support the economic health and vibrancy of our communities and to encourage the use of our existing infrastructure and other built capacity. Our three anchor projects, investing in major events and destination marketing as well as joint ventures with our neighbouring provinces are features of our approach. In total, the Economic Development activity accounts for 3.2% of our total expenditure. Note: a number of the larger projects will only proceed with substantial contributions from other parties.

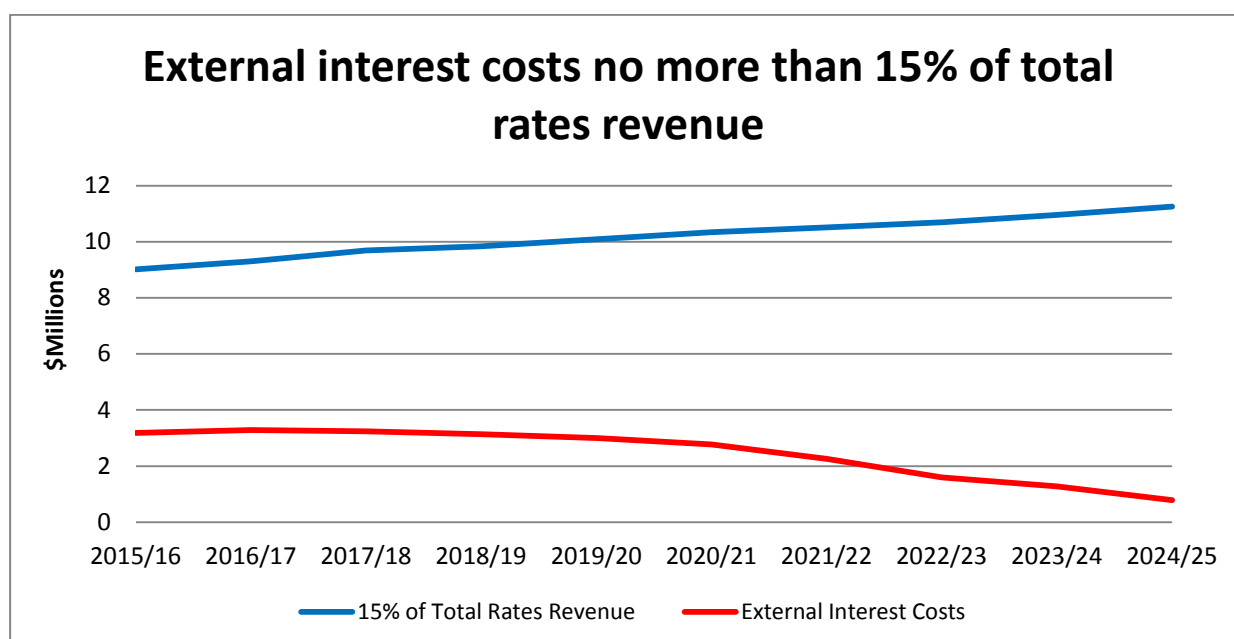
Our major areas of expenditure over the 10 years are:

Roads and Footpaths	\$258.3 million
Wastewater	\$194.3 million
Water	\$125.4 million

Rates increases

The cumulative rates increase proposed in the 2015-2025 Long Term Plan is 22.80% (using 2014/15 as the baseline year). The increases in rates revenue in the early years of the Long Term Plan are a concern to the Council but they have been driven by a major change in circumstances which must be dealt with if we are to be financially prudent.

Our strategy going back to 2011 was to reduce rates to a more affordable level by refocussing the administration on essential services, empowering each community to make its own choices, and ensuring there was more equity in the payment of rates. As the majority of our absentee ratepayers live in Auckland or Hamilton, the following graph shows the cumulative average rates increase in our district as well as of those areas from 2010/11 to 2014/15.



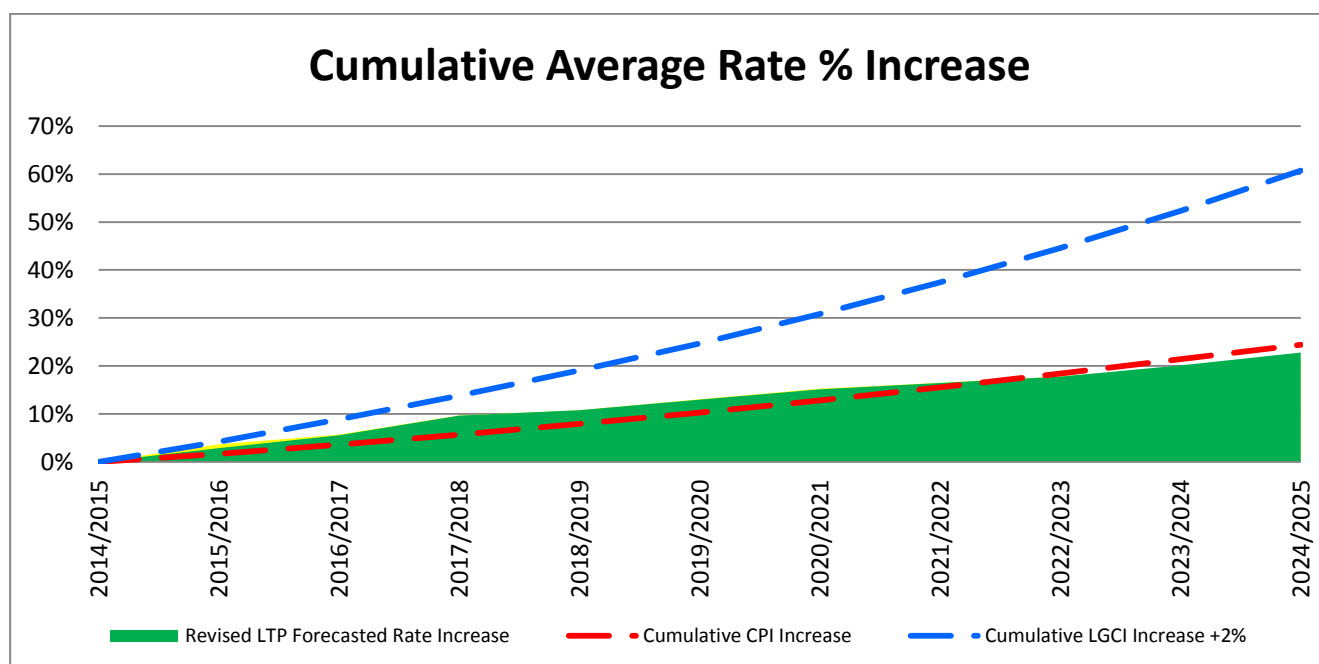
This clearly shows that we have taken a different, much more conservative approach to services than our neighbours. We made some hard choices over the last four years so we are in a relatively better financial position to weather this change.

This does not in any way make us complacent. We recognise that any rates rise is felt in the community and amongst our ratepayers. At the same time, we must keep up the services that our communities need and expect if this is to be the kind of place where we all want to live, work and raise their families.

Operating in a financially sustainable way requires good information, sound planning and careful decision making. There are always decisions to be made where the future and the present need to be weighed up and the balance found. We consider that we have taken the prudently correct position to have a balanced budget dealing with the implications of a past decision where the assumptions are no longer correct. We have also proposed a conservative debt position which contains our costs but also leaves us capacity to borrow more should there be that need in the future, thus increasing our flexibility and resilience.

Our activities require \$889 million in operating expenditure and \$211 million of capital expenditure over the ten years of the plan. A significant driver of this expenditure is the need to operate and maintain Council's assets. Of the total operational spend, around \$539 million, or 61% is directly related to the delivery of essential infrastructural asset services (roading and footpaths, wastewater, water supply, stormwater, rubbish and recycling services). Essential infrastructural assets account for around 74% of Council's capital expenditure.

It is our aspiration to contain rate increases so that the cumulative increase is no more than household inflation (the CPI) over the ten years of the plan. However, in this strategy, we set a limit for the increase of revenue we derive from rates at the LGCI level plus a 2 per cent margin recognising the challenges that must be met. The projected cumulative average rates increases and our two rate increase parameters are shown in the next graph. As it demonstrates, we reach our aspirational target of the cumulative rates increase being no more than CPI in 2022/23. We are within our limit of increases being no more than LGCI + 2% throughout the plan.

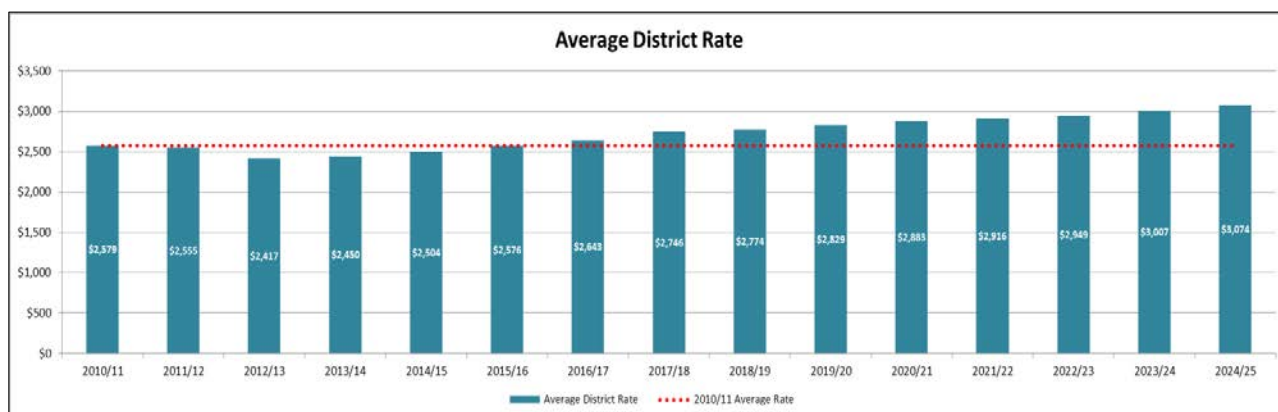


A key financial challenge which must be dealt with in the first years of this Long Term Plan is the change to the allocation of debt on the eastern seaboard wastewater plants. Moving \$46.6 million of debt so it is paid for through rates rather than future development is the main driver of the rates increase in the first year of the Long Term Plan. It accounts for 1.80% of the proposed 2.88% increase in the 2015/16 financial year.

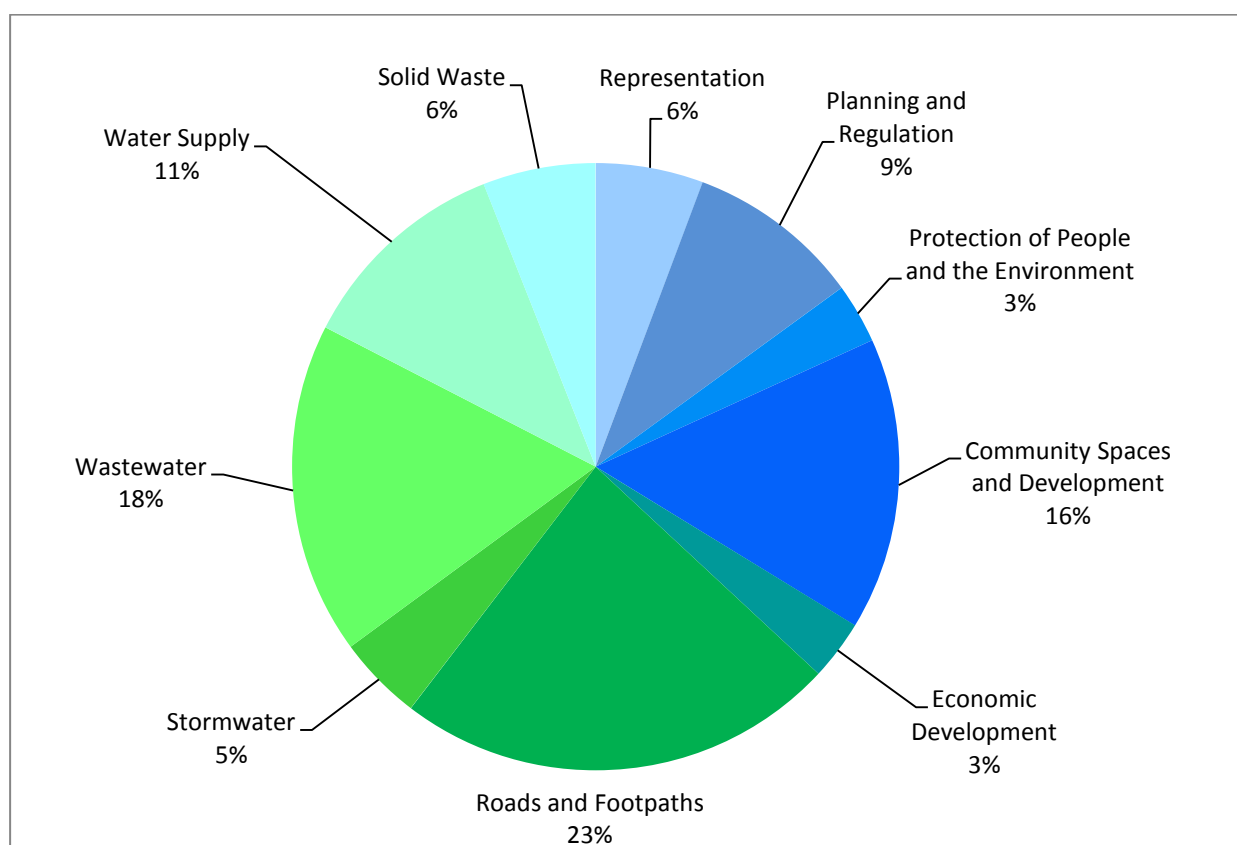
To help manage the impact of this one issue, we have offset the rates requirement by applying some of Council's wastewater retained earnings against the rates requirement for each of the first three years of the plan, in order to spread the period over which this increase will apply. We consider this to be financially prudent because it is using funds already paid by ratepayers, but not yet spent, to offset the current rates bill for an unexpected cost.

If we look back to 2010/11, the table below shows that the projected average annual rates increase is just 1.29% over the 14 years since then. The real savings in rates from 2010 to today, through prudent financial management, soften the impact of the change in approach to allocation of the wastewater debt.

Average District Rate % Increase/Decrease														
2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
\$2,579	\$2,555	\$2,417	\$2,450	\$2,504	\$2,576	\$2,643	\$2,746	\$2,774	\$2,829	\$2,883	\$2,916	\$2,949	\$3,007	\$3,074
	-0.92%	-5.39%	1.33%	2.21%	2.88%	2.61%	3.88%	1.03%	1.98%	1.90%	1.15%	1.14%	1.98%	2.23%



The pie chart below shows the allocation of expenditure to the different activities. The single biggest expenditure item is Roads and Footpaths representing 23% of total expenditure.



Cost of providing for expected changes in population and land use

The projected changes in our population and land use are summarised in Section 5 of this Strategy. While growth projections are very modest over the next ten to thirty years, there are small increases in dwellings in every area and larger increases in resident population projected in the Mercury Bay and Coromandel community board areas. These growth projections necessitate a need for a small amount of additional capacity in our assets and the capital cost associated with this additional capacity is \$17.8 million (8%) of total capital expenditure.

Cost of increasing levels of service

While service levels are generally being maintained throughout the period of the Long Term Plan, there are some changes that are required for a range of reasons - for example, improvements to the water supply networks to ensure the public health standards are met. The capital costs associated with providing for increased levels of service are \$59.5 million (28%) of total capital expenditure.

Funding Council activities

Council will fund our forecast expenditure primarily through rates, user charges, NZ Transport Agency funding and development contributions. We are also developing the concept of "shared funding" for projects where it is important that there is a shared commitment to ensure that the benefits are realised. "Shared funding" means the project will be paid for partly by Council but the main beneficiaries will also provide some of the funding directly. The main projects where this is relevant are Council's Anchor projects as well as local recreational projects. Examples include:

- The Sugarloaf Coromandel Harbour project, where Council has resolved it will only provide part of the funding and its share of the funding is contingent on the aquaculture industry meeting significant up-front costs;

- At a local level, the construction of the Thames Indoor Sports Facility is subject to a significant up-front community fund raising effort.

While this is not yet a major source of Council's funding, the principle is important to ensuring that the Council and community aspirations are balanced with affordability for all.

The specific funding mechanism for each activity of Council is set out in the Revenue and Financing Policy [found in the Policy and Statements section of](#) this Plan.

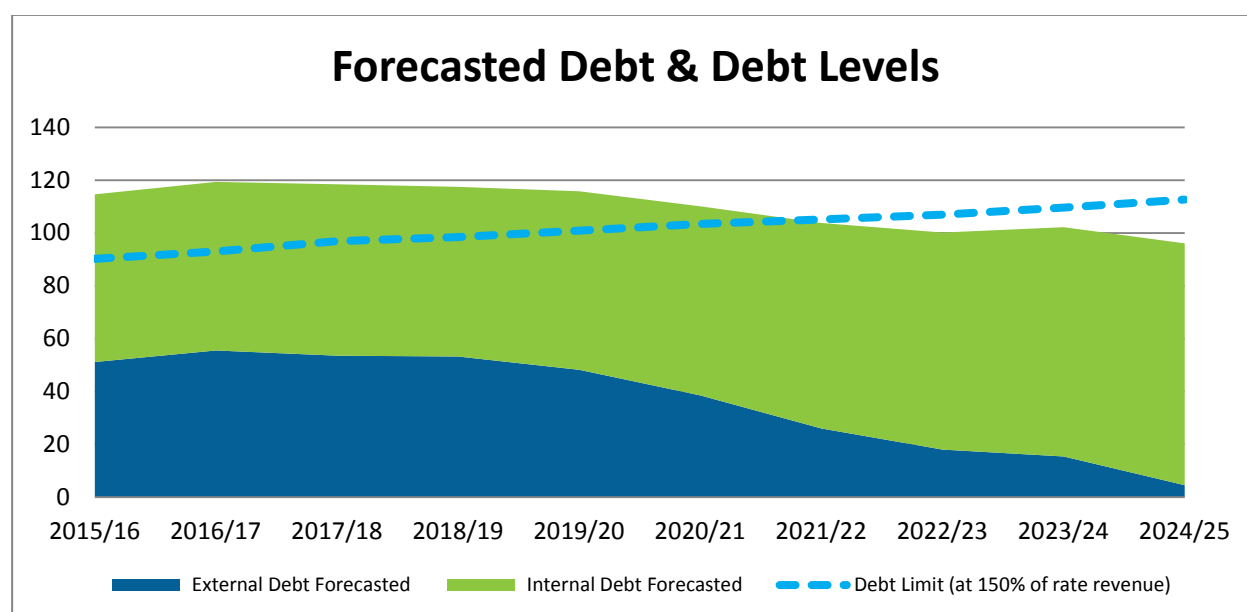
Infrastructure – the next ten years and beyond

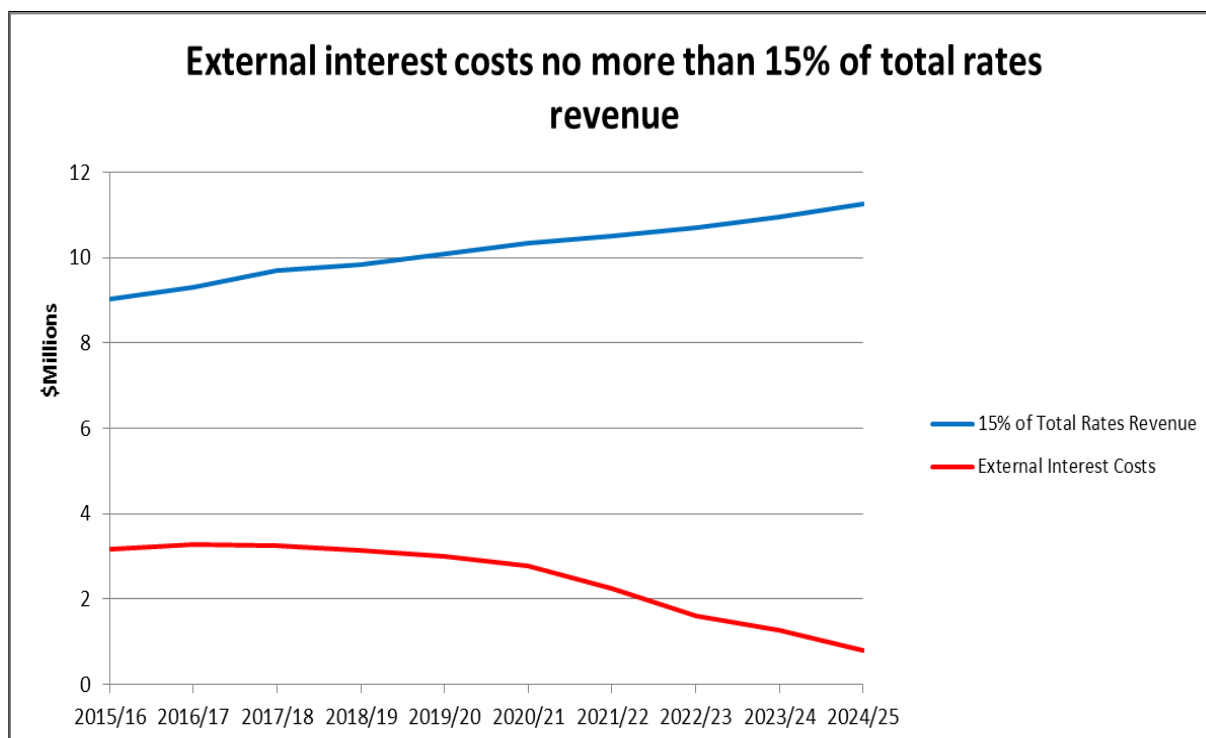
Managing our essential infrastructure networks of roads, water supply, wastewater and stormwater, with inconsistent growth patterns, and service level and environmental and health standard increases will be challenging into the future. Our key on-going challenge is to provide a network which can support short, but very intense, peak population fluctuations without increasing capacity to the extent that it is mostly redundant. Another significant challenge is the need to renew a number of ageing networks within this period.

Managing these challenges is made somewhat easier as there has been a commitment to funding depreciation for many years now which means there are substantial financial reserves available to Council for infrastructure renewals. At 1 July 2015, the depreciation reserves are projected to be \$9.1 million. Generally, any significant new (non-replacement) infrastructure will be constructed to provide for growth and it will therefore be funded by development contributions. If there are any further capital costs to be met, debt will be used as the bridging mechanism to fund the costs upfront, and then repayment will be made over a longer timeframe.

Preferred options for maintaining, renewing and developing the different classes of infrastructure have been developed to ensure that service levels are either maintained or improved (to meet legal or regulatory requirements) while remaining affordable. Good stewardship underlies this approach to infrastructure and, to this end, in the next few years there is a funded commitment to improve the asset information in order to ensure that the forward renewals programme is soundly based on clear priorities.

The first ten years of the Infrastructure Strategy is covered in this Financial Strategy. At the end of the 10 years, total debt requirements will be \$96.1 million; of this only \$4.5 million is projected to need to be borrowed externally which is well within the Council's self-imposed prudential limit. The following graphs show this position and that we remain within our prudential limit of interest costs on external borrowing being no more than 15% of our rates revenue.





This debt position provides council with financial resilience and capacity should the need arise. Council has signalled in the Long Term Plan, a number of major projects which are in the early stages of investigations. Should any of these projects proceed to implementation, it is highly likely that Council would need to raise additional debt to finance the proposals.

The current depreciation reserves and the levels of funding being provided for renewals, as well as the available debt capacity, is expected to provide for all essential renewal expenditure over the 30 years of the Infrastructure Strategy. As better asset management information becomes available, the generalised renewals programme currently provided for beyond the ten years of the Long Term Plan, will be given greater specificity which will allow for a relatively even spread of the large capital projects associated with major network renewals. This information will be fully updated in 2018.

Additionally, over the next three years there will be a focus on ways in which to manage the peak demands over summer. In relation to water (which also impacts on wastewater) work is already underway on a Water Demand Strategy. This work will move from technical advice to potential strategies to consult on with the community in the near future.

At \$4.5 million in 2024/25, our external debt position is very low but that is in large part because we are significantly increasing our depreciation reserves throughout the ten year plan period, as well as increasing some of our other reserves, allowing for greater internal borrowing. Should we either need to increase our renewals programme, once we have better asset condition information, or decide that any major new projects should be undertaken, the external debt will increase.

Further information is available in the Infrastructure Strategy which follows this section.

Finding the right balance while balancing the budget

This Financial Strategy is based on balancing our operating budget over the long-term, maintaining levels of service and providing and paying for local services locally, providing for renewal of our assets, containing our debt levels and containing our costs so rates remain affordable. To balance the budget, we must raise sufficient revenue to cover our forecast operating expenses unless we consider it prudent not to do so.

Balancing our budget is supported by our practice of seeking external funding for some of the major projects we are involved in as well as some more community driven initiatives. Part of ensuring we do not exceed our budget, is a commitment to only proceeding with these non-essential service projects if and when the external share is received.

Fully balancing the budget is accepted as standard practice by Council but an exception has been made in relation to the costs of two of the economic development "anchor projects" and certain aspects of depreciation.

Council's contributions to the Hauraki Rail Trail and the "Great Walks" Cathedral Coast Walkway are both operating expenditure because the assets they are part funded are not on Council land nor owned by the Council. However, given that the expenditure is supporting activities which will have long-term, on-going benefits to the district, the Council considers it is appropriate to contribute to these projects and to loan fund these contributions to be paid back over the next six years. This position has been taken to recognise the need to smooth the rating impacts of such large, one-off expenditures annually and means the Council's budgets will not be "balanced" for the first year of the Long Term Plan.

While containing our debt levels is a prudent strategy, it is appropriate that debt is used to finance our long lasting assets to ensure intergenerational equity and reduce rates "spikes". Intergenerational equity means that, over time, those people who use or benefit from the assets should pay for a fair proportion of what they are using, when they use it. If the asset is new, funding it initially using debt means that it can then be repaid from rates over the life of the asset rather than upfront, all at once. This also enables rates levels to be kept at relatively constant levels rather than fluctuating according to where Council is in the asset replacement cycle.

For assets that already exist, they need to be continually "renewed" or kept to the same standard. By funding depreciation on assets, reserves are built up so that renewals (or replacements) can be funded once they fall due. This means that those who use the asset contribute to its replacement ensuring there is intergenerational equity. We have fully funded depreciation, with two key exceptions, for many years now:

- The depreciation on the subsidised portion of roading works because we expect to continue to receive funding from the NZ Transport Agency at the time these assets need to be replaced; and
- The depreciation on the additional capacity component of the eastern seaboard wastewater plants to allow time for a portion of the growth to eventuate.

Non-funding the depreciation on the subsidised portion of roading works remains an appropriate and prudent approach.

There continues to be \$8.9 million of debt on the wastewater plants which will be funded by future development. As in the 2012-2022 Long Term Plan, Council considers it would not be equitable to require the existing ratepayer to fund the depreciation on the portion of these wastewater plants that will benefit these future ratepayers. As these wastewater plants have a life expectancy of around 50 years, is it considered that non-funding the depreciation on this portion of the plants will not create an undue burden for the future.

Ideally, fully funding depreciation allows Council to deliver a programme of asset renewals within projected revenues.

In common with other Councils though, fully funding depreciation is a relatively new practice in local government which means that the reserves are not always sufficient to fund all replacements as they fall due. This is especially the case with older network infrastructure such as the Thames Water Supply. Where there is insufficient funding in reserves for replacement infrastructure, Council uses debt funding to ensure essential infrastructure is replaced and services are maintained while managing rating impacts and ensuring more than the current generation funds the works.

Revenue sources

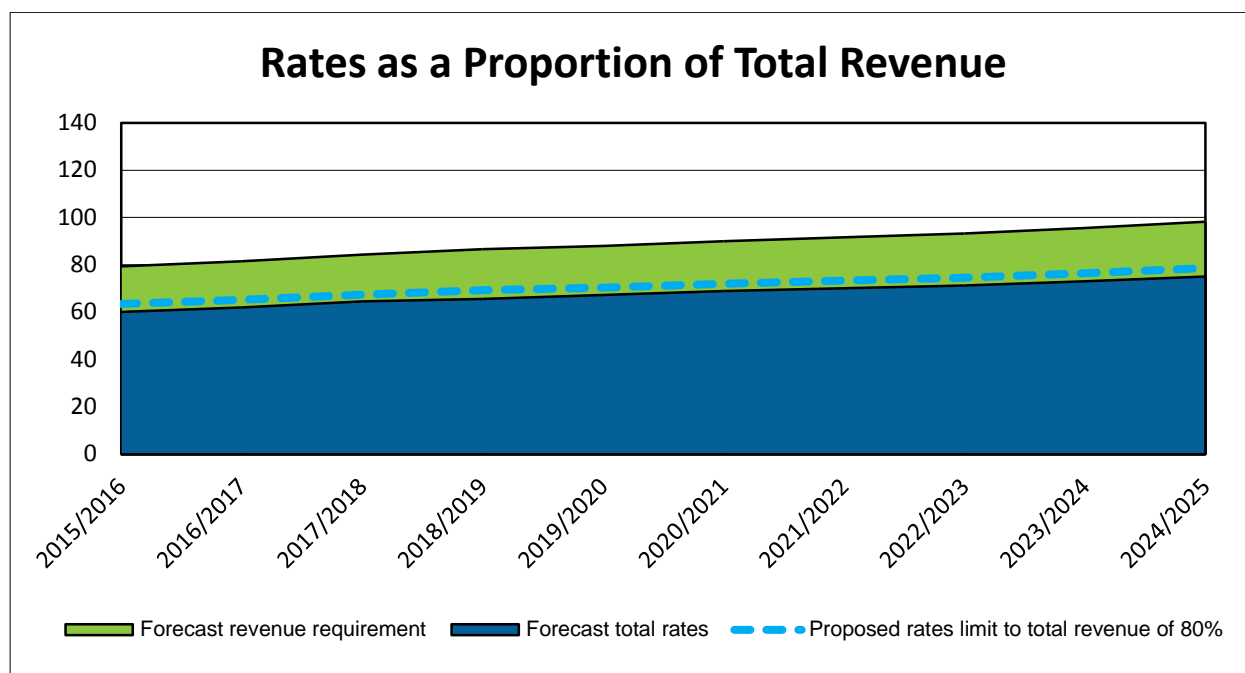
Rates

Rates funding is applied to operational expenditure after other available funding sources have been used. Rates are also collected for renewals via depreciation and to fund loan repayments.

The national average of Council income collected from rates is around 61%. Historically, Thames-Coromandel District Council has had a much higher proportion of its income from rates as it has never owned the income producing assets allocated to some councils through earlier local government reforms. While the average of local government revenue collected from rates is 61%, it is not really appropriate to consider this as a benchmark because there are such varied circumstances amongst the councils. However, deriving such a high proportion of its revenue from rates does provide a focus for Council on ways in which other income can be maximised.

There has been a move to directly charge for a wider range of services but this will likely remain a reasonably low proportion of funding in order that these services remain affordable for all. Likewise, Council's shared funding approach, discussed in this strategy, recognises that wider funding sources than rates are necessary for some projects to proceed.

The maximum rate limit for Thames-Coromandel District Council has been set at 80% of total revenue and the following graph sets out the forecasted level of rates to total revenue through the ten years of the Long Term Plan 2015-2025. Council is projecting to remain within this limit throughout the ten years.



The total forecast rates requirements and the average annual increases are detailed in the table below.

Total revenue	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Forecast total rates (\$m)*	58	60	62	65	66	67	69	70	71	73	75
Forecast revenue requirement (\$m)	75	79	82	84	87	88	90	92	93	96	98
Proposed rates limit to total revenue of 80% (\$m)	60	63	65	67	69	70	72	73	75	76	79
Forecast increase for total rates		2.88%	2.61%	3.88%	1.03%	1.98%	1.90%	1.15%	1.14%	1.98%	2.23%

GST exclusive figures

* Water-by-Meter charges are not included in these figures

It is important to recognise that the percentage increases outlined above are only averages. The specific rates paid by an individual ratepayer may vary widely with some being less and others being higher. In addition, specific targeted rates applying to a particular property will affect the specific rate. The revaluation of properties, applicable from November 2014, will also affect the change in rates from the last year. Tables showing the impact of the movements on a selection of individual properties are included in the Funding Impact Statement within the Long Term Plan.

Rating structure

As part of its consideration of the Revenue and Financing Policy, Council has reviewed its rating structure.

Thames-Coromandel District Council has a relatively complex rating structure with more than 20 different types of rates. This reflects a diversity of community needs and demographics. This year there have been a number of changes to the approach to rating. The main changes are summarised as:

- Implement a previously signalled change for funding stormwater services from a local targeted rate to a district rate so that the costs of all essential services are spread across all communities, rather than each scheme being paid for by the community in which it is located.
- In order to facilitate greater community empowerment, fund certain services that have been funded by a district wide rate in the past through local funding; the levels of these services are then able to be varied by each community board according to the preferences of their community. These services are public conveniences and cemeteries.
- Bed and Breakfast properties with four or more bedrooms will be classified as commercial properties and all commercial properties will continue to fund \$665,000 of the economic development rates requirement. The balance of the rates requirement continues to be funded by the District as a whole through the UAGC.
- For the Strategic Planning and Grants and Remissions activities, charging more of the rates at a fixed level so that, overall, the UAGC is closer to the maximum 30% allowed. This is to reflect the Council's values of fairness and equity as these services are considered to benefit everyone in the district to more or less the same extent.

The Funding Impact Statement sets out the structure in more detail and illustrates the impact of this rating structure on sample properties.

Fees and user charges

Fees and charges are applied where there is a clear link between the user and the service. This area includes the regulatory fees and charges that are set as part of the Long Term Plan and activity charges such as for rubbish bags for collection of domestic rubbish. It also includes rental income. Fees and user charges revenue is forecast to be \$100 million over the ten years of the plan. The full cost of the services is charged where possible but there is often a public good element to the service which is funded by the general rate.

New Zealand Transport Agency funding and other grants and subsidies

Council is projected to receive \$69 million in revenue from the NZ Transport Funding Agency. This level of funding reflects that the funding assistance rate is increasing: it moves by 1% per annum from 46% in 2015/2016 to 51% in 2020/2021 and onwards for the ten years of the Long Term Plan. This means that existing levels of service can be maintained without increasing the rating input even though there are expected to be some price increases. We have assumed that Central Government will continue to provide this level of funding for subsidised projects in the future. Any reduction in this funding would have a corresponding impact on the roading network.

Included in this funding are contributions to projects from other external parties without which the projects would not proceed..

Development and reserve contributions

As a Council that was experiencing significant growth, Thames-Coromandel implemented a development contributions regime to pay for new infrastructure needed for this growth in 2004. The revenue projected to be received in development contributions in the 2012-2022 Long Term Plan was about \$54 million. Last year, legislation was passed which has restricted the growth related expenditure for which the Council can seek development contributions. This factor, coupled with lower than previously projected growth has reduced the projected level of development and reserve contributions in the 2015-2025 Long Term Plan to \$18 million.

Income from development contributions has been calculated in accordance with the revised Development Contributions Policy which may be accessed at www.tcdc.govt.nz/ltpl. It relies on the identification of the growth related portion of capital expenditure and assumptions about the rate of growth. The growth assumptions need to be continually monitored to ensure either that growth projections are on track or, that they are updated as early as possible, if they are found to be diverging.

Financial reserves

Council has created a number of reserves for specific purposes. The four categories of financial reserves are:

- Retained earnings: surplus of rates revenue available to fund either operating or capital increased levels of service expenditure in the area of benefit for which the original rate was collected
- Depreciation reserves: available to fund renewals or assets to increase service levels
- Special reserves: available to fund specific purposes as set by Council policy; and
- LGA Contributions reserves: generally contributions collected under the Resource Management Act to be used in the area and for the purpose for which they were levied.

The largest of Council's reserves is the special purpose reserve created from the proceeds of the sale of the Power New Zealand shares. Its balance at 1 July 2015 is forecast to be \$23.928 million. Council has resolved that this will be used solely to fund internal borrowings and that the interest on this reserve is applied to subsidise the UAGC rate requirement.

Financial investments

Our investment policy can be accessed at www.tcdc.govt.nz.

Council is currently a net borrower and is likely to remain so for the foreseeable future. We borrow internally in the first instance to meet future external capital expenditure requirements unless there is a compelling strategic imperative to establish external debt.

We do not intend to undertake financial investments for the purpose of generating significant returns. Investments are maintained to meet specified business needs. Financial investments are only held to manage cash flow generated from short term surpluses.

In our financial investment activity, our primary objective when investing is the protection of Council's investment capital. As a result we adopt a conservative approach to the risk/return trade-off. Accordingly, only approved credit-worthy counterparties are acceptable. The Local Government Funding Agency is an acceptable counterparty for both investments and borrowing.

In relation to equity (shares in stocks), we will only hold these for strategic purposes such as holding equity in a shared service to help us provide services more efficiently.

Investment targets

We are required to identify targets for the returns received on our investments and equity securities. In keeping with our objective to invest in secure, low risk vehicles, our quantified target for short term financial investments is to exceed the official cash rate over the term of the investment. As our equity investments are held for strategic purposes, we do not seek a particular dividend return.

Policies on securities against borrowing

Council has a Liability Management Policy which can be accessed at www.tcdc.govt.nz. Just like a home mortgage, we give securities against our borrowing from external lenders. In our case, we intend to continue to secure our borrowing and interest rate risk management instruments against rates and rates revenue. In unusual circumstances, security may be offered by providing a "charge" over one or more of our assets.

Physical assets will be charged only where:

- There is a direct relationship between the debt and the purchase of construction of the asset which it funds.
- We consider a charge over physical assets to be appropriate.

Securities are not provided for our own internal borrowing.

Financial Implications of Service Provision

The Council is required to provide a statement on our ability to provide and maintain existing levels of service and to meet additional demands for services within the rates and borrowing limits. As outlined in this strategy for the ten years to 2025 the expenditure incurred to maintain existing services, increase service levels and provide for additional capacity falls within the limits set in this strategy and its associated financial policies.

Long Term plan disclosure statement

Long-term plan disclosure statement for period commencing 1 July 2015

What is the purpose of this statement?

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 long-term 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.

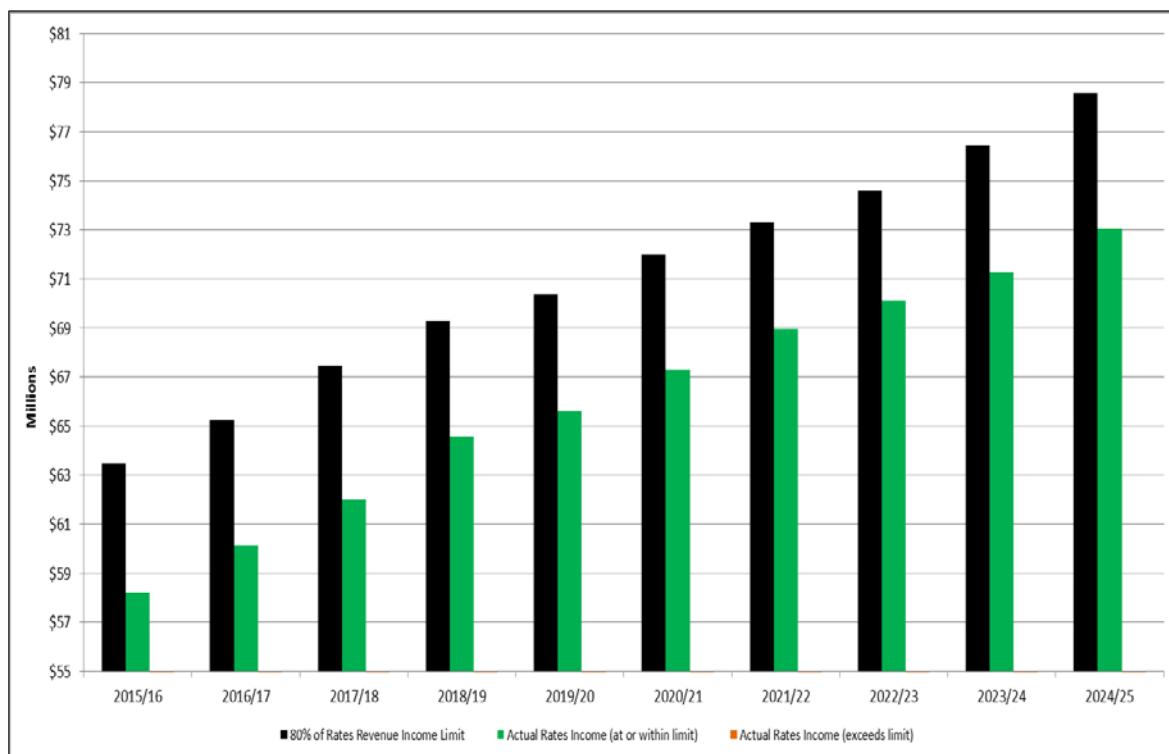
Rates affordability benchmark

The council meets the rates affordability benchmark if:

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

Rates (income) affordability

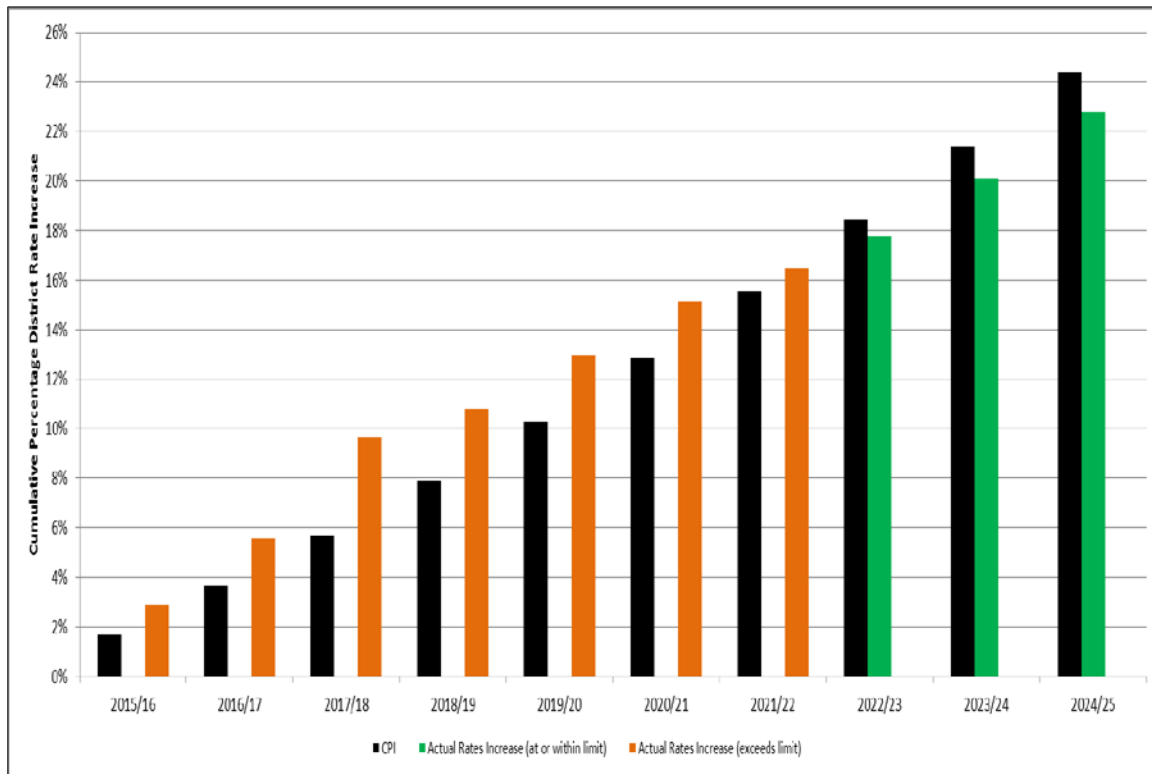
The following graph compares the council's planned rates with a quantified limit on rates contained in the Financial Strategy included in this long-term plan. The quantified limit is that no more than 80% of total revenue is to come from rates.



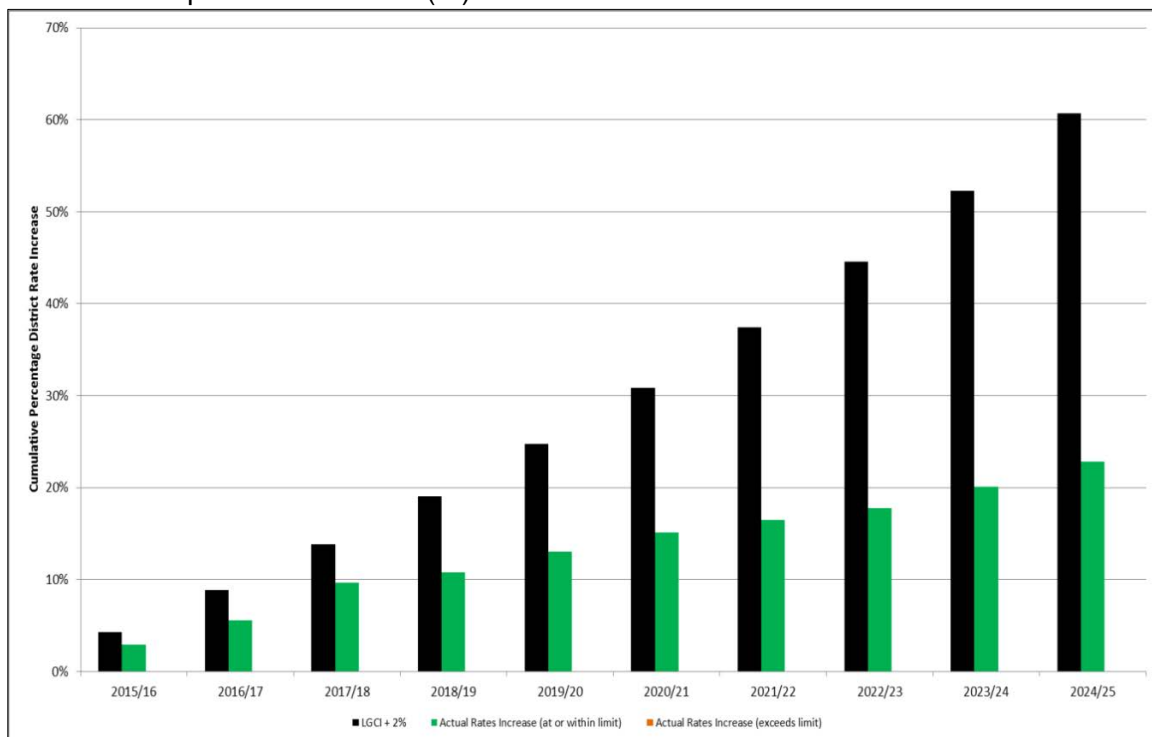
Rates (increases) affordability

The following graphs compare the council's planned rates with quantified limits on rates contained in the Financial Strategy included in this Long Term Plan. Council has two quantified limits:

1. The ultimate target is an average cumulative district rate increase of no more than CPI (%)



2. The target for the Financial Strategy is an average cumulative district rate increase of less than or equal to LGCI + 2% (%)

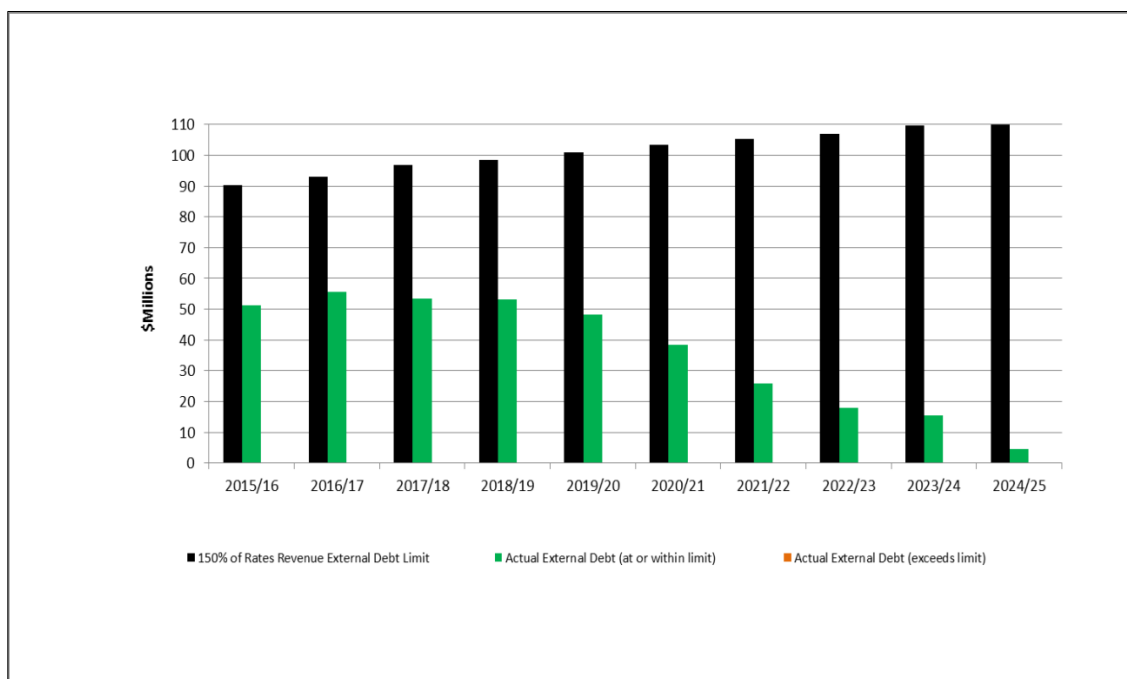


Debt affordability benchmark

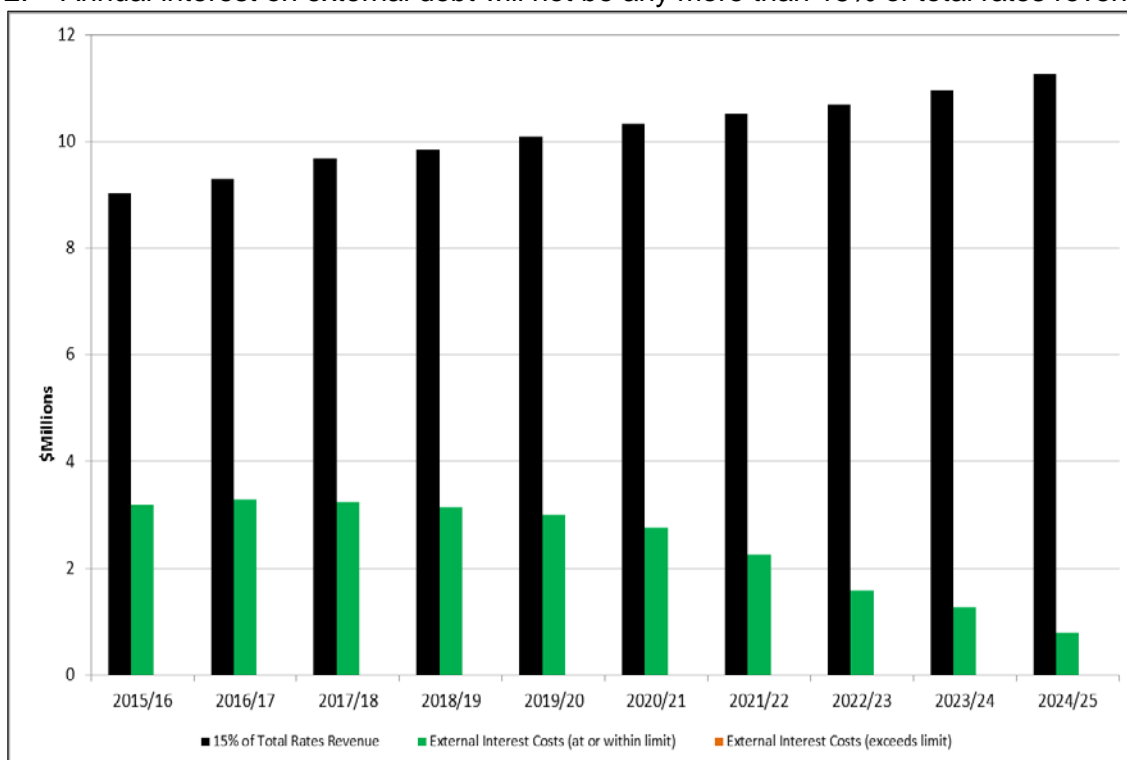
The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

The following graphs compare the council's planned debt with quantified limits on borrowing contained in the Financial Strategy included in this Long Term Plan. Council has two quantified limits:

1. External debt will not be any more than 150% of total rates revenue



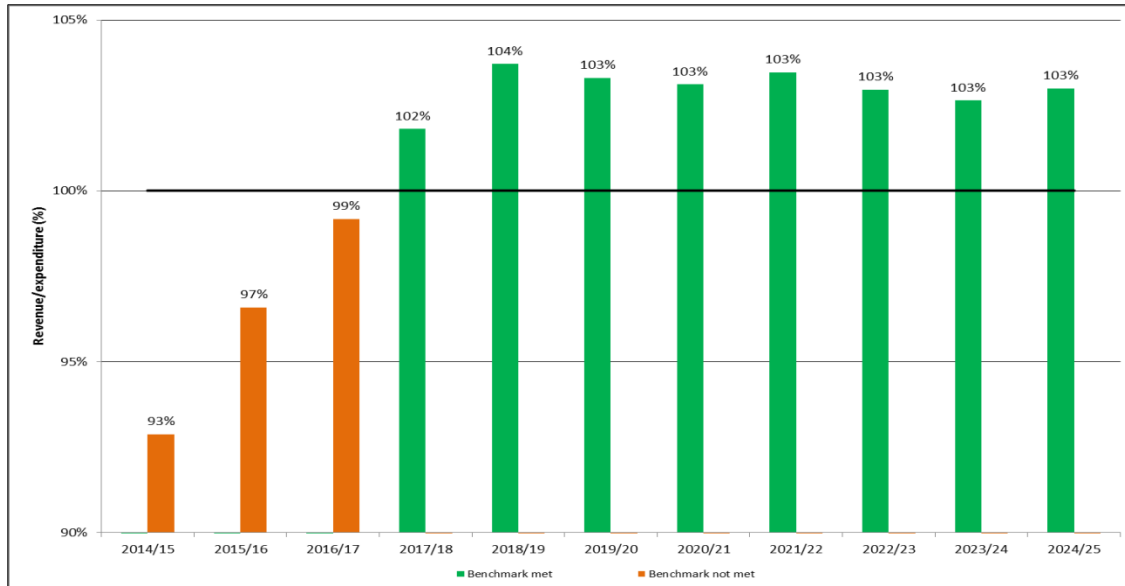
2. Annual interest on external debt will not be any more than 15% of total rates revenue



Balanced budget benchmark

The following graph displays the council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

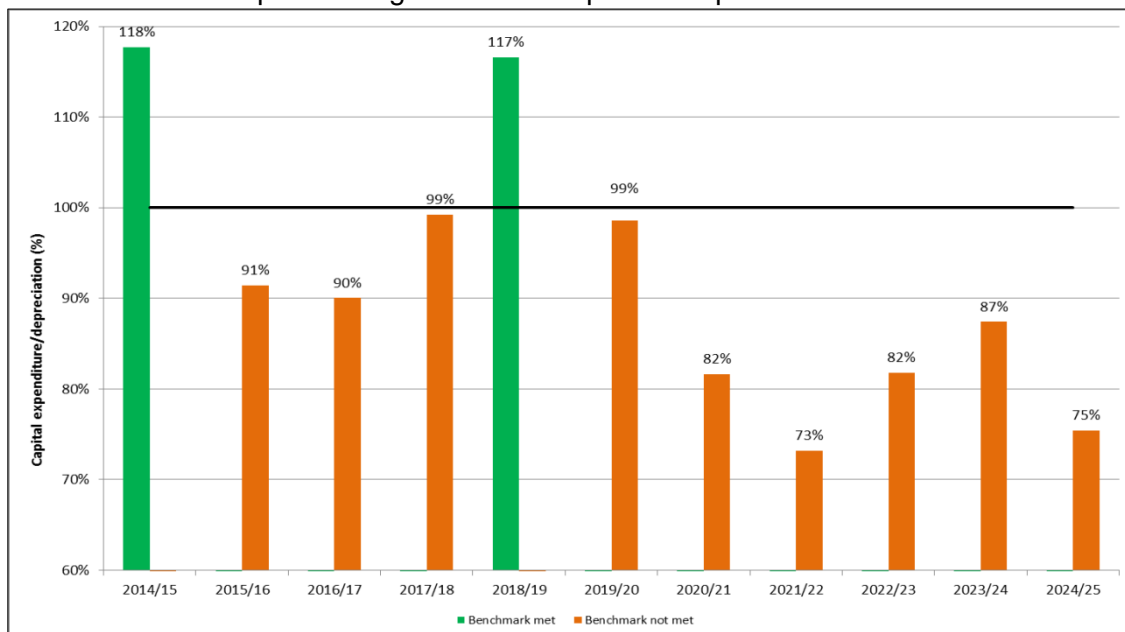
The Council meets the balanced budget benchmark if its planned revenue equals or is greater than its planned operating expenses.



Essential services benchmark

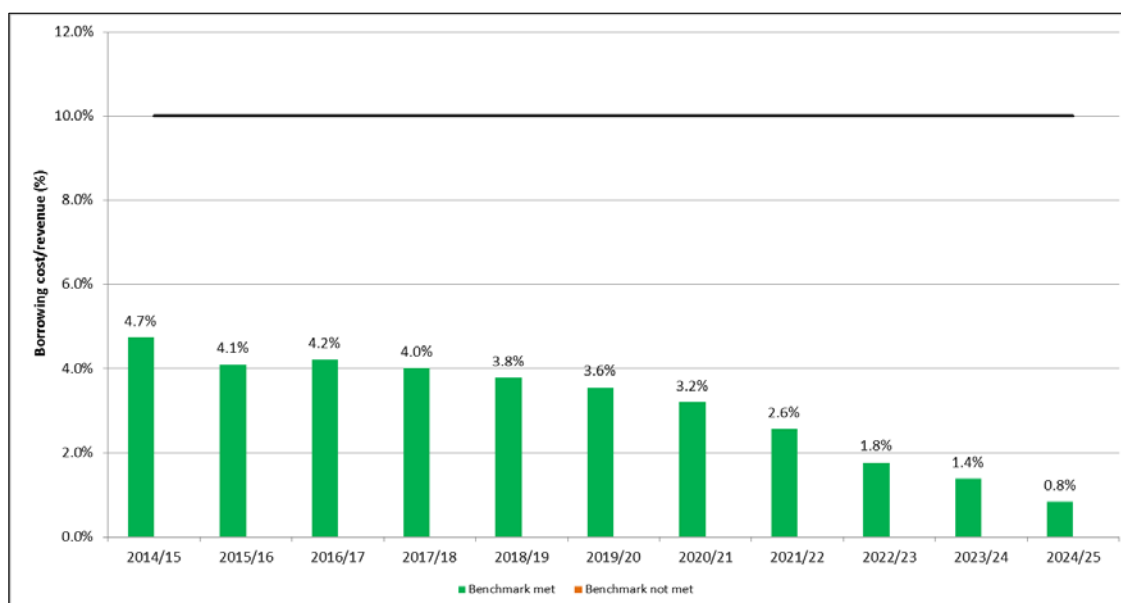
The following graph displays the council's planned capital expenditure on network services as a proportion of expected depreciation on network services.

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

The following graph displays the Council's planned borrowing costs 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 the council's population will grow more slowly than the national population is projected to grow, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.



Additional information or comment

There are three benchmarks we do not meet at times during the ten year period. The reasons for this are:

- Cumulative average rates increase being less than CPI - this is an aspirational target which we actually achieve in the final three years of the plan. We are fully within our self-set limit of increases being no more than LGCI +2%.
- Balanced budget - we do not meet this benchmark in the first two years of the plan largely because we are debt funding the large contributions being made to our Great Walks project to be paid off over six years. If this project were all on Council land it would be capital expenditure but, as the Council does not directly own the asset, it is operating expenditure. The implications of having the unbalanced budget are considered insignificant given that we meet 97% of the threshold. The benefits of smoothing the operational expenditure outweighed any negative implications.
- Essential services benchmark - we only meet this benchmark in one year of the plan. This is considered financially prudent because we have a large amount of relatively new infrastructure (e.g. three wastewater plants) which will not require renewals for many years yet. We are funding depreciation and building depreciation reserves towards the time that major renewals are required.

Infrastructure Strategy

Introduction

Infrastructure provides an important foundation for healthy, thriving communities and prosperous economies.

‘Infrastructure’ refers to the fixed, long-lived structures that facilitate the production of goods and services and underpin many aspects of quality of life⁴. The infrastructure covered in this Strategy includes that for the provision of water supply, wastewater, stormwater and roading networks.

Investing in and effectively managing our roads and footpaths, water supply, wastewater and stormwater infrastructure accounts for a significant proportion of Council's annual expenditure. The Coromandel Peninsula covers some 230,000 hectares of land, with around 400 kilometres of coastline. The peninsula is located within the Hauraki Gulf Marine Park; a national park of the sea and an area of rich natural value. Our location and the characteristics of our district offer many advantages, attracting people to live and visit the peninsula, but also present some challenges. Our location, rugged terrain and coastal nature mean that we are susceptible to a range of natural hazards such as storms and weather events, coastal erosion, rising sea levels, tsunami and flooding and inundation. These types of hazards can have an impact on our infrastructure which comes at a cost.

Our many small communities are diverse and approximately 55% of our ratepayers do not live full time in the District. Our population varies at different times of the year. The dispersed nature of the District's settlements means that much of our networked infrastructure has to be provided separately to the different communities.

Scope and purpose

This Strategy has been prepared under the requirements of section 101B of the Local Government Act 2002 (LGA) which states that the purpose of the Infrastructure Strategy is to identify:

- significant infrastructure issues for Thames-Coromandel District Council over the next 30 years
- the principal options for managing these issues and the implications of these options

Section 101B of the LGA requires Infrastructure Strategies to cover infrastructure assets used to provide services by or on behalf of Council in relation to the following groups of activities:

- water supply
- sewerage and the treatment and disposal of sewerage (referred to as wastewater in this Strategy)
- stormwater drainage
- roads and footpaths
- *flood protection and control works*

Flood protection and control assets are the responsibility the Waikato Regional Council and will be covered in the Regional Council's Infrastructure Strategy, not in this Strategy.

This Strategy does not cover state highways. Planning for, providing and managing state highways is the responsibility of the New Zealand Transport Agency.

⁴ National Infrastructure Plan, 2011, <http://www.infrastructure.govt.nz/plan/2011>

Context

Overview of infrastructure assets

This Strategy covers assets used to provide services by or on behalf of Thames-Coromandel District Council (Council) in relation to; water supply, wastewater, stormwater drainage, local roads and footpaths. Thames-Coromandel District Council currently owns assets, for the purpose of delivering these activities, estimated at over \$774 million. These range from pipes under the ground to reservoirs and roads. Some key information about each of the infrastructure types dealt with in this Strategy is provided below.

Roads and Footpaths

Council is responsible for the planning, provision, development, operations and maintenance of the District's land transportation network and facilities to local communities including local roads, footpaths, service lanes, street lighting, bridges and carparks owned by us. This ensures that the movement of people and goods around our District and within local communities is safe, efficient, convenient and pleasant.

Water Supply

Water Supply is the provision of clean water to dwellings and commercial premises. This helps ensure availability of safe water for drinking and cleaning purposes to maintain public health, and the provision of water for firefighting to assist public safety. In addition, we promote efficient water use and ensure that water demand management practices are implemented.

Wastewater

Council collects, treats and safely disposes of treated wastewater (sewage) from properties and businesses. The effective management of the District's wastewater is important to maintain public and environmental health. In areas where they are in place, wastewater systems help protect the environment by ensuring that untreated wastewater does not infiltrate our water catchments and coastal areas.

Stormwater

Stormwater is the result of heavy or sustained rainfall resulting in the need to manage the disposal of surface water. The Coromandel is particularly vulnerable to heavy rainfall due to its geography. We have a number of stormwater systems throughout our District to manage runoff and reduce surface ponding to reduce risks to public health, safety and property.

Physical context

The Thames-Coromandel District covers around 230,000 hectares of land, of which around 65% is covered by indigenous forest and approximately one third of the district is conservation land managed by the Department of Conservation. The District is a diverse area, with the steep and rugged Coromandel Ranges running down the middle of the peninsula. The nature of the peninsula means that some parts of the District are prone to landslides, subsidence, geological instability and rock falls.

The peninsula's 400 kilometre coastline consists mostly of short beaches and bays separated by rocky cliffs. The Coromandel township area and eastern coast of the peninsula are characterised by natural harbours. The coastal environment is subject to coastal processes including erosion and inundation, tsunami and the effects of climate change. The climate of the Thames-Coromandel District is relatively moderate, with warm summers and moderate winters. The District has a fairly high rainfall due to the high ranges although this varies depending on location. The geography of the district means that it is prone to adverse weather events and natural hazards such as landslides and flooding and at risk of tsunami.

The effects of climate change will impact the environment globally and locally; with changes in wind and weather patterns, sea level rise, and increased flood risk and frequency of extreme weather events predicted⁵. Climate change is not expected to create new hazards but may change the frequency and intensity of hazards. Changes in climate are likely to affect low-lying and coastal areas of the Thames-Coromandel District. Council is responsible for a range of functions that may be affected by climate change, including resource management, land use planning and the provision of infrastructure such as stormwater drainage, water supply and roads.

The Ministry for the Environment highlights⁶ the southern Firth of Thames as an area at risk of coastal inundation due to the effects of sea level rise. Coastal erosion is expected to increase as a result of sea level rise and fluctuations, frequency and magnitude of storm surges, change in tides and rainfall patterns. With a number of coastal roads and townships around the district, coastal erosion combined with rising sea levels could become a significant issue to infrastructure.

The peninsula shows considerable signs of previous volcanic activity. It covers the eroded remnants of the Coromandel Volcanic Zone. Geothermal activity is still present on the peninsula, with hot springs in several places, including at Hot Water Beach.

The District is exposed to a variety of naturally occurring events; these types of events can result in disruption to services and damage to our infrastructure assets which can lead to unforeseen and often high costs to remedy these.

Demographic context

Knowing where and how the population of the Thames-Coromandel District is changing is a critical factor for the effective management of infrastructure.

The largest settlements in the Thames-Coromandel District are Cooks Beach, Coromandel, Matarangi, Pauanui, Tairua, Thames and Whangamata, Whitianga. Each of these main settlements has different population and growth characteristics.

Demographic change

The Thames-Coromandel District has an aging population. In 2013 the proportion of people aged 65 and over made up around 27% of the usually resident population. This is nearly twice the national average (14%). This trend is projected to continue, with the proportion of people aged 65 and over expected to increase to over 40% of the usually resident population by 2045. The average household size for the district is also expected to decline across all parts of the District. This is likely to be partly driven by factors such as our ageing population.

In general, the incomes of residents of the District are lower than for New Zealand as a whole. In 2013, 43% of people in the Thames-Coromandel District aged 15 years and over received personal income of less than \$20,000, compared to 38% across New Zealand. Furthermore, fewer residents received personal income in excess of \$50,000 than for New Zealand (17% compared to 28%). The median personal income (half the usually resident population of the District earned more than this amount and half earned less) of people living in the Thames-Coromandel District in 2013 was \$23,200 compared to \$28,500 for New Zealand. As our population ages over the next 30 years, more of our residents are likely to be on lower fixed-incomes.

⁵ <http://www.mfe.govt.nz/sites/default/files/preparing-for-climate-change-guide-for-local-govt.pdf>

⁶ <http://www.mfe.govt.nz/publications/climate-change/coastal-hazards-and-climate-change-guidance-manual-local-government-n-21>

Population change

Population projections indicate that the usually resident population of the Thames-Coromandel District, as a whole, is anticipated to increase gradually over the next 30 years; with an expected net increase of around 20 people per year. The rate of growth is projected to be higher in the next 10-15 years after which time growth is expected to slow slightly. The numbers noted in the Infrastructure Strategy for population, housing and rating unit growth differ from the Financial Strategy as the Infrastructure Strategy numbers reflect 30 year projections and the Financial Strategy reflects 10 year projections.

In terms of geographic spread of growth, the majority of the growth is expected to occur in the Mercury Bay and Coromandel-Colville Community Board areas with the usually resident population expected to decrease in other parts of the District.

The usually resident population of the Mercury Bay Community Board area is expected to increase by around 0.8% or 58 people per year and the Coromandel-Colville Community Board area is expected to increase by around 0.2% or 6 people per year.

The population in the other community board areas is projected to decline; Tairua-Pauanui by around -0.5% or a loss of 11 people per year, Thames by -0.2% or a loss of about 20 people per year and Whangamata by -0.4% or a loss of around 15 people per year. These results are consistent with recent trends.

Housing and rating unit growth

The number of houses is projected to increase across the District. The Mercury Bay and Coromandel-Colville community boards are expected to experience the highest growth in new houses, at around 90 and 20 dwellings per year respectively. In other parts of the District growth in the number of houses is expected to be lower, at around 10 new houses per year.

Much of the expected growth in the number of houses is expected to occur in the Peninsula's popular holiday settlements.

Strategic context

Our approach to investing in and managing our infrastructure assets will be guided by Council's vision and values and by our Council outcomes - the outcomes we aim to achieve for our district.

Council's Vision

We will be a leading Council in New Zealand through the provision of quality services and facilities, which are affordable, and delivered, with a high standard of customer service.

We will earn respect, both as a good community citizen and through our support of community organisations, economic development and the protection of the environment.

Through our actions, the Coromandel will be the most desirable area of New Zealand in which to live, work and visit.

Council's Values

- Displaying empathy and compassion
- Fiscally responsible and prudent with ratepayers money
- Integrity, transparency and accountability in all our actions
- Treating all employees fairly and evenly in accordance with good employer practice
- Being a great place to work where staff are inspired to be the best they can
- Working with and having meaningful and on-going consultation with all of our communities
- Creating strong partnerships with our district's Iwi
- Having pride in what we do
- Being a highly effective and fast moving organisation

Council Outcomes

Our Community Outcomes set out what we want to achieve. On behalf of the Coromandel Peninsula, the Council aims to achieve:

- A prosperous district
- A liveable district, and
- A clean and green district

Significant infrastructure issues

Overview of significant infrastructure issues

Peak demand

Around 55% of our ratepayers do not live in the District full-time and our population varies significantly at different times of the year. Demand on Thames-Coromandel District Council infrastructure is at its highest during the summer period. This is due to the large proportion of non-resident ratepayers who occupy their holiday homes over this period and to the holiday-makers and tourists who visit the District. The District also experiences fluctuating peaks during popular events held during the non-summer holiday period. During peak periods the population increases to be much larger than the usually resident population. This presents some challenges for how we plan for, and provide, infrastructure and services.

Demand in the tourism industry remains high with projected visitor numbers to the District expected to increase over the next 30 years as is the proportion of houses in the District that are holiday homes. This means that peak demand pressures will continue and may increase slightly over the next 30 years.

Changes in farming, horticulture or the forestry industries in the Thames-Coromandel District could impact on water demand and result in an increase in the traffic volumes, particularly for heavy vehicles. This could result in increased traffic flows on the road network and in increased demand for water over the peak summer period.

Managing demand for services provided by our roading, water supply, wastewater and stormwater assets during peak periods will be critical.

Natural hazards

The District is exposed to a variety of natural hazards that can result in disruption to services and damage to our assets which can lead to unforeseen and often high costs to remedy these. Significant natural hazards which may affect the Thames-Coromandel District include:

- Flooding
- Severe storm events
- Sea level rise and coastal inundation
- Coastal erosion
- Landslides
- Tsunami
- Drought
- Earthquakes
- Volcanic eruption

The Coromandel ranges attract high intensity rainfall events on a regular basis which makes the Thames-Coromandel District prone to frequent flooding⁷. The Coromandel ranges have short, steep catchments which provide short warning times before flooding.

Predictions suggest that whilst climate change is not expected to create new hazards it may result in increased frequency and intensity of some hazards, such as storm events and flooding, coastal erosion and coastal inundation. Informed and proactive planning now will help to minimise the direct and indirect costs of climate change.

⁷ www.thamesvalleycivildefence.co.nz

Coastal erosion and sea level rises

The peninsula's 400 kilometre coastline is subject to coastal processes including erosion and inundation and these are likely to be intensified by the effects of climate change and rising sea levels. The Ministry of Environment highlights⁸ the southern Firth of Thames as an area at risk of coastal inundation due to the effects of sea level rise. Coastal erosion is expected to increase as a result of sea level rise and fluctuations, frequency and magnitude of storm surges, change in tides and rainfall patterns. With a number of coastal roads and townships around the district, coastal erosion combined with rising sea levels could become a significant issue to infrastructure. This may have an impact on our infrastructure assets particularly in low-lying and coastal areas of the Thames-Coromandel District.

Some of our infrastructure is already at increased risk in areas where coastal erosion is occurring. For example, the wastewater outlet pipe at Brophys Beach has been uncovered by recent coastal erosion and is now at increased risk of damage. This may in turn have a negative impact on our water quality and on the health of our communities and natural ecosystems.

Over the next 30 years we are likely to need to protect infrastructure assets from the impacts of coastal erosion and will need to plan carefully before choosing where to locate and build new infrastructure assets to reduce future risks and impacts.

Age and condition of assets

The age and condition of our assets affects the level of service that Council can deliver and the likelihood that assets will fail. Regular maintenance, renewal and replacement of our assets are important to ensure that they continue to deliver services and provide the foundation for a prosperous economy and healthy, thriving communities across the District.

Managing our assets for their full-lifecycle requires good integrated planning and good underlying data. Decision-makers need good information about their assets and future asset needs to manage maintenance and renewal needs and to make sound decisions about when to invest in new infrastructure assets⁹. Assessing the condition of many of our infrastructure assets accurately and regularly can be difficult, particularly for those that are underground, like water supply pipes. We have good information about the age and condition of some of our assets, like our roads and footpaths, but need to improve the age and condition information for our 3-Waters infrastructure assets. This will be a focus for Council in the next five years. For the next two years the capital expenditure programme is lighter to accommodate the resourcing of additional investigations of underground assets. Deferrals of capital expenditure, for renewals or new assets, are not planned.

The District's 3-Waters infrastructure is of varying age and condition. A significant portion of the piped networks located in the Thames and Coromandel townships are coming to the end of their useful life, and will require renewal within the 30 year period. The Eastern Seaboard is predominantly newer and as such, there will be limited renewals within these townships over the 30 year period. Council has no significant disposal issues over the 30 year period with no total replacements of systems signalled.

The Roding network is on a continual renewal programme to address age and condition deficiencies, and as such this Strategy will need to continue over the 30 year period to ensure the levels of service are met.

We will need to ensure that we minimise our costs through the application of good asset management practices and by providing services for the least whole of life cost.

No changes are foreseen in the management of our assets as long term maintenance contracts are in place to ensure continuity of service to set standards.

⁸

[http://www.mfe.govt.nz/publications/climate-change/coastal-hazards-and-climate-change-guidance-manual-local-government-n-](http://www.mfe.govt.nz/publications/climate-change/coastal-hazards-and-climate-change-guidance-manual-local-government-n-21)

²¹

⁹ <http://www.oag.govt.nz/2013/managing-public-assets/docs/managing-public-assets.pdf>

These contracts were secured through the Council's adopted procurement practices. We are developing best practice project management systems within Council to ensure we approach the delivery of service to maintain assets and build new assets in a professional manner.

Growth and demographic change

Growth in the number of people who live in the Thames-Coromandel District, on a permanent basis, and in the number of new residential dwellings that will be built is expected to be relatively modest over the next 30 years. Where growth will occur differs across the District, with the majority of the growth expected to occur in the Mercury Bay and Coromandel-Colville Community Board areas while the usually resident population is expected to decrease in other parts of the District. Our approach to managing our existing roading, water supply, wastewater and stormwater infrastructure assets will need to take these factors into account.

Different demographic groups have different needs and preferences and this affects demand for infrastructure and services. The demographic characteristics of the Thames-Coromandel District have changed over time and will continue to do so; this means demand for infrastructure and services is also likely to change. As our usually resident population ages, an increasing proportion of our community will be reliant on fixed-incomes and will be less able to absorb increasing costs. We need to be flexible and responsive to changing preferences and demand for infrastructure and services.

Changing standards and service expectations

The age and condition of our infrastructure can have a negative impact on our environment and on public health. Our existing infrastructure sometimes fails to meet national standards, such as drinking water standards and environmental standards. National standards and expectations around how we treat our environment have changed and are likely to continue to change over the next 30 years. Not all of our current water supply schemes meet the water quality standards introduced in 2005, and revised in 2008. Meeting the drinking water standards will require these water supply schemes to be upgraded or replaced; there would be costs associated with this. Some of our infrastructure assets require resource consents which require assets to meet certain standards or conditions around the impact that they have on our natural environment.

As our assets age or when consents are renewed new standards or conditions may be required. If our assets do not meet these conditions there may be costs associated with renewing or upgrading assets so that they comply.

How our infrastructure issues impact on our assets and options for managing these issues

Roads and Footpaths

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
<p><i>Security of the road network</i></p> <p>Some parts of our road network are prone to flooding or slips due to severe storm events and to coastal erosion.</p> <p>Some of our communities, such as Pauanui, have restricted access (or single access) by road and these roads can become blocked.</p> <p>Some of our coastal roads may be damaged or inaccessible in the event of a tsunami.</p>	<p>Ongoing investment, maintenance and renewal activities so that the condition and integrity of the asset is maintained.</p> <p>Minimise reactive renewals by taking a proactive planned approach to renewal of the network.</p> <p>Council maintains a disaster reserve fund for the purpose of remediation of infrastructure after significant weather or emergency events. The predominant use of this fund is for roading assets. A provision of up to \$500,000 per year has been made to ensure there is sufficient reserves for this purpose.</p>	<p>Extreme weather events continue to cause considerable damage and disruption to our network. The repair and clean up needed to reinstate our infrastructure places considerable financial strain on our resources. Changes in the way in which the new Zealand Transport Agency funds disaster repairs may impact on our ability to fund the repair work associated with disaster events.</p> <p>Risk of communities being cut off in the event of roads being blocked, eroded or damaged, or residents and road facing long detours until access can be restored or damages to roads repaired.</p> <p>In the event of communities being inaccessible by road after a significant event, it may make restoring other critical assets or services difficult and this may pose health and safety risks.</p>

Water Supply

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
<p><i>Asset age and condition</i></p> <p>Some parts of our water supply network are ageing and will reach the end of their economic life over the next 30 years. In particular, parts of the Thames South water supply network are nearing the end of its useful life and is in need of renewal. It is likely that the Tairua water treatment plant will be in need of renewal within the next 30 years.</p>	<p>Increase focus on asset management activities such as investigations, data gathering, systems integration, renewal candidate assessments, field verification and capital lead-in works. Improve asset records and information about asset condition.</p> <p>Minimise reactive renewals by taking a proactive planned approach to renewal of the stormwater networks.</p> <p>The following programme of renewal and replacement projects have been planned:</p> <ul style="list-style-type: none"> During the first ten years our programme of renewals focuses on the Thames South water supply network. Approximately \$6 million dollars will be invested in renewing the Thames South water supply network and improving service levels to customers of this network Upgrade the Tairua water treatment plant at an estimated cost of around \$1.26 million dollars. We expect to undertake this upgrade in 2033. 	<p>As our water supply assets age they become more likely to be subject to service interruptions or to fail which may affect levels of service and the resilience of our water supply networks. Those parts of our network which are ageing or in poor condition are more likely to leak, meaning that a percentage of all water that we source and or treat is lost. Water leakage increases our operational costs and will intensify the impact of peak demand on our water supply capacity.</p>

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
<p><i>Infrastructure capacity and peak demand</i></p> <p>Demand on Thames-Coromandel District Council's infrastructure is at its highest during the summer period. The District also experiences fluctuating peaks during popular events held during the non-summer holiday period. During peak periods the population increases to be much larger than the usually resident population. This presents some challenges for how we plan for and provide infrastructure and for how we manage the impact of peak demand on our assets and levels of service.</p> <p>Most of our water supply networks have sufficient capacity to cater for peak demand. However, over the next 30 years, water demand may exceed capacity, during peak demand periods, for some of our water supply networks. For example, based on expected trends, peak demand is likely to exceed capacity for the Tairua water supply network within the next 30 years.</p>	<p>Increasing the capacity of our water supply networks to cater for peak demand would be costly and during non-peak periods will result in redundant capacity. Our approach will be to:</p> <ul style="list-style-type: none"> ▪ Prioritise demand management to reduce the impact of peak demand on our existing infrastructure assets ▪ Ensure that we invest in new infrastructure or increase the capacity of existing infrastructure only where demand is certain and long term <p>To ensure we are able to effectively manage demand we are developing a Water Demand Management Strategy. In developing the strategy we will investigate and develop a suite of demand management tools and techniques that we can use to assist us to manage demand. In the meantime we will continue to use demand management tools, such as water restrictions. Upgrade the Tairua water treatment plant at an estimated cost of around \$1.26 million dollars. We expect to undertake this upgrade in 2033.</p>	<p>If we are unable to effectively manage peak demand in a water supply network it will place pressure on the network and this may impact on:</p> <p>our ability to maintain supply and reduced service levels(e.g. consistency and or quality) during peak for that network the condition of the network, resulting in unplanned water interruptions and increased maintenance and renewals costs</p>
<p><i>Increasing standards</i></p> <p>Over the next 30 years a number of resource consents relating to our water supply will need to be renewed. For example, around the amount of water that we are allowed to draw from a particular water source.</p> <p>The conditions for new resource consents may not be met based on age, condition and or design of existing infrastructure.</p>	<p>During the next ten years we need to renew the following resource consents and will undertake a programme of renewals to ensure that these schemes meet consent conditions:</p> <ul style="list-style-type: none"> ▪ Thames South - Omahu Water Take ▪ Coromandel Water Takes ▪ Matarangi Groundwater ▪ Matarangi Water Take ▪ Whitianga Water Take ▪ Hahei Groundwater ▪ Whangamata - Manuka Place Groundwater <p>This programme of work is estimated to cost around \$1.19 million. The estimated cost of renewing each resource consent varies depending on our estimate of the level of work required and risk.</p>	<p>Some level of uncertainty exists around whether consent conditions will change over next 30 years and what impact this might have on our water supply and infrastructure assets.</p>

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
<p><i>Increasing standards</i></p> <p>Some of our water supply schemes do not comply with Drinking Water Standards 2005 (Revised 2008)</p>	<p>Over the next ten years we are planning to undertake a programme of work to improve service levels for the Thames, Coromandel, Matarangi, Whitianga, Tairua, Pauanui, Onemana and Whangamata water supply schemes, with the aim of meeting the Drinking Water Standards 2005 (amended 2008).</p> <p>We have budgeted an estimated \$2.93 million to undertake this programme of work.</p>	<p>We have taken a conservative approach when estimating the level of work that will be required to meet the Drinking Water Standards. This approach means that our estimated budgets are high but should be sufficient to achieve compliance. The 2005 (revised 2008) drinking water standards were brought in to improve the quality of drinking water and public health. If we do not undertake this programme of work our communities will not benefit from improved quality of drinking water or enhanced public health.</p>
<p><i>Fire Fighting Standards</i></p> <p>Compliance with Fire Fighting Standards within our reticulated network</p>	<p>If our reticulated water supply networks increases as a result of new connections on the periphery of a networks we:</p> <ul style="list-style-type: none"> ▪ May need to set an urban boundary which means that some (outer) parts of our reticulated networks receive a lower level of service. This is our preferred approach. ▪ Alternatively we may need to increase the capacity of our piped reticulated network and this will have an associated cost 	<p>To reduce risk to communities which are part of our reticulated water supply network but are outside the urban boundary (for the purpose of firefighting standards) we will need to work closely with the Fire Service to ensure that:</p> <p>Service level boundaries are clear and that the Fire Service has adequate information to ensure they are able to appropriately respond depending on locational levels of service</p> <p>Communication between Council, the Fire Service and communities will be key to ensuring preparedness and reducing risk.</p>

Stormwater

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
<p><i>Asset age and condition</i></p> <p>Some parts of our stormwater network are ageing. The majority of the Thames network was installed in the 1920s and a significant proportion of this infrastructure is nearing the end of its useful life and is in need of renewal. The Stormwater network in Coromandel township and in some parts of Whitianga are also ageing and in need of renewal.</p>	<p>Increase focus on asset management activities such as investigations, data gathering, systems integration, renewal candidate assessments, field verification and capital lead-in works. Improve asset records and information about asset condition.</p> <p>As our asset information improves we will minimise reactive renewals by taking a proactive planned approach to renewal of the stormwater networks. Our focus for the first few years of the 2015-25 Long-Term Plan is to focus on improving our asset information. This will assist us to plan for and prioritise which parts of our networks most need to be maintained and renewed.</p> <p>From 2017/18 to 2024/25 we have set aside a District Renewals budget of between \$0.8 million and \$1.2 million. This budget will be used to fund prioritised renewals.</p>	<p>As our stormwater assets age they become more likely to fail which may affect the resilience of our stormwater networks. Ageing or poor condition stormwater assets may also result in:</p> <ul style="list-style-type: none"> increased flooding in areas which are low lying and or prone to flooding increased runoff or untreated stormwater into the natural environment and this may have a negative impact on the quality of our environmental or on public health

Wastewater

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
<p><i>Increasing standards</i></p> <p>Over the next 30 years a number of resource consents relating to our wastewater networks will need to be renewed. The conditions for new resource consents may not be met, based on age, condition and/or design of existing infrastructure.</p>	<p>During the next ten years we will need to renew the following resource consents and will undertake a programme of renewals to ensure that these schemes meet consent conditions:</p> <ul style="list-style-type: none"> Thames Disposal Oamaru Bay Disposal Coromandel Disposal Matarangi Disposal Cooks Beach Disposal Hahei Disposal Onemana Disposal <p>The consent renewal programme of work is estimated to cost around \$1.0 million. The estimated cost of renewing each of resource consents varies depending on our estimate of the level of work required and risk.</p>	<p>Some level of uncertainty exists around whether consent conditions will change over next 30 years and what impact this might have on our wastewater infrastructure assets.</p>

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
<p><i>Asset age and condition</i></p> <p>Some parts of wastewater network are ageing. A significant number of pipe assets have an unknown construction date or were constructed prior to 1930. The majority of this infrastructure is located in Thames. A significant portion of this infrastructure is now at the end of its useful life and is in need of renewal.</p> <p>A significant amount of wastewater infrastructure was installed as part of residential developments. This development peaked in the 1980s and 1990s on the Eastern Seaboard of the Thames-Coromandel District.</p>	<p>Increase focus on asset management activities such as investigations, data gathering, systems integration, renewal candidate assessments, field verification and capital lead-in works. Improve asset records and information about asset condition.</p> <p>As our asset information improves we will minimise reactive renewals by taking a proactive planned approach to renewal of the wastewater networks. Our focus for the first few years of the 2015-25 Long-Term Plan to focus on improving our asset information. This will assist us to plan for and prioritise which parts of our networks most need to be maintained and renewed. From 2017/18 to 2024/25 we have set aside a District Renewals budget of between \$1.6 million and \$2.3 million each year. This budget will be used to fund prioritised renewals.</p>	<p>As our wastewater assets age they become more likely to be subject to service interruptions or to fail which may affect levels of service and the resilience of our wastewater supply networks.</p> <p>Those parts of our network which are ageing or in poor condition are the natural are more likely to have a negative impact on the quality of our environmental on the public health of residents and visitors to the District.</p>

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
<p><i>Infrastructure capacity and peak demand</i></p> <p>Demand on Thames-Coromandel District Council's infrastructure is at its highest during the summer period. The District also experiences fluctuating peaks during popular events held during the non-summer holiday period. During peak periods the population increases to be much larger than the usually resident population. This presents some challenges for how we plan for and provide infrastructure and for how we manage the impact of peak demand on our assets and levels of service.</p> <p>Most of our wastewater supply networks have sufficient capacity to cater for peak demand. However, over the next 30 years a number of our wastewater schemes, including Matarangi, Cooks Beach and Whitianga, are likely to need to be upgraded or optimised to accommodate projected growth and demand.</p>	<p>Increasing the capacity of our wastewater networks to cater for peak demand would be costly and during non-peak periods will result in redundant capacity. Our approach will be to:</p> <ul style="list-style-type: none"> ▪ Prioritise demand management to reduce the impact of peak demand on our existing infrastructure assets ▪ Ensure that we invest in new infrastructure or increase the capacity of existing infrastructure only where demand is certain and long term ▪ The development of a Water Demand Strategy will also assist with managing wastewater demand as a reduction in water usage tends to also result in a reduction in wastewater. ▪ Upgrade the Cooks Beach wastewater treatment plant to at an estimated cost of around \$1.14 million dollars. We expect to undertake this upgrade in 2019/20. ▪ Install a balance tank at the Whitianga wastewater treatment plant to cater for expected growth in the short to medium-term, at an estimated cost \$3.37 million. We expect to undertake this work in 2023/24. In the longer-term the Whitianga wastewater treatment plant will be expanded, with the addition of a third reactor, increasing capacity to accommodate projected growth. The addition of a third reactor is estimated to cost around \$12.97 million and we expect to undertake this in 2033. 	<p>If we are unable to effectively manage peak demand it will place pressure on the network and this may:</p> <ul style="list-style-type: none"> ▪ reduced service levels during peak for that network ▪ have a negative impact on the condition of the network, resulting in interruptions, increased maintenance and renewals costs, and increase the likelihood of asset failure <p>Wastewater assets which are in poor condition are the more likely to have a negative impact on the quality of our environmental and on the public health of residents and visitors to the District.</p>

Footpaths, Water Supply, Wastewater, Stormwater

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
<p><i>Resilience</i></p> <p>The resilience of our infrastructure is affected by a range of factors. The impact of infrastructure failure due to natural hazards has been highlighted by the Canterbury earthquakes. The Thames-Coromandel District is subject to a number of natural hazards which can impact on infrastructure networks. These include, storm events, flooding, land slips, coastal erosion and tsunamis. Some of these natural hazards are likely to be intensified by the predicted impacts of climate change and rising sea levels.</p> <p>Natural hazards are however, not the only factors which pose a risk to the resilience of our infrastructure networks. The nature of settlement patterns in the District means that we have many small settlements each with separate water supply, waste water and stormwater networks. The nature of these small networks means that they can be vulnerable to service interruptions and or asset failure. For example, many of our water supply networks have single supply pipes from source to treatment plant and if the pipe is damaged supply to all those on the network will be interrupted.</p> <p>The age and condition of our assets also impact on the resilience of networks; with likelihood of service interruption or asset failure increasing where asset condition is poor.</p>	<p>Regular maintenance, renewal and replacement of our assets are important to ensure that they continue to deliver services and provide the foundation for a prosperous economy and healthy, thriving communities across the District.</p> <p>Focus on minimising reactive renewals by taking a proactive planned approach to renewal of the stormwater networks.</p> <p>Managing our assets for their full-lifecycle requires good integrated planning and good underlying data. We have good information about the age and condition of some of our assets, like roads and footpaths, but need to improve the information that we have about the age and condition of our water supply, wastewater and stormwater assets. Focus on building resilient communities that are prepared for and able to manage during service interruptions. This approach is supported by our Civil Defence and Emergency Management group who assist with building resilient, prepared communities.</p> <p>Upgrading or building new assets for the purpose of adding spare capacity to improve resilience would be expensive; we do not believe that this is a practical option in our District.</p> <p>Water network assets are insured to provide additional assurance against the financial impacts of any failure due to natural hazards. A natural disasters reserve account is maintained to be used to fund repairs to the roading network. A provision of up to \$500,000 per year has been made to ensure there are sufficient reserves for this purpose.</p>	<p>There is a risk of communities:</p> <ul style="list-style-type: none"> being cut off in the event of roads being blocked, eroded or damaged being without services, such as water supply, or removal and treatment of sewerage being placed at risk due to flooding <p>This may result in:</p> <ul style="list-style-type: none"> health and safety risks damage to our natural environment damage to public and private property little or no access for emergency services and maintenance services

Infrastructure Strategy

Managing networked infrastructure like roads, water supply, wastewater and stormwater with low levels of growth while standards and service level expectations continue to increase and our population fluctuates significantly at different times of the year will be challenging. Finding the right balance between competing demands, preferences and needs against available financial resource, extreme weather events and the rugged topography of the Coromandel ranges are just some of the unique challenges we must manage together.

Our delivery of infrastructure services is through out-sourced contracts for operations, maintenance and capital projects, including renewals while asset management, planning and contract management is delivered from within the Council.

Our approach to ensuring that we manage our existing assets efficiently and effectively and invest in new infrastructure assets wisely will be based on the following principles:

Making best use of our existing infrastructure and ensuring good stewardship of the investment that we have already made

Our approach to the management of existing infrastructure assets will be one of regular, programmed and prudential maintenance.

Managing our assets based on quality information

Managing our assets for their full lifecycle requires good integrated planning and good underlying data. Decision-makers need good information about their assets and future asset needs to manage maintenance and renewal needs and to make sound decisions about when to invest in new infrastructure assets¹⁰. This means that we need to collect good data about the condition of our assets and we need to use this information to help us plan when we should maintain, renew or replace assets in a manner consistent with best practice asset management.

Many of our infrastructure assets have long lives and assessing their condition accurately and regularly can be difficult, particularly for those that are underground, like water supply pipes.

Over the next 30 years some of our assets may be at risk from rising sea levels, increased frequency or severity of storm events and or flooding due to climate change. Information about what parts of our district are prone to these types of events and the potential for increased risk is important so that we can understand the risk and plan appropriately.

"Right sizing" our infrastructure assets

Given reliance on growth in properties owned by absentee owners and the high level of uncertainty inherent in these projections we intend to plan for and build major asset renewals or new infrastructure with little redundant capacity. This approach will need to be supported by demand management to ensure that assets are not placed under undue stress during peak demand periods, increasing the risk of asset failure or negative impacts on service levels.

Ensuring that we invest in new infrastructure only where demand is certain and long-term

Much of our current infrastructure has sufficient capacity to meet demand, except at peak times such as over the summer. We will use demand management, workarounds and innovation to manage peak demand, rather than investing in new or additional infrastructure. Given the uncertainty around future growth and demand for infrastructure and services we intend to take a "just-in-time" or "catch up" approach to delivery of additional infrastructure. This means that while we need to continue to plan for and monitor the demand for new infrastructure; investment in new infrastructure will not commence until it is reasonably certain that predicted demand will occur.

¹⁰ <http://www.oag.govt.nz/2013/managing-public-assets/docs/managing-public-assets.pdf>

Taking a careful approach to adopting increased service levels

Our resident population is expected to decline in some parts of the District and as our population ages we will have more residents with fixed incomes who may not be able to absorb the cost of increased service levels. Increasing service levels can increase the cost of operating and maintaining our assets; we need to assess the long-term costs and benefits before increasing service levels. It may also be difficult to reduce costs in future if population declines and an increased number of households with lower fixed incomes lead to affordability issues.

Taking a careful approach to investing in new infrastructure, primarily, for the purpose of achieving broader objectives

Before investing in new infrastructure assets we will need to carefully assess the expected benefits relative to the cost of building, maintaining and operating the asset. We will also need to be clear about the potential impacts on future affordability over the lifetime of the asset and understand any potential risks or impacts if the expected benefits or broader objectives are not realised.

Most likely scenario for managing infrastructure assets

Our most likely scenario is to deliver to current day standards while remaining affordable.

To achieve this scenario over the next 30 years we will focus on:

- maintenance and renewals programmes based on quality information
- priority safety improvements
- a small number of growth related projects
- investment to improve standards and meet consent conditions where necessary
- local network improvements

Total expenditure

This Strategy covers assets used to provide water supply, wastewater, stormwater drainage, local roads and footpaths. Thames-Coromandel District Council currently owns assets, for the purpose of delivering these activities, estimated at over \$774 million. These range from pipes under the ground to reservoirs and roads.

The table below shows total expected capital and operational expenditure for each infrastructure asset class over the 30 year period between 2015 and 2045.

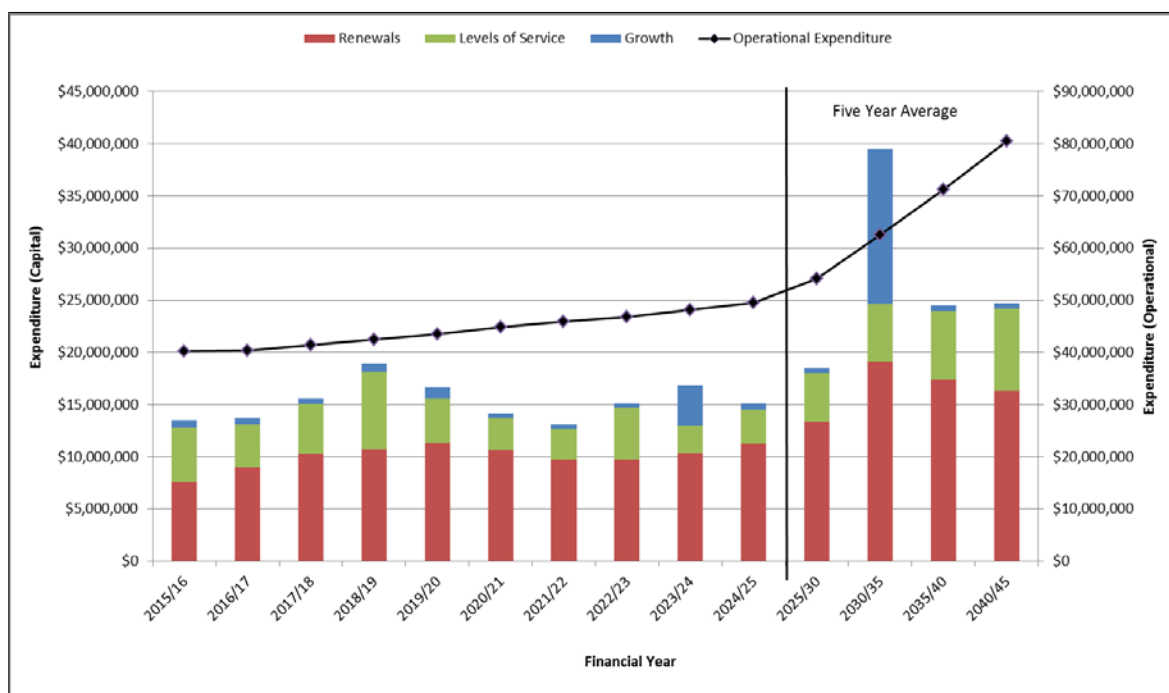
Infrastructure Activity	Capital Expenditure	Operational Expenditure
Roads and Footpaths	\$391 million	\$632 million
Water Supply	\$71 million	\$419 million
Wastewater	\$135 million	\$592 million
Stormwater and Drainage	\$35 million	\$141 million
Total	\$632 million	\$1.8 billion

The figures below show expected expenditure across the four types of infrastructure assets for the period from 2015 to 2045.

Over the next 30 years we expect that:

- Given future growth estimates there is be limited growth related infrastructure planned. The bulk of growth related infrastructure is planned for 2023/24 and during the 2030/35 period. This expenditure relates to an expansion of the wastewater treatment in Whitianga and to an upgrade of the existing Tairua water treatment plant to cater for projected growth.
- Operational expenditure, including the costs of labour, depreciation, materials and maintenance accounts for the majority of expenditure.
- Our expenditure on renewals, across all infrastructure categories is variable over the 30 year period. We know that we have ageing water supply, wastewater and stormwater assets in some of our older settlement and these will be the focus of a prioritised programme of work. We also know that we need to improve our asset information to ensure that we plan and prioritise our renewals programme; this will be a focus over the first few years of the strategy.

- Our expenditure on levels of service improvements will see us focusing on a programme of upgrades to our water supply schemes to meet the Drinking Water Standards 2005 (revised 2008) and on optimising service levels at a number of our wastewater treatment plants. In 2018/19 we are also planning to upgrade Wentworth Valley road (\$1.5 million) and construct the Wentworth Valley Cycleway (\$0.93 million).



Assumptions

Description	Assumption	Risk
Population growth	<p>Our growth assumptions are based on a low growth scenario. This will result in our usually resident population increasing gradually over the next 30 years; with an expected net increase 0.1% per year</p> <p>The usually resident population of the Mercury Bay Community Board area is expected to increase by around 0.8% per year and the Coromandel-Colville Community Board area is expected to increase by around 0.2%.</p> <p>The usually resident population in the Tairua-Pauanui is expected to decline by around -0.5% per year, Thames by - 0.2% per year and Whangamata by -0.4%</p>	<p>Level of uncertainty: medium</p> <p>Potential impact: if we have underestimated the level or location of population growth we may have insufficient capacity to meet demand and this will place pressure on our assets and networks and may impact on levels of service. If we overestimate the level or location of growth we will have an oversupply of capacity and the cost of servicing our infrastructure networks may become unsustainable given our smaller than expected rating base.</p>
Peak Demand	The summer seasonal peak and peak days will continue based on historical trends and locations.	<p>Level of uncertainty: medium</p> <p>Potential impact: if peak demand increases at a rate greater than expected it will place pressure on our networks and this may impact on our ability to maintain levels of service.</p>
Inflation	All costs have been adjusted to include inflation in accordance with the guidelines provided by the Society of Local Government Managers; set out in the <i>BERL Forecasts of Price Level Change Adjustors – 2014 Update</i> .	<p>Level of uncertainty: Medium</p> <p>Potential impact: Variation will impact on expected operational and capital costs and on rating requirements.</p>
Vested Assets	Vested assets are assumed to be received by Council in proportion to the growth of the District.	<p>Level of uncertainty: Low</p> <p>Potential impact: A higher level of vested assets than expected would impact on capital and operational costs and on rating requirements.</p>
Development Contributions	Any contributions have been included based on estimated growth forecasts. This funding is used to provide growth related asset development.	<p>Level of uncertainty: Medium</p> <p>Potential impact: If growth does not occur or occurs a slower rate than expected this will have an impact on Councils debt levels.</p>
Legislation	The Strategy has been developed based on the current the legislative framework and provisions.	<p>Level of uncertainty: Medium</p> <p>Potential impact: The potential impact of legislative change would depend on the nature of the change.</p>
Depreciation	Depreciation for water supply, wastewater, and stormwater assets has only been accounted in years 11-30 for significant new works.	<p>Level of uncertainty: Low</p> <p>Potential impact: The quantum of depreciation may be understated which may impact on future funding and rates.</p>
	Wastewater depreciation will only be fully funded from 2019.	<p>Level of uncertainty: Low</p> <p>Potential impact: There is potentially a funding shortfall for asset renewals.</p>
Service Levels	Infrastructure provision over the next 30 years will be at current levels of service as contained in the 2014/15 Annual Plan.	<p>Level of uncertainty: Medium</p> <p>Potential impact: Infrastructure demand during the summer seasonal peak and over peak days may impact on the ability to maintain levels of service.</p>

Infrastructure Programme	The future infrastructure programme is based upon the respective asset management plans and Council continuing to fund at the levels stated in the 2014/15 Annual Plan for the next 30 years.	Level of uncertainty: Low Potential impact: Incomplete/outdated asset and financial information may have implications on the forecast asset funding and budgets.
Financial Forecasts	Replacement cost, annual depreciation, and depreciated replacement cost are based on assumptions related to asset quantities, construction date, expected life, condition, and unit cost contained in the asset management plans.	Level of uncertainty: Low Potential Impact: Incomplete/outdated asset information may have implications on the forecast asset funding and budgets.

Significant Decisions about Capital Expenditure

The table below shows the likely timing and estimated cost of significant capital projects.

	Description	Timing	Estimated Cost
Project: Whitianga Town upgrade			
Most Likely Scenario	Upgrade of Whitianga Town to improve levels of service and renew roading and footpath infrastructure assets.	2015/16 – 2019/20	\$3.14 million over a five year period
Project: Lees Road seal extension¹¹			
Most Likely Scenario	Roading project which is being undertaken to improve service levels and to achieve economic development objectives; the project will support the development of the Great Walks Project.	2016/17	\$1.05 million
Project: Stormwater: Sarah Ave, Whitianga			
Most Likely Scenario	To resolve flooding at 8 low-lying properties in Sarah Ave that suffer from flooding and high tide impacts.	2016/17	\$0.74 million
Project: Drinking Water Standards Upgrade Programme			
Most Likely Scenario	Programme of work to improve service levels for the Coromandel, Matarangi, Onemana, Pauanui, Tairua, Thames, Whangamata and Whitianga water supply schemes, with the aim of meeting the Drinking Water Standards 2005 (amended 2008).	2016/17 - 2021/22	\$2.93 million over a six year period
Project: Thames South Water Supply Renewals Programme			
Most Likely Scenario	Programme of renewals and service level improvements to address ageing water supply infrastructure assets in the Thames South network.	2015/16 - 2021/22 and 2024/25	\$6 million Over a eight year period
Project: Te Kouma Road intersection¹²			
Most Likely Scenario	Roading project which is being undertaken to improve services levels and to achieve economic development objectives; the project will support the development of the aquaculture industry.	2016/17	\$0.65 million
Project: Windy Point improvements¹³			
Most Likely Scenario	Roading renewal which is being undertaken to achieve economic development objectives; the project will support the development of the aquaculture industry.	2016/17	\$1.03 million
Project: Kopu Stormwater			
Most Likely Scenario	Land purchase	2015/16	\$0.51 million
	Detention ponds	2018/19	\$0.76 million
	Pumpstation	2022/23	\$2.58 million
	These projects will improve potential to develop industrial land. Kopu industrial area is important for District's economy and need adequate access to properties.		
Project: Wentworth Valley Road upgrade			
Most Likely Scenario	Upgrade to Wentworth Valley road to improve service levels and increase capacity to accommodate projected growth.	2018/19	\$1.5 million
Project: Wentworth Valley Cycleway			
Most Likely Scenario	Construction of the Wentworth Valley Cycleway to improve levels of service.	2018/19	\$0.93 million

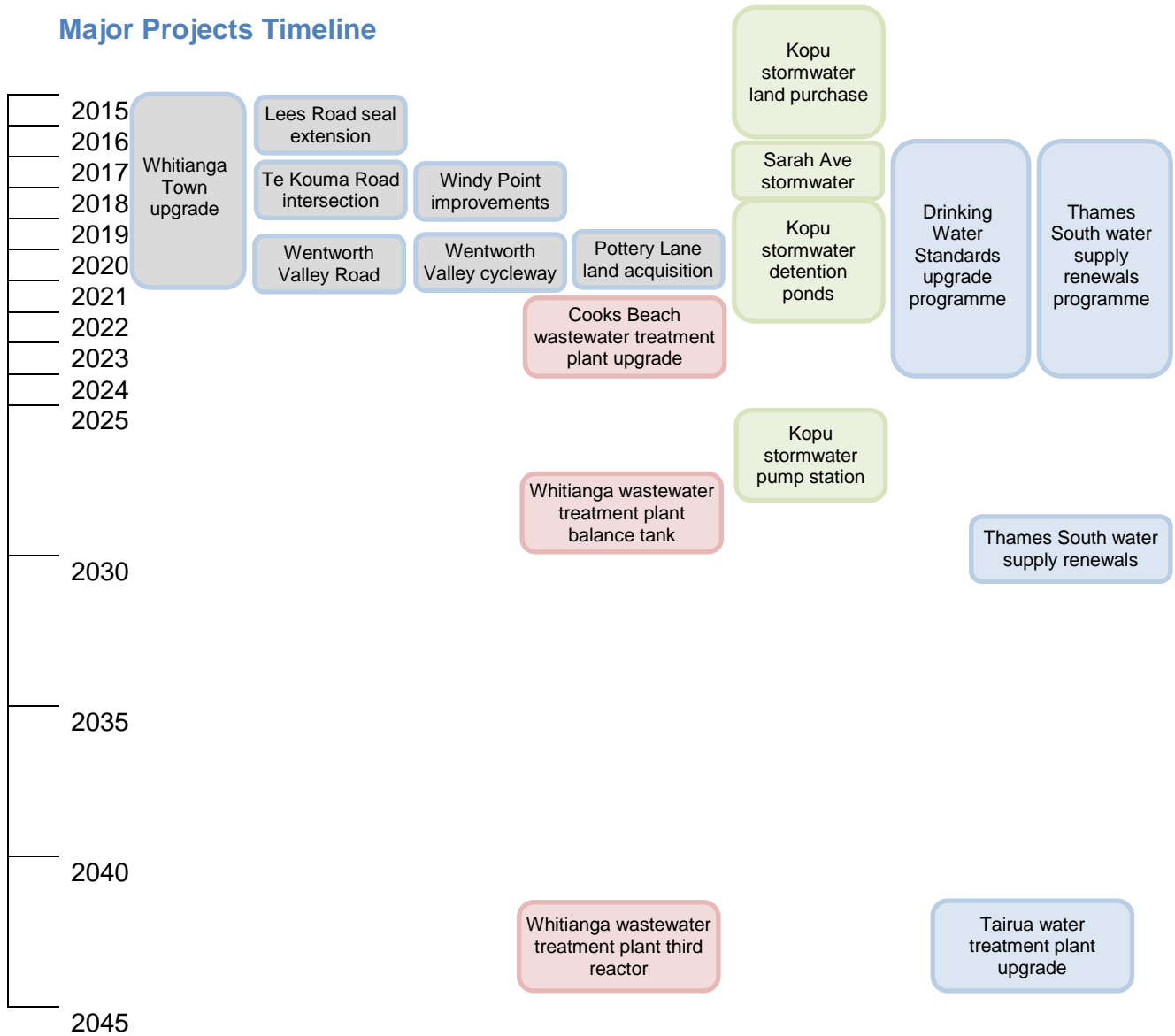
¹¹ This project is funded through Council's Economic Development rate and is not included in the Roding and Footpaths budgets

¹² This project is funded through Council's Economic Development rate and is not included in the Roding and Footpaths budgets.

¹³ This project is funded through Council's Economic Development rate and is not included in the Roding and Footpaths budgets.

Project: Coromandel Pottery Lane Service Lane land acquisition and construction			
Most Likely Scenario	Coromandel Pottery Lane Service Lane land acquisition and construction of service lane to improve levels of service.	2018/19	\$1.04 million
Project: Cooks Beach Wastewater Treatment Plant Upgrade			
Most Likely Scenario	Upgrade to increase capacity and likely consent requirement to improve effluent quality. Reduce wastewater discharge impact on waterways.	2019/20	\$1.14 million
Project: Whitianga Wastewater Treatment Plant Balance Tank			
Most Likely Scenario	Defers expansion of the existing Whitianga Wastewater Treatment (Third Reactor), to cater for projected growth.	2023/24	\$3.37 million
Project: Whitianga Wastewater Treatment Plant – Third Reactor			
Most Likely Scenario	Expansion of the existing Whitianga Wastewater Treatment plant to cater for projected growth.	2033	\$12.97 million
Project: Tairua Water Treatment Plant upgrade			
Most Likely Scenario	Upgrade of the existing Tairua Water Treatment plant to cater for projected growth.	2033	\$1.26 million

Major Projects Timeline



Transport and Footpaths Infrastructure Expenditure

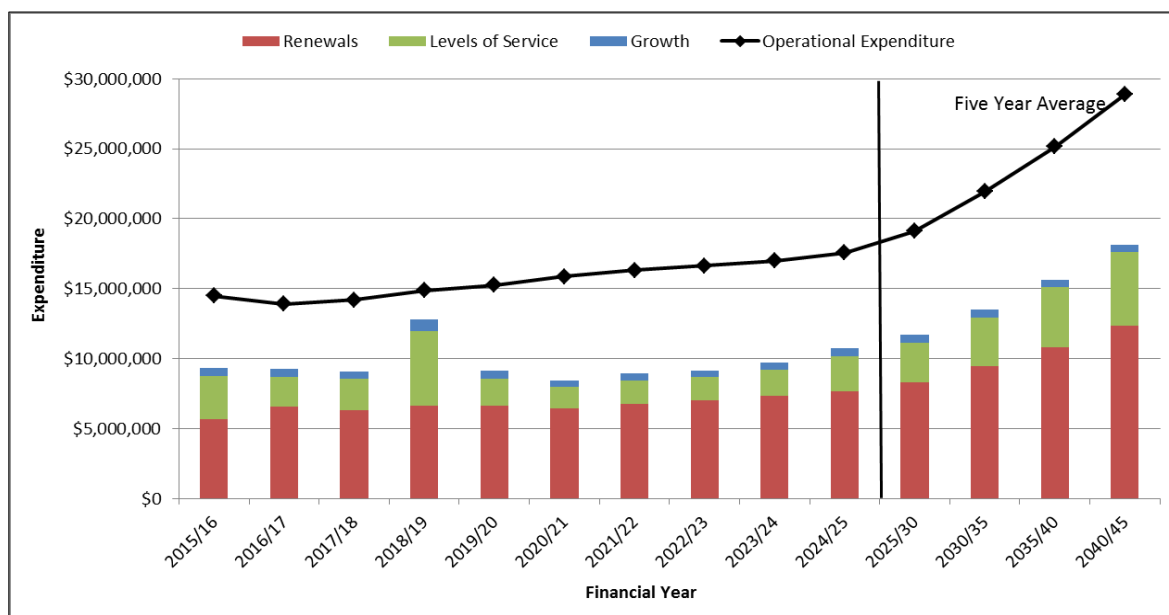
Our road transportation network currently comprises of around 400 kilometres of sealed roads, over 250 kilometres of unsealed roads, and approximately 150 bridges and other associated infrastructure such as signage.

The activity accounts for around 25% of Council's annual budget and our transport assets have a replacement value in excess of \$391 million. Over the years we have made significant investment in the development and improvement of our transportation services and will continue to do so in years to come.

Council is not responsible for the management of the entire roading corridor. State highways are managed by the New Zealand Transport Agency and responsibility encompasses functions that enable people to move around within local communities such as local roads and footpaths.

Over the next 30 years we expect that:

- Operational expenditure, including the costs of labour, depreciation, materials and maintenance accounts for the majority of expenditure.
- Growth related expenditure will be relatively modest and will largely relate to minor safety improvements to ensure that as our roads get busier they remain safe and to a district wide program that will increase the area covered by our network of footpaths.
- There are a number of residential subdivisions where new roads, footpaths and associated infrastructure will be built by the developer and the assets will on completion be vested with Council. Council will then become responsible for the management, maintenance and operational costs of these assets and this will have an impact on our expenditure.
- Expenditure on levels of service improvements vary over the 30 year period, the increased expenditure in 2018/19 includes an upgrade to the Wentworth Valley road (\$1.5 million), the construction of the Wentworth Valley Cycleway (\$0.93 million).

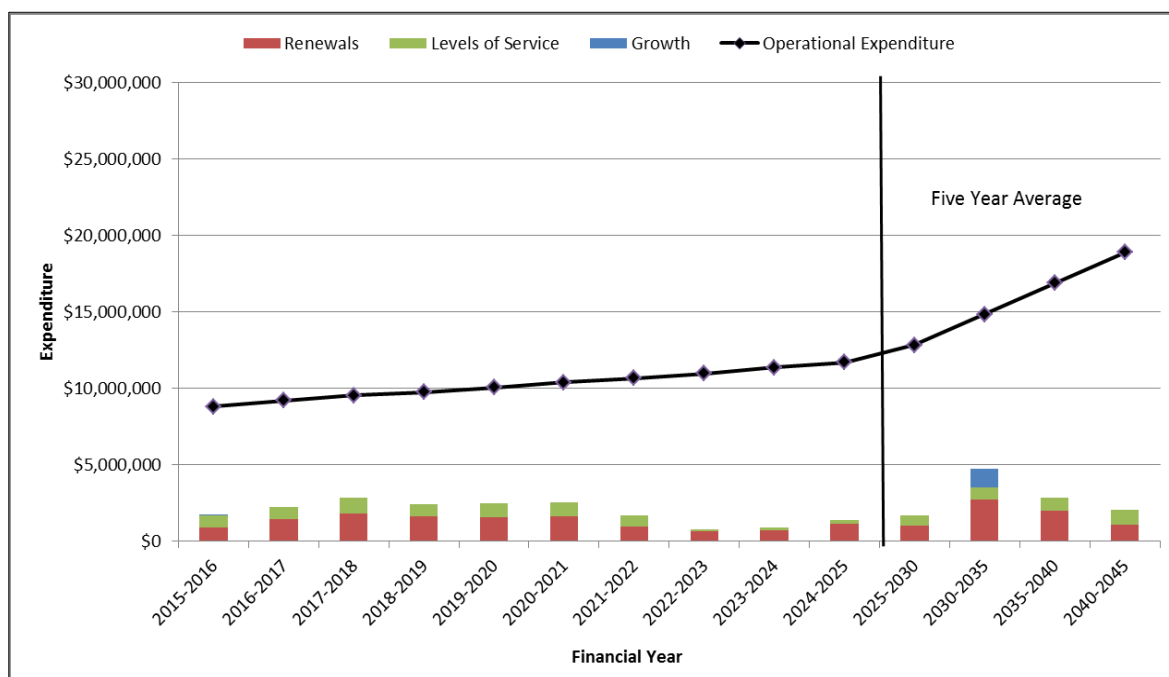


Water Supply Infrastructure Expenditure

Thames-Coromandel District Council owns and operates nine treated water supply schemes¹⁴ and one rural scheme¹⁵ that supply water to domestic, commercial and industrial properties in each of the areas. The water supply networks are managed directly by the Council with operations and maintenance activities contracted to a third party. Thames-Coromandel District Council's water supply assets are valued at around \$137 million. Council's water supply networks include 8 major treatment plants and 3 minor treatment plants distribute water through 596 kilometres of network pipes, 48 reservoirs and 35 pumping stations.

Over the next 30 years we expect that:

- Based on future growth estimates there is limited growth related water supply infrastructure planned. We intend to upgrade the Tairua water treatment plant, to accommodate projected growth, in 2033.
- Operational expenditure, including the costs of labour, depreciation, materials and maintenance accounts for the majority of expenditure.
- Our expenditure on renewals relates to the replacement of infrastructure in our older settlements including planned expenditure of around \$5.2 million over a seven year period in Thames.
- Expenditure on levels of service improvements in the first 10 years relates to a programme of work to upgrade the Thames, Coromandel, Matarangi, Whitianga, Tairua, Pauanui, Onemana and Whangamata water supply schemes to meet the Drinking Water Standards 2005 (revised 2008). This programme of work will cost around \$2.93 million and be undertaken over a six year period from 2016/17 to 2021/22.



¹⁴ Thames, Coromandel, Matarangi, Whitianga, Hahei, Tairua, Pauanui, Onemana, and Whangamata

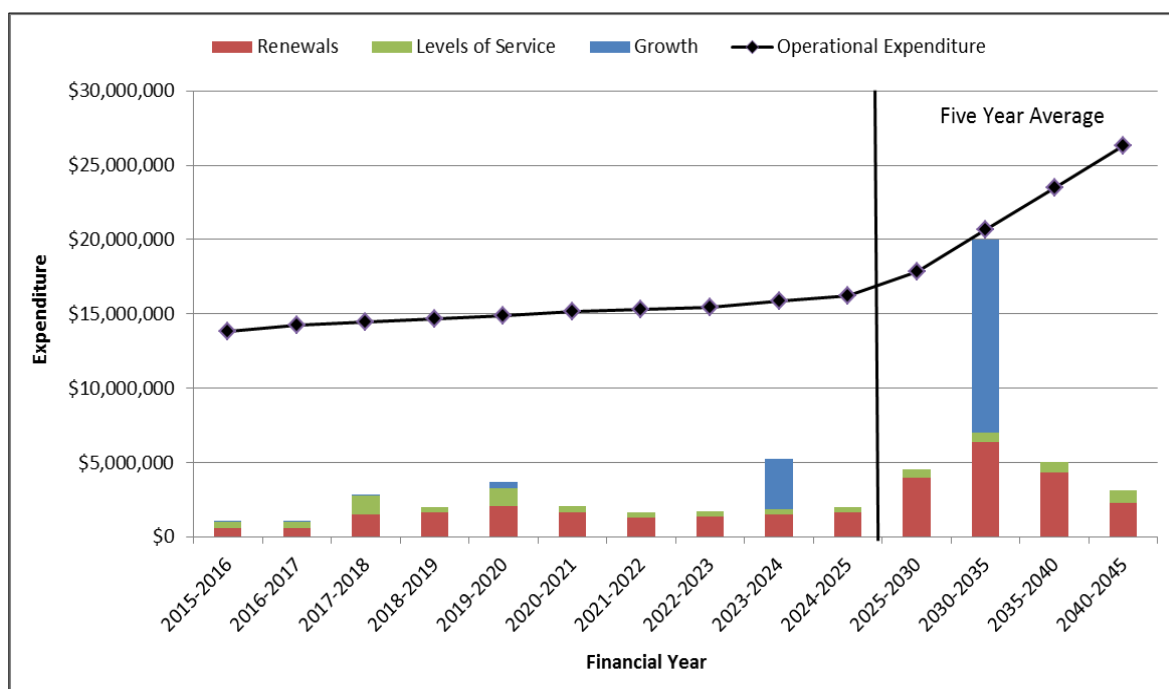
¹⁵ Thames South

Wastewater Infrastructure Expenditure

Council collects, treats, and disposes of wastewater at ten treatment plants. Each area supplied with a wastewater network has a treatment facility apart from Tairua where wastewater is pumped under the estuary to Pauanui's treatment plant. Thames-Coromandel District Council has wastewater assets valued at \$158.2 million; including ten treatment plants 392 kilometres of network pipes and 131 wastewater pump stations.

Over the next 30 years we expect that:

- Based on future growth estimates we are planning to undertake a number of growth related wastewater infrastructure projects. We intend to upgrade the Cooks Beach wastewater treatment plant, in 2019/20 at a cost of around \$1.14 million. We also intend to spend around \$3.37 million on a balance tank at the Whitianga wastewater treatment plant in 2023/24 and around \$12.97 million on a third reactor in 2033.
- Operational expenditure, including the costs of labour, depreciation, materials and maintenance accounts for the majority of expenditure.
- Our focus in the first few years will be on improving our asset information. This will assist us to plan and prioritise which parts of our wastewater networks most need to be renewed. We have set aside a District Renewals budget which will be used to fund prioritised renewals.
- Expenditure on levels of service improvements will largely be focused on optimising and improving service levels at a number of our treatment plants and pump stations, including the Whitianga pump station at Moewai (at a cost of around \$.051 million in 2017/18), the Hahei treatment plant (at a cost of around \$0.28 million in 2017/18) and at the Cooks Beach treatment plant (at a cost of around \$0.70 million in 2019/20)

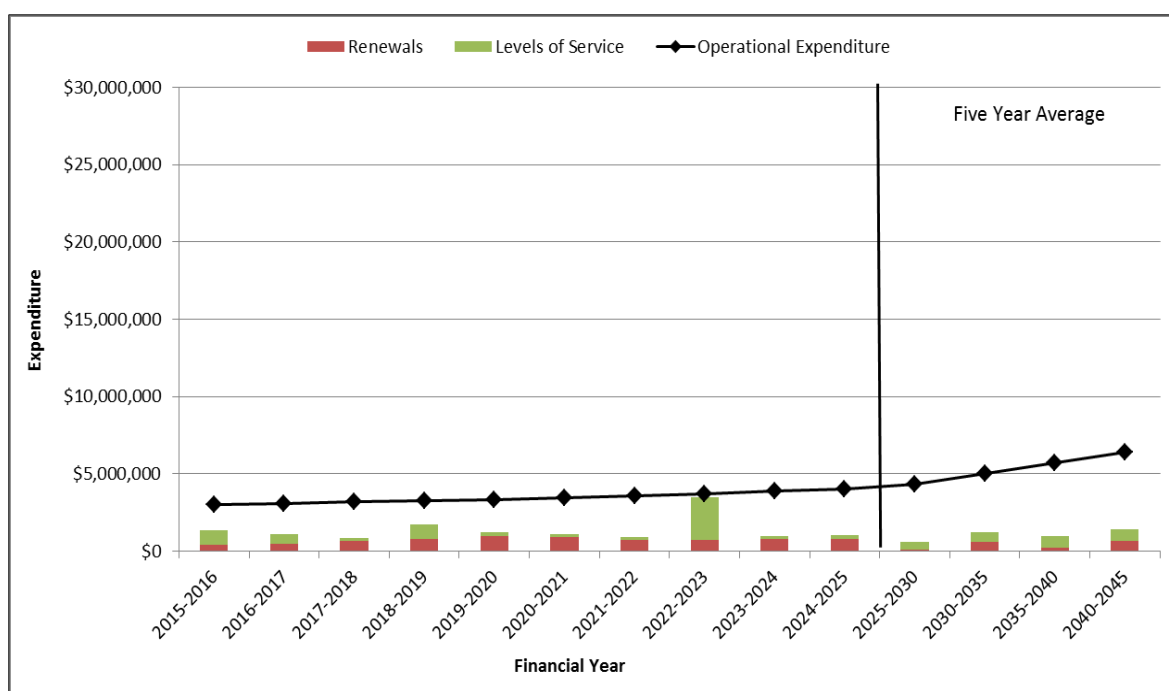


Stormwater Infrastructure Expenditure

Thames-Coromandel District Council has stormwater assets valued at \$87.9 million; including 4 stormwater pump stations, 6 detention ponds, 5 soakage cell systems and 198 kilometres of network pipes. Council collects and disposes of stormwater throughout the district. Each area is supplied with their own networks to collect and dispose stormwater into the ocean.

Over the next 30 years we expect that:

- There will be no new or growth related stormwater infrastructure funded directly by Council.
- Expenditure on levels of service improvements will largely be focused on reducing the risk of flooding in Sarah Ave (at an estimated cost of \$0.59 million in 2016/17) and on reducing the risk of flooding near the Kopu industrial precinct. In Kopu we intend to construct stormwater detention ponds in 2018/19 (at an estimated cost of \$0.76 million) and to construct a Stormwater Pumpstation in 2022/23 (at an estimated cost of around \$2.58 million).
- Operational expenditure, including the costs of labour, depreciation, materials and maintenance accounts for the majority of expenditure.
- Our focus in the first few years will be on improving our asset information. This will assist us to plan and prioritise which parts of our wastewater networks most need to be renewed. We have set aside a District Renewals budget which will be used to fund prioritised renewals.



Assumptions underpinning the plan

Forecasting assumptions identify possible significant future events and trends and examine their likelihood and potential impact on the community and the Council. These assumptions deal with matters of uncertainty and complexity. The forecasting assumptions described in this document provide the basis for the Council planning its activities over the coming ten years in the Long Term Plan 2015-25.

Please note: actual results will likely vary from the information presented but the assumptions are based on the best information known at the time. These assumptions have been developed specifically for the Council's ten year planning purposes.

This section summarises some of the significant assumptions identified as part of the development of the Long Term Plan 2015-2025.

Population

The Council's infrastructure (including water, waste-water, storm-water assets, open spaces and roads) has for the most part sufficient existing capacity to meet the demands of the anticipated slow population growth in the district. The latest estimated population of the district is 26,850 people (at 30 June 2013), which is estimated to grow at a slow rate to approximately 27,188 over the life of the Long Term Plan.

The main demographic trend forecast for the life of the plan is that of an ageing population. The proportion of the population over 65 years of age is predicted to increase from approximately 27% in 2013 to 40% of the district by 2045.

Dwelling growth

While the resident population has grown by over 1,000 people (0.3% per year) in the last 12 years, over the same period, nearly 4,200 new dwellings have been built, increasing the total number to nearly 24,200 dwellings. This is an increase of around 1.6% or 350 dwellings per year. Most of the growth is in unoccupied dwellings, the majority assumed to be holiday homes.

Climate change

Infrastructural planning to ensure future assets are of a sufficient standard and have adequate capacity to cater for predicted climate changes is of high importance to the Council. International research identifies that global warming is accelerating and having significant effects on the global environment. Over the life of the plan the main effects are forecast to be more frequent and severe storm events with an increased likelihood of landslides and flooding.

Legislation changes

Over the life of the plan it is likely there will be political and legislative directives from central government on the form and function of local government that will affect the Council. Other legislation that will have an impact on the Council's services and activities include the treaty settlement legislation, the Food Bill, the Building (Earthquake-prone buildings) Amendment Bill, and ongoing resource management reforms.

Inflation

The rate of inflation for the provision of council services is expected to increase between 1% to 4% per annum over the lifetime of the plan. The Council often faces a significantly different rate of inflation, compared with the CPI, as the main costs to the Council's activities include items such as building materials, asphalt, bitumen, energy costs and wages. The cost of providing council services can therefore vary significantly without a corresponding increase in service delivery.

Growth and Population Projections

The growth projections for population, dwellings and rating units at district, community board and settlement level, were the subject of a comprehensive review carried out in 2014 (*Thames-Coromandel District Projections for Resident Population, Dwellings and Rating Units to 2045* prepared by Rationale, May 2014). While taking account of district population growth as a whole, the review has considered a range of factors influencing dwelling and rating unit growth, including the economic climate and outlook, demographic changes in the resident population and the high and potentially changing proportion of unoccupied dwellings.

The review presented three growth scenarios:

- pessimistic growth (declining population),
- slow growth (slight increase in population) and
- optimistic growth (strong population growth).

The slow growth scenario is considered the most appropriate for the purpose of Thames-Coromandel District Council's long term planning. The key reasons are:

- The slow growth scenario provides realistic projections that are conservatively optimistic. It is considered to best reflect historical trends and the current economic climate.
- The population growth projected under the slow series is consistent with historical trends of a relatively stable population.
- The slow scenario is informed by Statistic New Zealand's (SNZ) slow population series. SNZ consider their slow series to be the most appropriate to assess future population changes. This is based on comprehensive demographic analysis. The optimistic growth scenario is considered to be too aspirational, and may lead to overstating the growth. Similarly the pessimistic growth scenario is more of a worst case scenario. While this provides a useful perspective, it is not considered appropriate for long term planning purposes.

Topic	Forecasting assumption	Risk	Level of un-certainty	Impact of risk
Population growth	<p>Under the selected population projection scenario the population in the district increases over the life of the plan at a lower rate than the past 12 years, only 30 people per year. However this is consistent with the growth in population over the last seven years. The rate of growth is also higher in the first 10-15 years (with growth continuing steadily until 2026, after which time the growth slows slightly).</p> <p>The population in the Mercury Bay and Coromandel-Colville Community Board areas increase by 623 and 83 people respectively. The population in the other community board areas is projected to decline; Tairua-Pauanui by -0.5% or a loss of 11 people per year, Thames by -0.15% or a loss of 15 people per year and Whangamata by -0.4% or a loss of 14 people per year. This is consistent with recent trends.</p>	Population growth across the district, each community board areas and each settlement occurs at a higher rate than the relatively low rates assumed.	Low	<p>Low</p> <p>Council infrastructure and facilities copes with peak holiday periods that are far in excess of the resident population. A significant increase in population of some settlements could place greater demands on some Council services and facilities (such as libraries, solid waste, and community health and safety services) and raise expected operating expenditure. The financial implications for Council should be limited and able to be managed in the short term but may need longer term responses.</p>

Topic	Forecasting assumption	Risk	Level of un-certainty	Impact of risk
Rating unit growth	<p>Rating unit projections show district rating units increasing on average by 0.6% per annum over the period of the plan increasing to 28,540 units by 2025 (an increase of 1,563 units), an overall increase on 2015 rating units of 5.8% (approximately half the overall increase projected for the 2012-2022 period in the previous plan).</p> <p>Mercury Bay Community Board area is expected to see significantly larger gains in rating units than the other board areas with growth of over 900 units in the planning period.</p>	Rating unit growth occurs at higher or lower rates than assumed in the District, in the community board areas or particular settlements	Low	<p>Low</p> <p>Economic conditions and the discretionary nature of the housing market can cause variations in rating unit growth from that assumed.</p> <p>The main financial effect of slower than projected growth can be a reduction in budgeted development contributions and rating revenue. It can result in increased debt levels and associated interest expense for capital projects.</p>
Dwelling growth	<p>Dwelling unit projections follow a similar projection to rating units with the district's dwelling increasing on average by 0.6% per annum over the period of the plan increasing to 25,894 units by 2025 (an increase of 1,473 units).</p> <p>Mercury Bay Community Board area is expected to see the largest gain of nearly 900 units.</p>	Dwelling growth across the District, in each community board and in each settlement, occurs at higher or lower rates than assumed.	Low	<p>Low</p> <p>Economic conditions and the discretionary nature of the housing market can cause variations in dwelling growth away from that projected.</p> <p>Projections for the settlements are more susceptible to variation where individual developments can strongly influence dwelling delivery.</p> <p>The main financial effect of slower than projected growth can be a reduction in budgeted development contributions and rating revenue.</p> <p>However, dwelling growth projections and revenue from new development for the Long Term Plan period are conservative. Council can make adjustments to infrastructure delivery to account for variations.</p>

Topic	Forecasting assumption	Risk	Level of un-certainty	Impact of risk
Age demographics	<p>There will continue to be significant in-movement of retirees to the district, bringing demands for particular services, facilities and commercial services. There will continue to be a decline in the younger 20-39 working age groups because of the lack of employment opportunities. It is assumed that employment opportunities in larger centres such as Auckland, Hamilton, Christchurch and Australia will continue to draw working families away from the Coromandel. The proportion of the population under 15 years of age is projected to decline by 9% over the period of the plan.</p> <p>As well as creating skills shortages in the local economy, the loss of working families could have effects on school rolls and reduce the volunteer workforce.</p>	Population in young and young working family age groups rises significantly as a proportion of resident population.	Low	<p>Any significant variation to the assumed aging population profile may result in certain sectors of the community experiencing lower than expected levels of service. The Council may have to redirect funding to particular activities to suit a younger population.</p>
Economic	<p>Economic activity will grow at a similar pace to 2014 (3.5%) for the next two years with a weaker forecast for nominal GDP over the medium term.</p> <p>This outlook is based on Treasury's forecast which notes the key drivers as residential construction, business investment and population growth in the short term. The lower forecast for the medium term is based on lower-than-expected domestic inflation and weaker international commodity prices.</p>	Economic recovery stalls or is slower than expected	Medium	<p>A slow economy has the effect of perpetuating affordability issues, slowing development and delaying cost recovery through rates and development contributions in particular.</p> <p>The risk can be managed through sound debt management and prudent financial planning.</p>

Topic	Forecasting assumption	Risk	Level of un-certainty	Impact of risk
Climate change	<p>Climate change may affect the district over the medium to long term in line with predicted national changes such as increased temperatures, increased sea level, increased heavy rainfall and storm events.</p> <p>The Ministry for the Environment recommends for planning and decision timeframes out to 2090–2099 a base value sea-level rise of 0.5m relative to the 1980–1999 average be used along with an assessment of potential consequences from a range of possible higher sea-level rise values. At the very least, all assessments should consider the consequences of a mean sea-level rise of at least 0.8m relative to the 1980–1999 average.</p>	<p>Natural hazard events (flood, erosion, drought, etc.) affecting the district's assets: houses, utilities, transport, community assets, beaches, will gradually increase over time.</p>	Medium	<p>Over the medium to long-term as climate changes become more prevalent there are impacts and implications for many aspects of life in the district. For example, severe weather events, e.g. high rainfall, flooding, landslips, and coastal inundation and erosion may have implications for residential housing and settlements, commercial and industrial properties, the transportation network and other infrastructure in the district.</p> <p>Even over the short term there is demand by landowners for protection against natural hazards, especially flooding and coastal erosion which are exacerbated by climate change. The consequences of this include cost of new natural hazard defences (very expensive to build and maintain), social dislocation, and the loss of natural character that epitomises the Coromandel - the pristine beaches and estuaries.</p> <p>Policy settings controlling the location of new development are being reviewed through the Council's proposed District Plan to take into account any increased coastal hazards and other location specific climate hazards and extremes, as will the building code for such matters as wind loadings. The Council will also monitor trends for incorporation in its asset planning.</p> <p>Infrastructural planning to ensure future assets are of a sufficient standard and have adequate capacity to cater for predicted climate changes is of high importance to the Council.</p> <p>The Ministry for Environment has two guidance manuals for Local Government which covers 'climate change effects and impacts assessment' and 'coastal hazards and climate change'. The Council will continue to use these guides</p>

Topic	Forecasting assumption	Risk	Level of un-certainty	Impact of risk
				to assist in the management and delivery of its assets and services. These guides will be particularly applicable to asset and activity management plans.
Tourist and visitor growth	Tourists and visitors will continue to be a major element of the economy and continue to grow in numbers over time.	Too much reliance is placed on tourism and visitor numbers fall to levels that undermine the local economy. Tourist and visitor numbers reach levels that put pressures on facilities and the environment.	Low/ Medium	Falling visitor numbers may undermine the economy affecting user charges, rates revenue and development contributions. However, very high visitor numbers may place pressure for additional funding of activities such as harbours, parks and reserves and public conveniences.
Treaty of Waitangi settlements	The Hauraki Treaty Settlement process is expected to change the way Council has traditionally operated with Iwi with the prospect of co-management regimes and co-governance roles. Iwi will play an increasingly important role in both the economic and social development of the District as land owner and joint manager of the District's most valuable assets – in aquaculture, tourism and forestry. The resolution of Treaty Settlements could bring opportunities for growth in some sectors such as forestry and aquaculture bringing a new social dynamic to the Coromandel.	The operating environment changes beyond any expected by the Council	Low	There will be new demands on operating budgets of various Council activities in order to be able to respond effectively to a new operating environment.
Legislative changes	Legislative changes generally will continue to create significant work for territorial authorities and cause them to incur more costs. The devolution of responsibility from central to local government is expected to continue and mandatory health and environmental standards will increase Councils costs and obligations steadily over time.	Devolution of powers and legislative changes continue or increase significantly.	Medium	Changes to legislation will require significant amounts of work and new expenditure across a range of council activities over the planning period.

Topic	Forecasting assumption	Risk	Level of un-certainty	Impact of risk
Resource consent standards/ Property designations	<p>Resource consent standards for water sources and for stormwater and wastewater discharges from Council infrastructure will increase steadily over time, but consents will be obtained without appeal and consent compliance will be achievable. The drinking water standards will be achievable.</p> <p>Any new property designations or resource consents required for new wastewater, water, stormwater and solid waste systems, or for the significant upgrading of existing systems, will be able to be obtained, subject to conditions acceptable to the Council, and any necessary land purchased, prior to the time that has been scheduled for the actual construction of works, in this plan.</p>	Resource consents are appealed to the Environment Court resulting in significant delays.	Medium	Recent reforms have sped appeal processes up. However, consenting processes can still be costly.
		Stringent resource consent conditions and standards lead to high treatment standards being imposed which lead to high costs.	Medium	Higher treatment standards being imposed will lead to higher operating and maintenance costs. In the term of the plan eight (out of 20) wastewater activity consents expire and seven (out of 21) water activity consents expire.
		Designations or consents cannot be obtained, or the necessary land purchased, before the scheduled time of construction. Work is delayed.	Medium	Designation processes have been streamlined but can still be costly. The risk can be minimised if the Council always has a clear and detailed future forward work programme to which it is committed, for at least the next three to four years.
Significant land use changes	<p>The District Plan review is underway and will give effect to the Coromandel Peninsula Blueprint: Framework for our Future, influencing land use changes but there will not be any substantial (either general or localized) changes to land uses in the District during the ten year period, that have consequential impacts on Council infrastructure needs, that have not been foreseen.</p> <p>It is too early to assume any major land use effects of the increasing economic role of iwi in forestry, aquaculture and agriculture following the Treaty settlement.</p>	Significant unforeseen land use occurs of a type that has potential significant effects	Low	The Council will need to assess the situation but this matter is not entirely within the Council's hands. A third party may lodge an application for a plan change or non-complying consent at any time. This can lead to higher unforeseen costs in certain areas. The risk is however minimised by the fact that the Council is able to impose appropriate conditions at the time of resource (or other planning) consent to minimise effects - including the power to require work to be done, or money to be paid, to fund the cost of addressing the direct impacts. Development contributions may be able to be obtained.

Financial Assumptions

Topic	Forecasting assumption	Risk	Level of un-certainty	Impact of risk
Useful lives of significant assets	<p>The useful asset life reflects the best estimate available as at forecast date and is based on current asset information held. The useful life of each class of asset is outlined in the Statement of Accounting Policies for Prospective Financial Statements - Depreciation.</p> <p>Further information about the issues associated with useful life of significant assets may also be found in Council's 30 Year Infrastructure Strategy.</p>	Some assets may wear out and fail sooner, or later, than calculated.	Medium	<p>There is no certainty that asset components will last exactly their design lives. However, replacement is budgeted at the expected end of useful life and earlier replacement will result in a loss on disposal of any residual value.</p> <p>Earlier replacement may result in the deferral of other discretionary capital projects in order to remain within self-imposed debt limits as set out in Council's Financial Strategy.</p>
Price level changes	<p>The Local Government Cost Index measures cost drivers specific to local government (e.g. concrete, reinforcing steel, bitumen, roading chip, building materials, energy and wages etc) which differs significantly from the inflation pressures affecting households as measured by the consumer price index (CPI). LGNZ commissioned an independent report to provide local authorities with the forecast inflation on key cost drivers. The measure of inflation is forecast at 2% to 4% annually.</p>	That price level changes will vary from those used.	Low	<p>Inflation is affected by external factors, most of which are outside of Council's control and influence. Actual individual indices will at times vary from what has been assumed in the Long Term Plan. The council has relied on the Reserve Bank's use of monetary controls to keep inflation within the 1% to 3% range. The effect of any variation up, or down, will result in a higher or lower rates requirement.</p> <p>Based on a projected total expenditure (operating and capital) of \$100 million a plus/(minus) 1% movement in the forecast inflation rate would result in an approximate movement in total costs of plus/(minus) \$1million. This would then have a flow on effect into all of the remaining years of the ten-year plan.</p>

Year Ending	June 2016	June 2017	June 2018	June 2019	June 2020	June 2021	June 2022	June 2023	June 2024	June 2025
Percentage Inflation Increase	2.55%	4.45%	6.45%	8.6%	10.9%	13.35%	15.95%	18.75%	21.75%	24.95%

Figure 1: Operating unit cumulative inflation predictors

Year Ending	Road	Property	Water	Energy	Staff	Other
June 2016	1.0%	3.05%	7.4%	6.0%	2.55%	2.7%
June 2017	2.3%	5.45%	12.2%	9.85%	4.45%	5.2%
June 2018	4.15%	8.05%	16.0%	14.05%	6.45%	7.85%
June 2019	6.55%	10.85%	19.6%	18.55%	8.6%	10.7%
June 2020	9.15%	13.85%	23.5%	23.5%	10.9%	13.8%
June 2021	12.0%	17.05%	27.7%	28.95%	13.35%	17.1%
June 2022	15.1%	20.5%	32.3%	34.85%	15.95%	20.7%
June 2023	18.45%	24.25%	37.3%	41.3%	18.75%	24.6%
June 2024	22.1%	28.25%	42.65%	48.4%	21.75%	28.8%
June 2025	26.0%	32.55%	48.45%	56.1%	24.95%	33.35%

Figure 2: Activity units cumulative inflation predictors

Year Ending	Road	Property	Water
June 2014	1,000	1,000	1,000
June 2015	0.40%	1.90%	4.70%
June 2016	1.60%	4.20%	10.10%
June 2017	3.00%	6.70%	14.30%
June 2018	5.30%	9.40%	17.70%
June 2019	7.80%	12.30%	21.50%
June 2020	10.50%	15.40%	25.50%
June 2021	13.50%	18.70%	29.90%
June 2022	16.70%	22.30%	34.70%
June 2023	20.20%	26.20%	39.90%
June 2024	24.00%	30.30%	45.40%
June 2025	28.00%	34.80%	51.50%

Figure 3: Asset Revaluation Cumulative Inflation Predictors

Topic	Forecasting assumption	Risk	Level of un-certainty	Impact of risk																												
NZTA subsidy rates	<p>The NZTA funding assistance rate has been included at the increased rate of 46% for 2015/16 increasing 1% each year to 51% in 2020/21 and the years that follow.</p> <p>The new rate results from a two year review of the Funding Assistance Rate which was part of a wider suite of initiatives by NZTA to deliver greater value for the people and goods that rely on the land transport system. The funding assistance rates focus on the next three year national land transport plan 2015-2018 and the transitional phase that sees all councils receive the minimum assistance rate of 51%.</p>	There is a risk that subsidy rates will change.	Low	A 1% movement in the funding assistance rate would result in total costs of \$150,000																												
Interest rates on borrowing	<p>Interest on existing and new borrowing is forecast as follows:</p> <table><tr><td>2015/16</td><td>6.24%</td><td>2016/17</td><td>5.99%</td></tr><tr><td>2017/18</td><td>5.77%</td><td>2018/19</td><td>5.71%</td></tr><tr><td>2019/20</td><td>5.64%</td><td>2020/21</td><td>5.74%</td></tr><tr><td>2021/22</td><td>5.86%</td><td>2022/23</td><td>5.96%</td></tr><tr><td>2023/24</td><td>6.15%</td><td>2024/25</td><td>5.13%</td></tr></table> <p>In calculating these rates the Council has taken into account interest rate swaps held and the forecast interest rate at 12 May 2015.</p>	2015/16	6.24%	2016/17	5.99%	2017/18	5.77%	2018/19	5.71%	2019/20	5.64%	2020/21	5.74%	2021/22	5.86%	2022/23	5.96%	2023/24	6.15%	2024/25	5.13%	Interest rates will increase beyond those budgeted for the 10 year Long Term Plan period.	Low	<p>The cost per annum to the Council given a 1% increase in the interest rate at a range of assumed borrowing levels is below.</p> <table><tr><td>\$25M</td><td>\$250,000</td></tr><tr><td>\$50M</td><td>\$500,000</td></tr><tr><td>\$75M</td><td>\$750,000</td></tr><tr><td>\$100M</td><td>\$1,000,000</td></tr></table>	\$25M	\$250,000	\$50M	\$500,000	\$75M	\$750,000	\$100M	\$1,000,000
2015/16	6.24%	2016/17	5.99%																													
2017/18	5.77%	2018/19	5.71%																													
2019/20	5.64%	2020/21	5.74%																													
2021/22	5.86%	2022/23	5.96%																													
2023/24	6.15%	2024/25	5.13%																													
\$25M	\$250,000																															
\$50M	\$500,000																															
\$75M	\$750,000																															
\$100M	\$1,000,000																															
Refinancing Term Loans /External Funding	Loan servicing is calculated on a table basis over 30 years for infrastructure, with early repayment if surplus depreciation reserves are available. Refinancing of external loans is assumed to be readily achieved.	Refinancing of external loans is difficult	Low	The Council expects to maintain a significant lead-in time within which it can seek to lock in alternative funding sources.																												
Vested assets	The level of vested assets from resource consents issued is assumed to be at levels over the past five years during which there has been slower growth than in previous years and which is more likely to reflect growth into the Long Term Plan period.	The value of vested assets is greater than predicted thereby increasing depreciation expense	Medium	Should the level of vested assets be higher than estimated, there will be an increased depreciation expense in the following years.																												

Topic	Forecasting assumption	Risk	Level of un-certainty	Impact of risk
Sources for funds for future replacement of significant assets	It is assumed that funding for the replacement of significant assets will be obtained from the appropriate sources as set out in the Council's Revenue and Financing Policy	The main risk is that budgets for some capital replacements may not have been included and sources may not meet requirements.	Low	There is little or no risk that sources of funds for replacement of significant assets will not be achieved. Funding of all asset replacements during the life of the Ten Year Plan has been disclosed.
Currency movements and related asset values	Some components of works in the Ten Year Plan may be sourced from overseas. It is assumed that all input components (whether sourced in New Zealand or abroad) will be assessed in New Zealand dollars.	Currency exchange rates will significantly fluctuate.	Low	Variations in pricing for large components will have limited impact on rates as these costs are debt funded and repaid over the life of the assets.
Forestry	The value of log prices is anticipated to increase in the future. These prices are affected by demand, by the foreign exchange rate, and whether or not the trees have been irrigated.	That the prices will continue to be low for the life of the Plan and that the quality of irrigated trees will reflect in a lower log price.	Medium	While this risk has a medium certainty, it has very low impact as returns from log sales are projected to be a minimal source of income.

Risk Assessment

Criteria for Assessing Uncertainty and Impact

The following methodology will be applied to each of the assumptions to grade their importance to the community and the Council. Assumptions with low uncertainty and high impact are issues that will feature strongly in the Council's planning for the next ten years. Assumptions with high uncertainty and low impact will also be considered, but are less likely to significantly influence the Council's forward planning.

Table 1 – Uncertainty

Uncertainty	Likelihood of Occurrence
Low	High likelihood, almost certain to occur during life of plan
Medium	Medium likelihood, likely to occur during life of plan
High	Some likelihood, may occur during life of plan

In Table 1 'uncertainty' is directly related to 'likelihood' with both measures relating to the ten-year timeframe of the Long Term Plan.

Impact

In evaluating risk, the potential impacts of a risk event occurring need to be considered. For the purposes of this framework, the impact of risk relates to the potential impact on the Council's ability to fulfil its new purpose under the Local Government Act 2002 as amended in 2012.

Relevant considerations include the potential impact on:

The Council's ability to enable democratic decision-making and action by, and on behalf of, communities.

- The Council's ability to meet the current and future needs of communities for good-quality local infrastructure and local public services and perform regulatory functions in a way that is most cost-effective for households and businesses.
- The costs of the Council's operations.
- The need for additional capital expenditure.
- The need for any additional revenue (rates, fees and charges).

Impact of Risk

The likely impact of risk is evaluated as set out in Table 2 below.

Table 2 - Impact of risk

Low	Medium	High
<ul style="list-style-type: none">• Existing or planned levels of service will not be affected.• The costs of the Council's operations will not increase and no additional capital expenditure will be required.• No significant impact on the community, local economy and/or environment.	<ul style="list-style-type: none">• There will be a need to change levels of service.• The costs of the Council's operations and/or capital expenditure will moderately increase and the revenue requirements will need to moderately increase above that provided for in the plan.• There will be a moderate impact on the community, local economy and/or environment.	<ul style="list-style-type: none">• There will be a need to significantly change levels of service.• The costs of the Council's operations and/or capital expenditure will significantly increase.• There will be a significant impact on the community, local economy and/or environment. This will be reflected in such matters as significant changes in economic opportunities, pandemic events, loss of property and/or life due to extreme weather events or other natural hazards.

Our services - groups of activities information

For the purpose of the Long Term Plan the Council has arranged its services into the following 10 groups of activities:

- Roads and Footpaths
- Stormwater
- Wastewater
- Water Supply
- Solid Waste
- Representation
- Planning and Regulation
- Protection of People and the Environment
- Community Spaces and Development
- Economic Development

For each of these groups we have provided the following information:

- the activities within each of the groups with a brief description
- the rationale for delivery of the activities
- the estimated levels of expenditure
- the performance measures and targets for the major aspects for the group of activities

The table below shows the 2012 and 2015 group of activities for each of the activities.

ACTIVITY	ACTIVITY GROUP <i>bold = mandatory group, italics and bracketed= 2012 equivalent group</i>
Roads and Footpaths	Roads and Footpaths (<i>Roads and Footpaths</i>)
Stormwater	Stormwater (<i>Stormwater</i>)
Wastewater	Wastewater (<i>Wastewater</i>)
Water Supply	Water Supply (<i>Water Supply</i>)
Rubbish and Recycling	Solid Waste (<i>Solid Waste</i>)
Representation	Representation (<i>Community Leadership, Land Use, Community Development</i>)
Grants and Remissions	
Strategic Planning	Planning and Regulation (<i>Planning for the Future, Land Use</i>)
District Plan	
Resource Consents	
Building Control	
Emergency Management	Protection of People and the Environment (<i>Healthy and Safe Communities, Planning for the Future</i>)
Coastal and Hazard Management	
Community Health and Safety	
Thames	Community Spaces and Development (<i>Community Spaces</i>)
Coromandel-Colville	
Mercury Bay	
Whangamata	
Tairua - Pauanui	
Economic Development	Economic Development (<i>Land Use, Community Development</i>)

Roads and footpaths

This group of activities is made up of the following activities:

- Roads and footpaths

What we do

The Roads and Footpaths activity group provides the planning, provision, development, operations and maintenance of a District land transportation network as well as local facilities including town centre facilities, footpaths, service lanes, street lighting, bridges and car parks.

The activity includes:

- A safe and resilient transport network
- Comfortable and fit for purpose roads
- Footpaths, walkways and cycleways that enable active modes
- Street lighting in urban centres
- Local public transport
- Town centre upgrades

Our road transportation network currently comprises 400 kms of sealed roads, over 250 kms of unsealed roads and approximately 150 bridges and other associated infrastructure such as signage.

Future projects for Roads and footpaths

The financially significant roads and footpaths projects are below. A full list of the capital expenditure programme for the Roads and Footpaths activity is provided in the financial section for this group of activities.

- Hauraki Rail Trail (in 2015/16)
- Mackay Street car park, Thames in 2015/16)
- Kauaeranga Valley Road, Thames partial sealing (in 2016/17 and 2017/18 with expenditure subject to conditions)
- Pottery Lane, Coromandel service lane extension (in 2018/19) - cost benefit analysis underway in 2015/16
- Hikuai Settlement Road bridge upgrade (Duck Creek) (in 2024/25)
- Whangamata priority footpaths (in 2015/16)
- Whangamata priority kerb and channel programme (in 2015-2017)
- Whitianga Town Centre upgrade (in 2015-2019)
- Wentworth Valley, Whangamata seal extension and cycleway investigation costs (in 2015/16)

What's changed about Roads and footpaths

There are no changes to the Roads and footpaths activity in the 2015-2025 Long Term Plan when compared to the service described in the 2012-2022 Long Term Plan.

Why we provide Roads and footpaths

The safe, efficient, convenient and pleasant movement of people and goods within local communities is the primary reason we provide roads and footpaths. Provision and maintenance of these facilities promotes a more pleasing and safer physical environment and enhances quality of life in local communities by making it quicker and easier to travel to destinations. A well maintained roading network enables economic activity and growth by allowing for the efficient transport of goods and services and by promoting visitor access to the Coromandel. Road safety is also improved as part of proactive road maintenance.

The Council complies with national statutory requirements such as the Local Government Act 2002, the Land Transport Management Act 2003, the Resource Management Act 1991, and the Government Roding Powers Act 1989.

We also set out to align activities with the requirements of the New Zealand Transport Strategy, the Government Policy Statement on Land Transport and the newly released Safer Journeys 2020. Council is required to align road levels of service to the One Network Road Classification (ONRC) which is a central government directive delivered by the New Zealand Transport Agency

This activity contributes to the following Council outcomes:

- A prosperous district
- A liveable district
- A clean and green district

Significant negative effects from these activities on local community

Effect	Mitigation
Environmental effects such as erosion or destruction of flora and fauna, and cultural or heritage impacts may occur when renewing or maintaining roads.	Compliance with resource consent conditions set to ensure and such impacts are managed and minimised.
Noise, dust and fumes associated with pavement maintenance renewal and improvement works.	Compliance with resource consent conditions set to ensure and such impacts are managed and minimised.

Service levels and performance measures for Roads and footpaths

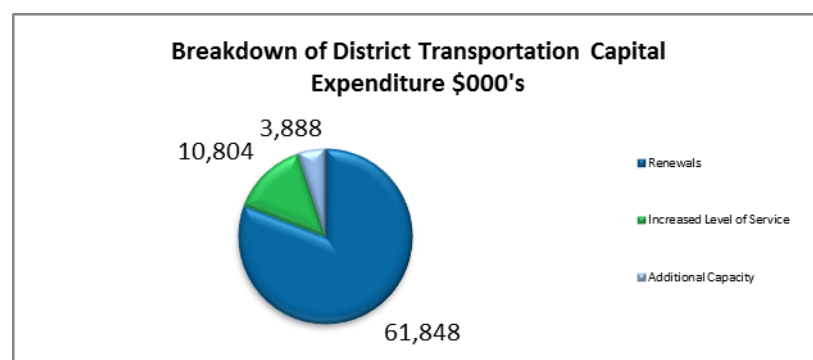
Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
The Council will ensure its roads are safe.	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, <i>(expressed as a number)</i> .	Refined	12 (1 fatal) (11 serious) Baseline subject to final confirmation	≤ 12	≤ previous year	≤ previous year	≤ previous year
The design, maintenance and management of roads and footpaths ensures they are in good condition and fit for purpose	% of the sealed local road network that is resurfaced.	New	Annual average based over 5 years is 253.185 square metres. Baseline to be reviewed and updated.	The annual target will be the programmed area of resurfacing.			
	The average quality of ride on a sealed local road network, measured by smooth travel exposure.	Existing	90%	≥90%	≥90%	≥90%	≥90%
	% of footpaths meeting condition rating 1 to 3	New		≥95%	≥95%	≥95%	≥95%
	% of unsealed road complying with quality requirements	New	93%	≥90%	≥90%	≥90%	≥90%
The Council provides a responsive maintenance service to address identified faults and repairs.	% of customer service requests relating to roads and footpaths* to which council responds within the Long Term Plan timeframe.	New	100% potholes on sealed roads repaired within one week. No baseline available for footpaths.	≥85%	≥85%	≥85%	≥85%

* Footpath and road defects with their applicable timeframes:

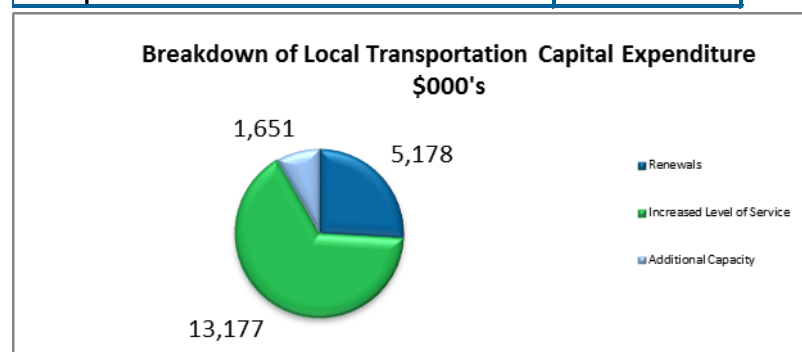
Defect	Remedied within
Trip hazard greater than 30mm	48 hours
Trip hazard 10 to 30mm	1 month
Depression greater than 30mm	48 hours
Depression 10 to 30mm	1 month
Potholes and sealed roads	1 week

Cost of Roads and footpaths

District Transportation	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$139.32
Capital Expenditure	\$76.54
Total District Transportation spend	\$215.86
Total Council spend	\$1,099.63
Total percentage of budget spent on District Transportation	19.63%



Local Transportation	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$22.40
Capital Expenditure	\$20.01
Total Local Transportation spend	\$42.40
Total Council spend	\$1,099.63
Total percentage of budget spent on Local Transportation	3.86%



Roads and Footpaths - Funding Impact Statement for the ten years ending 30 June 2025

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	4,074	3,593	3,757	3,851	3,928	4,008	4,106	4,208	4,337	4,460	4,540
Targeted rates	4,177	3,825	3,980	4,183	4,461	4,785	4,870	5,217	5,052	5,231	5,440
Subsidies and grants for operating purposes	2,309	2,380	2,502	2,582	2,712	2,812	2,960	3,019	3,127	3,198	3,321
Fees and charges	271	88	90	92	94	96	98	100	102	105	108
Internal charges and overheads recovered	693	570	531	486	488	481	503	559	632	722	638
Local authorities fuel tax, fines, infringement fees and other receipts	453	402	411	418	428	438	450	462	475	490	506
Total operating funding (A)	11,977	10,858	11,271	11,613	12,111	12,620	12,987	13,564	13,725	14,206	14,553
Applications of operating funding											
Payments to staff and suppliers	7,923	7,717	6,884	6,912	7,246	7,244	7,611	7,888	8,017	8,096	8,401
Finance costs	221	185	263	303	365	420	404	352	262	216	140
Internal charges and overheads applied	1,490	1,154	1,236	1,327	1,399	1,503	1,602	1,690	1,827	1,993	1,907
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	9,634	9,055	8,383	8,542	9,010	9,167	9,617	9,930	10,106	10,305	10,449
Surplus (deficit) of operating funding (A - B)	2,343	1,803	2,888	3,071	3,101	3,452	3,370	3,634	3,619	3,901	4,103
Subsidies and grants for capital expenditure	3,115	3,338	3,494	3,519	3,714	4,010	4,079	4,324	4,429	4,683	4,822
Development and financial contributions	100	303	335	342	350	359	368	355	364	374	382
Increase (decrease) in debt	2,268	2,954	2,312	1,117	4,264	386	236	135	378	453	758
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	5,483	6,596	6,142	4,979	8,328	4,755	4,683	4,814	5,172	5,509	5,962
Applications of capital funding											
Capital expenditure											
- to meet additional demand	814	552	547	527	809	588	449	474	489	513	592
- to improve the level of service	2,863	3,055	2,171	2,229	5,298	1,901	1,531	1,710	1,654	1,902	2,530
- to replace existing assets	4,532	5,700	6,548	6,303	6,664	6,645	6,455	6,746	7,012	7,320	7,633
Increase (decrease) in reserves	(383)	(908)	(236)	(1,009)	(1,343)	(926)	(383)	(482)	(365)	(324)	(690)
Increase (decrease) in investments											
Total applications of capital funding (D)	7,826	8,398	9,030	8,050	11,429	8,207	8,052	8,448	8,791	9,411	10,066
Surplus (deficit) of capital funding (C - D)	(2,343)	(1,803)	(2,888)	(3,071)	(3,101)	(3,452)	(3,370)	(3,634)	(3,619)	(3,901)	(4,103)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Roads and Footpaths - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
District Transportation											
Area-wide Pavement Treatment	1,500	1,964	2,269	2,030	2,213	2,315	2,336	2,458	2,558	2,656	2,783
Unsealed Road Wearing Course Replacement	650	733	694	811	781	807	836	868	903	942	984
Unsealed Road Basecourse Replacement	300	256	305	205	245	254	263	273	284	296	309
Major Drainage Control	600	646	662	681	703	727	753	781	813	848	885
Maintenance Chip Seals	1,300	906	1,077	1,081	1,072	1,176	1,255	1,302	1,355	1,413	1,476
Thin AC Surfacing	500	650	594	541	631	629	640	682	701	731	763
Seal Widening	165	174	179	184	190	196	203	211	219	229	239
Bridge Component Replacement	211										
Waikawau No 3 Bridge	165										
Waikawau No 4 Bridge	132										
Kopu Road Development											
Bridge Component Replacement		77	79	81	84	86	90	93	97	101	105
Tairua Manaia Rd Causeway	620	574									
Minor Safety Projects	454	614	642	661	682	705	730	758	789	822	859
Traffic Services	145	159	179	184	190	196	203	211	219	229	239
Dust Sealing	148	154	158	162	167	173	179	186	194	202	211
Puketui Valley Road Hikuai Dust Seal	25										
Preventative Maintenance	184	51	53	54	56	58	60	62	65	67	70
Road Legalisation	50	51	53	54	56	58	60	62	65	67	70
Local Transportation											
Thames											
Footpath Rehabilitation	28	51	53	54	56	58	60	62	65	67	70
Footpath Construction	71	78	80	82	85	88	91	94	98	102	107
Streetlight Improvements	11	12	13	13	13	14	14	15	15	16	17
Streetlight Renewals	11	83	85	87	90	93	22	22	23	24	25
Street Furniture Renewals	5	7	7	7	12	9	8	8	8	65	9
Rhodes Park Entrance Improvements	15										
Mary St Bus & Car Parking		56									
New Bicycle Racks		2	2	2							
Mackay St Car Park		268									
Kauaeranga Valley Rd Sealing			32	535							

Roads and Footpaths - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Coromandel											
Footpath Rehabilitation	5	4	4	4	4	4	4	4	5	5	5
Footpath Construction	47	50	51	53	55	57	59	61	63	66	69
Streetlight Improvements	18	19	20	21	21	22	23	24	25	26	27
Streetlight Renewals	4	14	14	15	15	16	6	6	6	7	7
Street Furniture Renewals		1	1	1	1	1	1	1	1	8	1
Pottery Lane Service Lane - Land Acquisition					892						
Pottery Lane Service Lane - Construction					145						
Wyuna Bay Rd Turning Area		31									
Footpath Rehabilitation	26	33	35	37	38	39	41	42	44	46	48
Footpath Construction	266	256	263	270	279	288	299	310	323	337	351
Streetlight Improvements	24	26	26	27	28	29	30	31	32	34	35
Streetlight Renewals		46	47	49	50	52	29	30	31	32	34
Cathedral Cove All Weather Parking	15										
Victoria St Carpark Construction			53								
Blacksmith Lane Footpath Legalisation	22	5									
Whitianga Town Upgrade		190	833	800	908	411					
Racecourse Road Link											42
Cooks Beach Loop Road											42
Rezoning Land Roding Links					418	288					
Aero Club Land Purchase		66									
Tairua/Pauanui											
Footpath Rehabilitation	44	36	37	38	39	40	42	43	45	47	49
Footpath Construction	95	103		108		115		124		135	
Streetlight Improvements	8	13	13	14	14	15	15	16	17	17	18
Streetlight Renewals	8	24	25	25	26	27	14	15	15	16	17
Street Furniture Renewals	1	1	1	5							
Pauanui Hikuai Settlement Rd - Two Lane Bridge											703
Pauanui Gallagher Park Lane Carpark Extension			25								

Roads and Footpaths - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Whangamata											
Footpath Rehabilitation	8	15	16	16	17	17	18	19	19	20	21
Footpath Construction	159	233									
Streetlight Improvements	18	19	20	22	23	24	26	29	30	32	34
Streetlight Renewals	11	39	40	41	43	44	22	22	23	24	25
Service Lane Legalisation Projects	106										
Xmas Lights & Decorations	2	2	2	2	2	2	2	2	3	3	3
Esplanade Carpark Improvements	30										
Wentworth Valley Rd Upgrade					1,500						
Street Furniture Renewal	3	2	3	2	3	2	4	2	4	2	4
Curb/Channel/Swale		513	525								
Wentworth Valley Cycleway					926						
	8,209	9,306	9,265	9,059	12,772	9,133	8,435	8,930	9,156	9,735	10,755

Stormwater

This group of activities is made up of the following activities:

- Stormwater
- Land Drainage

What we do

Stormwater

Stormwater systems collect and dispose of stormwater to limit the effects of surface water ponding. We have a number of stormwater systems throughout our District to manage run-off and reduce surface water ponding, which can lead to risks to public health and safety and damage to property, and to avoid dangerous road conditions. The stormwater system includes around 200km of stormwater pipes, more than 3,000 manholes and 4 pump stations.

Future projects for Stormwater

The financially significant stormwater projects are below. A full list of the capital expenditure programme for the Stormwater activity is provided in the financial section for this group of activities.

- Sarah Avenue, Whitianga (in 2016/17)
- Kopu Stormwater land purchase (carried forward from 2014/15 to 2015/16)
- Kopu stormwater detention (in 2018/19)
- Kopu stormwater pumpstation (in 2022/23)

What's changed about Stormwater

There are no changes to the level of service being offered over the ten year period when compared to the service described in the 2012-2022 Long Term Plan. There is however a change to the funding arrangements for the activity moving it to a district wide rather than a locally funded approach.

Why we provide Stormwater

Stormwater is the result of heavy or sustained rainfall resulting in the need to manage the disposal of surface water. The Coromandel is particularly vulnerable to heavy rainfall due to its geography. We have a number of stormwater systems throughout our District which are provided to manage runoff and reduce surface ponding to reduce risks to public health, safety and property.

We are required to maintain our current stormwater schemes by law. The way in which schemes are managed and provided is also subject to legal requirements.

This activity contributes to the following council outcomes:

- A prosperous district
- A liveable district
- A clean and green district

Significant negative effects from these activities on local community

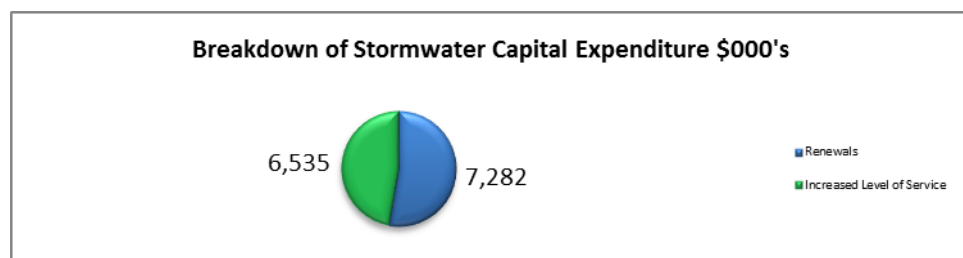
Negative Effects	
Effect	Mitigation
Environmental effect due the discharge of stormwater into the natural environment.	Compliance with resource conditions set to ensure stormwater discharge is safe.
Noise and vibration nuisance from pumping stations.	Civil structures and other noise-proof frameworks used to mitigate noise and vibration nuisance. New infrastructure is assessed for noise pollution as part of the land use consenting process.
Contaminants from roads and properties enter the stormwater networks which can be discharged to water bodies.	Civil structures such as catchpit grates are installed to reduce the likelihood of contaminants entering the stormwater networks as well as on-going operations and maintenance of outfall structures.

Service levels and performance measures for Stormwater

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
The Council's stormwater services protect habitable areas from flooding.	Number of flooding events		0	0	0	0	0
	For each flooding event the number of habitable floors affected (<i>per 1,000 connected properties</i>).		0.1	≤1	≤1	≤1	≤1
The Council provides a responsive stormwater request service.	The median response time to attend a flooding event, measured from the time Council receives notification to the time that service personnel reach the site.	New measure	No baseline available	≤ 3 hours	≤ 3 hours	≤ 3 hours	≤ 3 hours
	Number of complaints received about the performance of the stormwater system (<i>per 1,000 connected properties</i>).	New measure	No baseline available	≤5	≤5	≤5	≤5
The Council minimises the environmental impact of protecting habitable areas from flooding.	Number of operational resource consent conditions not complied with throughout the year (<i>Total for all enforcement actions</i>).	New measure	0	0	0	0	0
	Number of abatement notices		0	0	0	0	0
	Number of infringement notices		0	0	0	0	0
	Number of enforcement orders		0	0	0	0	0
	Number of successful prosecutions		0	0	0	0	0

Cost of Stormwater

Stormwater	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$35.63
Capital Expenditure	\$13.82
Total Stormwater spend	\$49.44
Total Council spend	\$1,099.63
Total percentage of budget spent on Stormwater	4.50%



Land Drainage

What we do

The function of land drainage is to reduce the impact of flooding on farm properties. It is specific to two areas south of Thames being Matatoki and Wharepoa. It is managed on a day to day basis by Land Drainage Committees (outside of Council).

Cost of Land Drainage

Land Drainage	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$0.18
Capital Expenditure	\$0.00
Total Land Drainage spend	\$0.18
Total Council spend	\$1,099.63
Total percentage of budget spent on Land Drainage	0.02%

There is no capital expenditure associated with Land Drainage.

Stormwater - Funding Impact Statement for the ten years ending 30 June 2025

	2014/2015 Annual Plan	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	850	966	928	956	959	991	1,021	1,038	1,087	1,153	1,177
Targeted rates	2,004	2,262	2,176	2,241	2,247	2,324	2,393	2,433	2,548	2,702	2,758
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	2	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	2,855	3,228	3,104	3,197	3,206	3,315	3,413	3,472	3,636	3,854	3,935
Applications of operating funding											
Payments to staff and suppliers	669	732	765	791	815	842	870	902	936	972	1,012
Finance costs	195	176	105	90	69	67	52	35	29	26	12
Internal charges and overheads applied	931	836	736	757	719	732	762	744	781	852	804
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	1,795	1,744	1,605	1,637	1,603	1,641	1,684	1,681	1,746	1,850	1,828
Surplus (deficit) of operating funding (A - B)	1,060	1,484	1,499	1,560	1,603	1,674	1,729	1,791	1,889	2,004	2,107
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	42	54	57	59	61	63	65	57	58	60	62
Increase (decrease) in debt	(99)	(2,731)	(437)	(761)	67	(489)	(482)	(29)	451	(522)	(49)
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(57)	(2,676)	(380)	(702)	128	(425)	(416)	28	509	(462)	13
Applications of capital funding											
Capital expenditure											
- to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
- to improve the level of service	0	921	667	172	958	250	224	179	2,767	194	203
- to replace existing assets	1,115	425	451	687	773	999	897	716	745	777	811
Increase (decrease) in reserves	(112)	(2,539)	0	0	0	0	192	923	(1,114)	571	1,105
Increase (decrease) in Investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	1,003	(1,192)	1,118	859	1,731	1,249	1,313	1,818	2,399	1,542	2,120
Surplus (deficit) of capital funding (C - D)	(1,060)	(1,484)	(1,499)	(1,560)	(1,603)	(1,674)	(1,729)	(1,791)	(1,889)	(2,004)	(2,107)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Stormwater - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Thames											
Renewals	673										
Kopu Stormwater Land Purchase		513									
Kopu Stormwater Detention					764						
Kopu Stormwater Pumpstation									2,581		
Coromandel											
Renewals	68										
Mercury Bay											
Renewals	88										
Renewals Whitianga	88										
Whitianga Sarah Avenue			739								
Tairua											
Renewals	71										
Manaia Road Causeway		302									
Pauanui											
Renewals	68										
Whangamata											
Renewals - Onemana	35										
Renewals - Whangamata	25										
District											
Renewals		532	379	859	966	1,249	1,121	895	932	972	1,014
	1,115	1,347	1,118	859	1,731	1,249	1,121	895	3,513	972	1,014

Wastewater

This group of activities is made up of the following activities:

- Wastewater

What we do

The Wastewater activity group covers the collection, treatment and safe disposal of wastewater (sewage) from households and businesses within currently serviced urban communities. The Council operates 10 wastewater systems in Cooks Beach, Coromandel, Hahei, Matarangi, Oamaru Bay, Onemama, Tairua-Pauanui, Thames, Whangamata and Whitianga. Assets for this activity include 392 km of piped networks, 128 pumping stations, 6,832 manholes and 10 treatment plants.

Future projects for Wastewater

The financially significant wastewater projects are below. A full list of the capital expenditure programme for the Wastewater activity is provided in the financial section for this group of activities.

- Below-ground asset investigations over 2015-2017 - better condition assessments from these investigations may lead to an increased rate of renewals in later years.
- Matarangi wastewater treatment plant upgrade and renewals - aeration and filters upgrade, including some additional capacity (over 2016-2018)
- Whitianga wastewater treatment plant optimisation works (in 2016/17)
- Whitianga pumpstation at Moewai (in 2017/18)
- Cooks Beach wastewater treatment plant upgrade including additional capacity (in 2019/20)
- Hahei wastewater treatment plant upgrade (in 2017/18)
- Consent renewals for Thames, Coromandel, Oamaru Bay, Matarangi, Hahei, Cooks Beach and Onemana over the ten year period.
- Coromandel Treatment Plant upgrade is carried forward from the 2014/15 capital programme to the 2015/16 programme.

What's changed about Wastewater

- There are no changes to the level of service being offered over the 10 year period when compared to the service described in the 2012-2022 Long Term Plan. Renewals and upgrades are planned to continue to meet resource consent conditions and provide additional capacity for the projected demand.
- Council adopted the proposal within the consultation document to transfer \$46.6 million of the future development related debt to be repaid by the wastewater rate and depreciation reserves. If the Development Contribution model is not changed and the debt not moved then the current debt associated with the future development will continue to grow (with interest compounding) as the growth projections do not substantiate that future development will come soon enough to pay this share. Council considered their decision to be the most financially prudent option available as the debt could no longer be expected to be repaid by future development due to the slow growth projections. The wastewater debt is planned to be repaid over the next 40 years to ensure the rates are kept as affordable as possible and ensure ratepayers benefitting from the wastewater plants are contributing to the funding.

Why we provide Wastewater

The wastewater activity is delivered to help protect the environment and public health. Wastewater systems help protect the environment by ensuring that raw wastewater does not infiltrate the catchments and coastal areas. Wastewater systems provide a safe living environment for our residential and business communities. These services support the growth of our communities and the local economy.

This activity contributes to the following Council outcomes:

- A prosperous district
- A liveable district
- A clean and green district

Significant negative effects from these activities on local community

Effect	Mitigation
Significant negative effects on the environment can result from the discharge of untreated wastewater.	Compliance with resource consent conditions and operating standards minimises the risk of discharging untreated wastewater.
The noise and vibration nuisance from pumping stations can impact negatively on people in the immediate vicinity of the pumping stations.	Civil structures and other noise-proof frameworks are used to mitigate noise and vibration nuisance. New infrastructure is assessed for noise pollution as part of the land use consenting process.

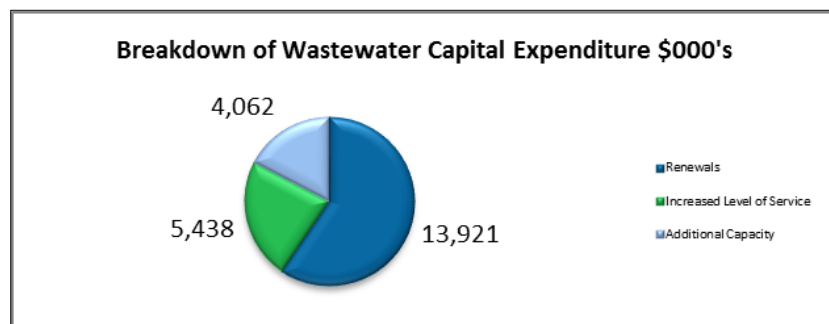
Service levels and performance measures for Wastewater

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Adequate wastewater services for household and business use will be provided in currently serviced urban communities.	Number of dry weather sewerage overflows from the territorial authority's sewerage system, <i>(per 1000 connections to that sewerage system)</i> .	New measure	≤1	≤1	≤1	≤1	≤1
Council will respond as required to faults and complaints received from its customers.	The total number of complaints about wastewater: <i>(per 1,000 connected properties)</i>						
	Odour	Revised measure	≤1	≤1	≤1	≤1	≤1
	System faults		≤2	≤2	≤2	≤2	≤2
	Blockages		≤2	≤2	≤2	≤2	≤2
	Response to issues with the wastewater system		≤2	≤2	≤2	≤2	≤2
Council will respond as required to faults and complaints received from its customers.	Median response time for attendance from the time that Council receives notification of a fault or blockage to the time that service personnel reach the site.	New measure	No baseline available	≤2 hours	≤2 hours	≤2 hours	≤2 hours

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
	Median response time for a resolution from the time Council receives notification to the time that service personnel confirm resolution of the blockage or other fault.	New measure	No baseline available	≤24 hours	≤24 hours	≤24 hours	≤24 hours
The Council's wastewater services do not negatively impact on public health or the natural environment in line with legislative requirements.	Number of operational resource consent conditions not complied with throughout the year. (Total for all enforcement actions)	New measure	1	0	0	0	0
	Number of abatement notices		1	0	0	0	0
	Number of infringement notices		0	0	0	0	0
	Number of enforcement orders		0	0	0	0	0
	Number of successful prosecutions		0	0	0	0	0

Cost of Wastewater

Wastewater	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$170.92
Capital Expenditure	\$23.42
Total Wastewater spend	\$194.34
Total Council spend	\$1,099.63
Total percentage of budget spent on Wastewater	17.67%



Wastewater - Funding Impact Statement for the ten years ending 30 June 2025

	2014/2015 Annual Plan	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	0	0	0	0	0	0	0	0	0	0	0
Targeted rates	13,981	15,751	15,865	16,001	16,247	16,412	16,800	17,081	17,351	17,800	17,862
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	97	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	14,077	15,751	15,865	16,001	16,247	16,412	16,800	17,081	17,351	17,800	17,862
Applications of operating funding											
Payments to staff and suppliers	6,192	6,240	6,531	6,754	6,964	7,191	7,435	7,703	7,992	8,303	8,641
Finance costs	2,108	1,929	1,861	1,697	1,591	1,463	1,331	1,066	724	549	326
Internal charges and overheads applied	3,372	3,304	2,974	2,793	2,706	2,627	2,735	2,849	3,005	3,156	2,765
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	11,672	11,473	11,366	11,245	11,261	11,280	11,501	11,617	11,721	12,009	11,732
Surplus (deficit) of operating funding (A - B)	2,405	4,278	4,499	4,756	4,986	5,132	5,299	5,464	5,630	5,791	6,130
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	374	420	465	477	488	499	509	592	605	621	635
Increase (decrease) in debt	(839)	(3,779)	(4,020)	(2,469)	(3,422)	(1,869)	(3,693)	(4,328)	(4,441)	(1,100)	(4,759)
Gross proceeds from sale of assets											
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding											
Total sources of capital funding (C)	(465)	(3,359)	(3,555)	(1,992)	(2,934)	(1,370)	(3,184)	(3,736)	(3,836)	(479)	(4,124)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	668	101	63	65	0	468	0	0	0	3,365	0
- to improve the level of service	1,726	438	445	1,257	350	1,160	406	324	338	352	368
- to replace existing assets	637	560	602	1,508	1,667	2,100	1,675	1,298	1,351	1,521	1,639
Increase (decrease) in reserves	(1,090)	(180)	(166)	(66)	34	34	34	105	105	73	(0)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	1,940	919	944	2,764	2,051	3,761	2,115	1,728	1,794	5,312	2,006
Surplus (deficit) of capital funding (C - D)	(2,405)	(4,278)	(4,499)	(4,756)	(4,986)	(5,132)	(5,299)	(5,464)	(5,630)	(5,791)	(6,130)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Wastewater - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Wastewater - Thames											
Tha Renewals	200										
Pump Station Upgrades	33										
Consent Renewal - Waihou River					133						
Wastewater - Coromandel											
Coro Renewals	25										
Pump Station Upgrade	22										
Treatment Plant Improvements	2,023	431									
Consent Renewal - Whangarahi Stream											168
Wastewater - Oamaru Bay											
O/Bay Renewals	2										
Consent Renewal - Land Disposal										112	
Wastewater - Matarangi											
Mata Renewals	10										
Pumpstation Upgrade	19										
Treatment - Aeration & Filters			108	410							
Consent Renewal - Land Disposal						321					
Wastewater - Whitianga											
Pumpstation Upgrade	135										
Whiti Renewals	92										
Plant Optimisation			315								
Treatment Plant Balance Tank										3,365	
Pumpstation - Moewai				514							
Wastewater - Cooks Beach											
Cks Bch Renewals	10										
Pumpstation Upgrade	13										
Treatment Plant						1,144					
Consent Renewal - Land Disposal					133						
Wastewater - Hahei											
Hahei Renewals	10										
Consent Renewal	90										
Treatment Plant Upgrade (Electrical & Inlet Screen)				350							
Consent Renewal - Wigmore Stream		131									

Wastewater - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Wastewater - Tairua/Pauanui											
Tai Renewals	44										
Pau Renewals	20										
Tairua Pumpstation Upgrade	67										
Pauanui Pumpstation Upgrade	37										
Wastewater - Onemana											
One Renewals	10										
Pumpstation Upgrade	12										
Consent Renewal - Land Disposal							50				
Wastewater - Whangamata											
Wmata Renewals	123										
Pumpstation Upgrade	35										
Wastewater - District											
Renewals		536	687	1,556	1,751	2,263	2,032	1,622	1,688	1,761	1,838
	3,031	1,099	1,110	2,830	2,017	3,728	2,082	1,622	1,688	5,238	2,006

Water Supply

This group of activities is made up of the following activities:

- Water supply

What we do

Water Supply

The Water Supply activity group covers the provision of water to residential, commercial and industrial connections in the district and the treatment of water to ensure it is safe for our communities to use. Council serves 10 water supply schemes in the district, operates nine water treatment facilities and has three rural water supplies located south of Thames. The total pipe length of the district's water supply activity is 534 km, servicing 16,634 water connections throughout the district. Council treated a total of 4,816,363 m³ of water in the 2013 calendar year.

Future projects for Water Supply

The financially significant water supply projects are below. A full list of the capital expenditure programme for the Water Supply activity is provided in the financial section for this group of activities.

- Drinking Water Standards New Zealand (2008) Upgrade - Upgrades to water treatment plants to comply with DWSNZ 2008 [over 2016-2022 for the first eight plants].
- Resource consent renewals - Resource consent renewal to provide capacity for water abstraction [over 2016-2024].
- System Improvements - Improvements to the water reticulation and systems including a major optimisation of the Whangamata Water Supply System in 2017/18.
- Thames Valley new supply and reticulations is carried forward from the 2014/15 capital programme to the 2015/16 programme.
- Matatoki new supply and reticulations is carried forward from the 2014/15 capital programme to the 2015/16 programme.
- Tairua river bank filtration is carried forward from the 2014/15 capital programme to the 2015/16 programme.

What's changed about Water Supply

- There are no changes to the level of service being offered over the 10 year period compared to the service described in the 2012-2022 Long Term Plan. Water treatment plant upgrades from capital expenditure are planned from 2016 through to 2022 to ensure Council is complying with Drinking Water Standard DWSNZ 2008 in providing safe and reliable water.
- There are no material changes from prior years in operating expenditure proposed for the water supply activity.

Why we provide Water Supply

Clean and safe water is one of the essential needs of the community that the public can simply not do without. The Council water supplies help ensure that people in the areas of benefit (usually urban areas) have safe clean water to drink and to clean with (to maintain public health). The water systems provide water for commercial uses and also fire fighting which helps protect our communities and visitors. Without an adequate water supply, the fire fighting service would be unable to do their jobs and public health and safety would be at risk.

This activity contributes to the following council outcomes:

- A prosperous district
- A liveable district
- A clean and green district

Significant negative effects from these activities on local community

Effect	Mitigation
Environmental effect due the abstraction of water from the natural environment.	Compliance with resource consent conditions set to ensure impact of water supply abstraction is minimised.
Noise and vibration nuisance from treatment and pumping stations.	Civil structures and other noise-proof frameworks used to mitigate noise and vibration nuisance. New infrastructure is assessed for noise pollution as part of the land use consenting process.
Leakage in water reticulation networks wasting resources.	Leak detection, renewal programmes and system improvements and reactive responses.

Service levels and performance measures for Water Supply

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
The Council provides safe and reliable water for household and business use in urban areas.	Compliance with drinking water standards (bacteria and protozal)	New					
	<u>Bacteria (part 4 of the standard)</u>	New					
	Thames South		No	No	No	No	No
	Thames		No	No	Yes	Yes	Yes
	Coromandel		No	No	No	No	Yes
	Matarangi		No	No	No	No	Yes
	Whitianga		No	No	No	Yes	Yes
	Hahei		No	No	No	Yes	Yes
	Tairua		No	No	No	No	Yes
	Pauanui		No	No	No	No	Yes
	Onemana		No	No	No	No	Yes
	Whangamata		No	No	No	No	Yes
	<u>Protozoal (part 5 of the standard)</u>	New					
	Thames South		No	No	No	No	No
	Thames		No	No	No	No	No
	Coromandel		No	No	Yes	Yes	Yes
	Matarangi		No	No	No	No	Yes
	Whitianga		No	No	No	No	Yes

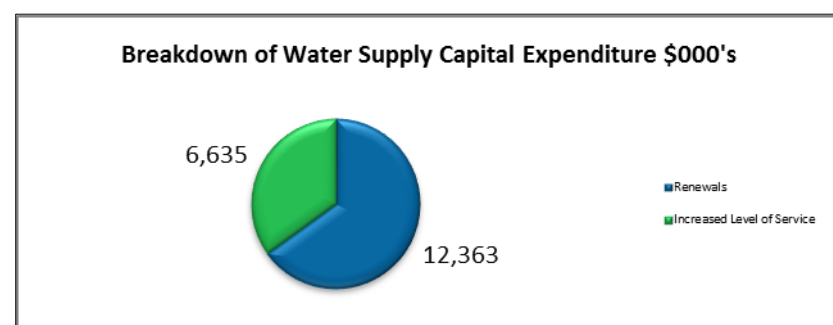
	Hahei		No	No	No	Yes	Yes
	Tairua		No	No	No	Yes	Yes
	Pauanui		No	No	No	No	Yes
	Onemana		No	No	No	No	Yes
	Whangamata		No	No	No	No	Yes

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
The Council promotes the efficient and sustainable use of water.	% of real water loss from the local authority's networked reticulation system. <i>(Medium schemes - 2,500 to 10,000 connections)</i> <i>(Small schemes <2,500 connections)</i> <i>The following schemes have universal metering and will use an Annual Water Balance methodology.</i>	New Measure					
	Thames (medium)		39%	≤39%	≤39%	≤39%	≤38%
	Coromandel (small)		37%	≤37%	≤37%	≤37%	≤36%
	Pauanui (small)		13%	≤13%	≤13%	≤13%	≤12%
	<i>The following schemes do not have meters and will use Minimum Night Flow methodology.</i>						
	Thames South (small)		40%	≤40%	≤40%	≤38%	≤35%
	Matarangi (small)		45%	≤45%	≤45%	≤40%	≤35%
	Whitianga (medium)		25%	≤25%	≤25%	≤25%	≤20%
	Hahei (small)		50%	≤50%	≤50%	≤45%	≤40%
	Tairua (small)		40%	≤40%	≤40%	≤35%	≤35%
	Onemana (small)		65%	≤60%	≤60%	≤50%	≤50%
The Council promotes the efficient and sustainable use of water.	The average consumption of drinking water per day per resident. (Currently based on normally resident population.)	New measure	Models to capture peak population under development.	≤ 650 litres per resident per day	≤ 650 litres per resident per day	≤ 650 litres per resident per day	≤ 650 litres per resident per day

The Council provides a responsive call out service to attend to customers issues with their water supply.	Median response time for attendance for urgent call-outs from the time that the local authority receives notification to the time that service personnel reach the site.	Refined measure	No baseline available	≤ 2 hours	≤ 2 hours	≤ 2 hours	≤ 2 hours 90%
	Median response time for resolution for urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.		No baseline available	≤ 24 hours	≤ 24 hours	≤ 24 hours	≤ 24 hours
	Median response time for attendance for non-urgent call-outs from the time that the local authority receives notification to the time that service personnel reach the site.		No baseline available	≤ 5 days	≤ 5 days	≤ 5 days	≤ 5 days
	Median response time for resolution for non-urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.		No baseline available	≤ 5 days	≤ 5 days	≤ 5 days	≤ 5 days
	Number of complaints The total number of complaints received (<i>per 1,000 connections</i>).						
	Clarity	Existing	≤ 2	≤ 2	≤ 2	≤ 2	≤ 2
	Taste	Existing	≤ 2	≤ 2	≤ 2	≤ 2	≤ 2
	Odour	Existing	≤ 2	≤ 2	≤ 2	≤ 2	≤ 2
	Pressure	Existing	≤ 5	≤ 5	≤ 5	≤ 5	≤ 5
	Continuity of supply	Existing	≤ 5	≤ 5	≤ 5	≤ 5	≤ 5
	Response to above	New	≤ 3	≤ 3	≤ 3	≤ 3	≤ 3

Cost of Water supply

Water Supply	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$106.35
Capital Expenditure	\$19.04
Total Water Supply spend	\$125.39
Total Council spend	\$1,099.63
Total percentage of budget spent on Water Supply	11.40%



Water Supply - Funding Impact Statement for the ten years ending 30 June 2025

	2014/2015 Annual Plan	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	0	0	0	0	0	0	0	0	0	0	0
Targeted rates	7,185	7,243	7,656	8,013	8,276	8,591	8,916	9,256	9,631	10,064	10,416
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	1,673	1,494	1,495	1,495	1,495	1,495	1,495	1,494	1,494	1,494	1,494
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	8,858	8,737	9,151	9,508	9,771	10,086	10,411	10,750	11,125	11,558	11,910
Applications of operating funding											
Payments to staff and suppliers	4,503	4,754	4,985	5,155	5,315	5,488	5,674	5,879	6,099	6,337	6,594
Finance costs	318	283	294	288	283	275	260	223	164	132	83
Internal charges and overheads applied	1,262	1,142	1,129	1,164	1,150	1,168	1,241	1,284	1,373	1,485	1,406
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	6,083	6,179	6,407	6,607	6,747	6,930	7,175	7,385	7,637	7,954	8,084
Surplus (deficit) of operating funding (A - B)	2,775	2,558	2,744	2,901	3,024	3,156	3,236	3,365	3,488	3,604	3,826
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	171	115	134	143	151	158	166	181	189	198	204
Increase (decrease) in debt	678	225	107	57	21	(15)	10	(17)	(39)	(49)	(143)
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	848	341	241	199	172	144	176	164	150	148	62
Applications of capital funding											
Capital expenditure											
- to meet additional demand	555	46	0	0	0	0	0	0	0	0	0
- to improve the level of service	1,606	805	828	1,059	797	965	928	691	158	165	239
- to replace existing assets	1,795	874	1,420	1,805	1,638	1,536	1,624	977	632	723	1,134
Increase (decrease) in reserves	(333)	1,173	737	236	761	799	861	1,861	2,848	2,865	2,514
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	3,623	2,898	2,985	3,100	3,196	3,300	3,412	3,529	3,638	3,752	3,888
Surplus (deficit) of capital funding (C - D)	(2,775)	(2,558)	(2,744)	(2,901)	(3,024)	(3,156)	(3,236)	(3,365)	(3,488)	(3,604)	(3,826)
FUNDING BALANCE ((A - B) + (C - D))	(0)	0	0	0	0	0	0	0	0	0	0

Water Supply - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Water - Thames											
Matatoki Renewals	70										
Matatoki New Supply & Reticulations	295										
Thames Valley Renewals	172										
Thames Valley New Supply & Reticulations	688										
Thames Urban Renewals	734										
Thames South Water		791	897	923	833	861	892	463			337
Thames South Consent Renewal - Omahu					317						
Drinking Water Standards Upgrades			429								
Thames South Water Meters			156	160							
Water - Coromandel											
Renewals	25										
Consent Renewal - Karaka			132								
Consent Renewal - Waiou							150				
Drinking Water Standards Upgrades						581					
Water - Matarangi											
Renewals	250										
Consent Renewal - Groundwater										64	
Consent Renewal - Opitonui											176
Drinking Water Standards Upgrades				143							
Water - Whitianga											
Renewals	94										
Ohuka Park AOB Extension	184										
Consent Renewal - Whangamaroro			132								
Drinking Water Standards Upgrades				305							
Water - Hahei											
Renewals	32										
Consent Renewal	87										
Consent Renewal - Groundwater			88								

Water Supply - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Water - Tairua											
Renewals	69										
Pepe Valley RBF	645	642									
Drinking Water Standards Upgrades								447			
Water - Pauanui											
Renewals	88										
Aquifer Reconfiguration	329										
Drinking Water Standards Upgrades							559				
Water - Onemana											
Renewals	15										
Drinking Water Standards Upgrades					69						
Water - Whangamata											
Renewals	120										
Consent Renewal	60										
Consent Renewal - Manuka Place		41	94								
Drinking Water Standards Upgrades					398						
System Optimisation				606							
Water - District											
Renewals		251	321	728	819	1,058	950	759	790	824	860
	3,957	1,725	2,248	2,864	2,435	2,501	2,551	1,668	790	888	1,373

Solid waste

This group of activities is made up of the following activities:

- Rubbish and recycling

What we do

Rubbish and recycling

The rubbish and recycling activity provides for rubbish to be properly disposed of to protect public health and the environment. The activity also promotes recycling, reuse and resource recovery with the objectives of reducing the amount of waste going to landfill and practising responsible resource efficiency. In addition to a weekly kerbside refuse and fortnightly recyclables collection service, the Council manages closed landfill sites and operates transfer stations where waste and recycling can be dropped off.

While we are not obliged to provide waste management services directly, we are required to ensure that services are provided within our district. We are also required to promote effective and efficient waste management and minimisation within our district.

Future projects for Solid waste

The financially significant solid waste projects are below. A full list of the capital expenditure programme for the Solid Waste activity is provided in the financial section for this group of activities.

- The Whitianga transfer station is scheduled for replacement in 2016/17 and includes a replacement weighbridge.

What's changed about Solid waste

- There are no changes to the level of service being offered over the 10 year period when compared to the service described in the 2012-2022 Long Term Plan. Landfill rehabilitation is planned to continue to meet resource consent conditions.
- There are no material changes in expenditure across the ten year period. The 2014/15 financial year shows higher expenditure because it includes a significant landfill rehabilitation project at the Coromandel decommissioned landfill budgeted at \$465,000.
- Requests that the Enviroschools programme should receive continued funding were received through submissions. Previously funded through the dis-established Natural and Cultural Heritage activity, Council agreed to support Enviroschools through the Waste Levy Fund in 2015-2016. Future funding will be determined through the 2016/17 Annual Plan process.

Why we provide Solid waste

Through the solid waste activity we encourage a reduction in the amount of waste generated and disposed of to lessen the environmental harm of waste as guided by the Waste Minimisation Act 2008 and to ensure safe and healthy living in our communities. Reducing and recycling waste benefits our economy by encouraging better use of materials throughout the product life cycle, promoting domestic reprocessing of recovered materials and providing more employment. We have a responsibility to meet resource consent conditions for our decommissioned landfills and operating transfer stations.

This activity contributes to the following council outcomes:

- A prosperous district
- A liveable district
- A clean and green district

Significant negative effects from these activities on local community

Effect	Mitigation
Significant negative effects on the environment can result from the discharge of leachate from landfills to natural waterways.	Compliance with resource consent conditions minimises the risk of discharging leachate to a natural waterway.
Odour emanating from transfer station sites can impact negatively on people in the immediate vicinity.	Compliance with operating standards and resource consent conditions minimises the risk of odour problems.

Service levels and performance measures for Solid waste

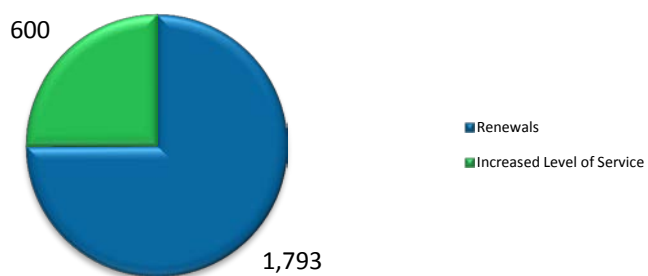
Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Rubbish and recycling kerbside pickup services are provided to solid waste rated residential properties in all urban and most rural areas.	# of missed properties or whole streets where collections did not happen	New	30 streets and 149 properties per annum*	≤36 streets and ≤156 properties per annum	≤36 streets and ≤156 properties per annum	≤36 streets and ≤156 properties per annum	≤36 streets and ≤156 properties per annum
	Missed household refuse service requests responded to by the next day (on validation)	New	95%	≥90%	≥92%	≥95%	≥95%
The Council facilitates waste minimisation practices and promotes reduction of the amount of waste going to landfill.	kg of Council controlled waste per rating unit being disposed of to landfill (per rating unit)	Existing	474kg per rating unit*	≤ 474kg per rating unit	≤ 474kg per rating unit	≤ 474kg per rating unit	≤ 474kg per rating unit
The Council facilitates waste minimisation practices and promotes reduction of the amount of waste going to landfill.	kg of recycling material diverted from landfill (per rating unit)	New	428kg per rating unit*	≥433kg per rating unit	≥438 kg per rating unit	≥443 kg per rating unit	≥448 kg per rating unit
The Council maintains closed landfill sites.	Number of formal warnings issued by the Waikato Regional Council for non – compliance with resource consent/s.	Existing	1	0	0	0	0

* Baseline covers 1 May 2014 - 30 April 2015. Contract not in place for full 2013/14 year, contract started October 2013.

Cost of Solid waste

Solid Waste	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$63.73
Capital Expenditure	\$2.39
Total Solid Waste spend	\$66.13
Total Council spend	\$1,099.63
Total percentage of budget spent on Solid Waste	6.01%

Breakdown of Solid Waste Capital Expenditure \$000's



Solid Waste - Funding Impact Statement for the ten years ending 30 June 2025

	2014/2015 Annual Plan	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	999	1,049	1,046	1,058	1,063	1,078	1,106	1,123	1,148	1,185	1,180
Targeted rates	3,023	2,810	2,954	3,121	3,144	3,193	3,269	3,315	3,387	3,488	3,550
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	2,338	2,037	2,084	2,121	2,170	2,223	2,281	2,344	2,412	2,487	2,566
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	6,359	5,896	6,084	6,300	6,377	6,493	6,656	6,782	6,947	7,160	7,296
Applications of operating funding											
Payments to staff and suppliers	5,725	4,635	4,754	4,839	4,951	5,071	5,203	5,347	5,502	5,671	5,852
Finance costs	131	122	144	158	145	132	116	92	63	46	26
Internal charges and overheads applied	689	806	825	881	855	859	901	902	934	987	940
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	6,545	5,563	5,723	5,878	5,951	6,062	6,221	6,342	6,499	6,705	6,818
Surplus (deficit) of operating funding (A - B)	(186)	333	361	422	426	431	435	441	447	455	477
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	4	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	957	(109)	1,525	(353)	(355)	(358)	(359)	(362)	(366)	(370)	(216)
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	961	(109)	1,525	(353)	(355)	(358)	(359)	(362)	(366)	(370)	(216)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	128	0	0	0	0	0	0	0	0	0	0
- to improve the level of service	507	103	498	0	0	0	0	0	0	0	0
- to replace existing assets	115	26	1,520	27	28	29	30	31	32	34	35
Increase(decrease) in reserves	26	96	(132)	42	43	44	46	47	49	51	225
Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	776	224	1,886	69	71	73	76	78	81	85	261
Surplus(deficit) of capital funding (C - D)	186	(333)	(361)	(422)	(426)	(431)	(435)	(441)	(447)	(455)	(477)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	(0)	0	0	0	0	0

Solid Waste - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Compactor Replacements	46										
Transfer Station Miscellaneous	105	103									
Weighbridge Replacement	75		79								
Transfer Stations Renewals	70										
Whitianga Transfer Station Replacement	350		1,912								
Community Litter Bin Renewals	25	26	26	27	28	29	30	31	32	34	35
Transfer Station Transporter Bins	41										
Molok Replacements	7										
New Moloks	30										
	750	128	2,018	27	28	29	30	31	32	34	35

Representation

This group of activities is made up of the following activities:

- Representation
- Grants and remissions

What we do

Representation

The Mayor and Councillors focus primarily on district wide decisions and issues. They are supported by local community boards, which represent their communities, ensure local views and aspirations are known, considered and advocated for. The community boards make decisions on local issues and activities and have a role in representing local community aspirations and concerns to assist in district-wide Council decision-making.

Our leadership role is changing. In 2015 we expect that Treaty settlements will be agreed between the Crown and iwi. Post-Treaty settlement arrangements have the potential to bring new challenges and opportunities as we build and foster more enduring relationships and partnerships with better-resourced and empowered Hauraki iwi.

Grants and remissions

The Grants and remissions service provides support to community organisations to build their capacity to assist in developing a strong and connected community. Council actively collaborates with organisations to achieve efficient use of resources, strong partnerships and financial assistance contributing to greater community cohesion. This is achieved by service level agreements, the administration of grants for community groups and events and administration of rates remissions.

The grants budget has a district and local component. The district grants budget provides funding for grants for community services through Sport Waikato, Age Concern, Life Education Trust, Surf Lifesaving, Rescue Helicopter Trust, and the Natural and Cultural Heritage Grant.

Each of the Community Boards has a local grants budget that provides contestable funding for community organisations and funds service level agreements for three year terms.

A breakdown of the district and local grants budget is provided at the end of this section.

Future projects for Representation

The local government elections will be next held in October 2016. Prior to the nomination period a pre-election report will be released by the Council to promote public discussion about the issues facing the council. The report includes information on the council's financial position and the major projects planned for the following three years.

The six-yearly representation review will be completed in 2014/15 in preparation for the 2016 elections. The next representation review will be held in 2020/21.

What's changed about Representation

This group of activities has changed since the 2012 Long Term Plan with the addition of the grants and remissions activity. The new grants and remissions activity combines expenditure that previously belonged in a number of other activities. The 2014/15 financials have been aligned to allow a true comparison of these costs.

There are no significant changes to the level of service being offered over the 10 year period when compared to the service described in the 2012-2022 Long Term Plan. There are minor changes to the Council's Rates Remission Policy which has expanded the number of remissions available.

- There is a new automatic remission of 50% of the fixed charges applicable to owners with one additional unit used as accommodation where these are 50m² or less in size (as these are permitted to be built on a property as of right in our District Plan). Buildings 60m² or less in size will also meet this remission if it is Lifemark™ Design certified or has another certification that it is functional for elderly and disabled residents. This will provide greater certainty and require less administration for the relevant property owners.
- A new rebate for residents of retirement villages who are unable to access central government's rates rebate scheme as they own a "licence to occupy" unit, rather than having a freehold interest in their home. We will remit rates to an amount equivalent to the government's rates rebate scheme. This initiative will cost approximately \$50,000 per year.
- We will provide additional local grant funding to market and promote Thames at a cost of \$90,000 per annum alongside an additional \$50,000 per year for the first 3 years of the Long Term Plan to facilitate economic development in the Thames Community Board area. It will be funded by the Thames Community Board area.

Why we provide Representation

Central government through the Local Government Act 2002 provides local government its status, its purpose, its general powers along with principles and processes that we must abide by when making decisions. Other legislation gives local government additional duties and responsibilities and provides rules for many of our processes e.g. the Local Electoral Act for elections and representative review processes, the Local Government Official Information and Meetings Act 1987 on access to information, the Resource Management Act 1991 for district plan development and plan making in relation to the sustainable management of natural and physical resources.

Grants and remissions are tools that Council uses to help achieve the social, economic and cultural interests of its communities. The grants funding assists the Council to promote community empowerment through supporting community-driven initiatives that promote and reflect community responsibility, advocate for community needs and preferences and contribute to a strong and cohesive community.

This activity contributes to the following council outcomes:

- A prosperous district
- A liveable district
- A clean and green district

Significant negative effects from these activities on local community

No significant negative effects on the local community have been identified from delivering these activities.

Service levels and performance measures for Representation

Activity	Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Representation	Councillors and Community Board members can demonstrate to ratepayers their commitment to the democratic process.	Attendance rate at Council and Community Board meetings.	New	86%	≥80%	≥80%	≥80%	≥80%
	Council is committed to transparent decision-making.	The proportion of agenda items which are publicly excluded.	New	Council committees - 14.2% Community Boards - 2.7% All - 8.2%	≤10%	≤10%	≤10%	≤10%
Grants and Remissions	The Council promotes community empowerment through supporting community-driven initiatives.	% of funds distributed that comply with the Council's community grant criteria.	Existing	100%	100%	100%	100%	100%

Cost of Representation

Representation	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$43.49
Capital Expenditure	\$0.24
Total Representation spend	\$43.72
Total Council spend	\$1,099.63
Total percentage of budget spent on Representation	3.98%

The capital expenditure associated with the Representation activity is entirely (100%) for renewals.

Grants & Remissions	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$19.24
Capital Expenditure	\$0.00
Total Grants & Remissions spend	\$19.24
Total Council spend	\$1,099.63
Total percentage of budget spent on Grants & Remissions	1.75%

There is no capital expenditure associated with the Grants and Remissions activity.

Schedule of grants for 2015/16

District

Representation

Gold Star Awards

Emergency Management

Thames Valley Rural Fire District Com 83,835

Economic Development

i-Sites & Information Centres 346,754

Destination Coromandel 375,000

Grants & Remissions

Housing for the Elderly 20,000

Age Concern Thames 13,315

Life Education Trust 8,000

Sport Waikato 84,091

Regional Sports Plan 9,570

Rescue Helicopter 25,000

Natural & Cultural Heritage Grant 30,000

Surf Lifesaving New Zealand 132,000

Thames

Thames Halls

Puriri Hall 2,598

Kauaeranga Hall 3,117

Te Puru Hall 3,117

Tapu Hall Committee 10,909

Thames Grants & Remissions

Community Grants 25,000

Citizens Advice Bureau

Tapu Fire Brigade 3,273

Puriri Fire Brigade 3,273

Thames Youth Centre 3,273

Thames Museum 2,182

Bella Street Pumphouse Society 2,182

Thames Citizens Band 2,182

Thames Mineralogical Museum 2,182

Thames Community Patrol Charitable 12,790

Events 15,000

Economic Development Grants 50,000

Coromandel

Coromandel Library

Coromandel Library Society 10,000

Coromandel Grants & Remissions

St John Ambulance 11,000

Community Grants 13,500

Coromandel Pool 10,000

Economic Development Grants 20,000

Mercury Bay

Mercury Bay Library

Ferry Landing Community Library 1,538

Hahei Community Library 2,564

Kuaotunu Community Library 1,026

Mercury Bay Halls

Cooks Beach Hall Committee 3,500

Hahei Hall Committee 3,500

Coroglen Hall Committee 2,350

Kuaotunu Hall Committee 2,350

Mercury Bay Grants Remissions

Community Grants 40,000

Mercury Bay Museum Society 25,000

Mercury Bay Community Pool 40,000

Mercury Bay Community Patrol 7,200

Destination Mercury Bay - Events 20,000

Tairua/Pauanui

Tairua/Pauanui Grants &

Community Grants 37,000

Tairua/Pauanui Halls

Hikua Hall Committee 2,564

Tairua/Pauanui Library

Pauanui Community Library Society 6,117

Tairua/Pauanui Parks & Reserves

Tairua/Pauanui Walkway 87,254

Whangamata

Whangamata Halls

Opoutere Hall 5,128

Whangamata Library

Whangamata Library Society 64,863

Whangamata Grants & Remissions

Community Grants 30,000

Community Swimming Pool Society 35,000

Whangamata Summer Festival 20,000

Events 10,500

Whangamata Night Owls 5,000

Additional Summer Law Enforcement 4,500

1,791,428

Representation - Funding Impact Statement for the ten years ending 30 June 2025

	2014/2015 Annual Plan	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	3,419	2,700	2,943	3,112	3,104	3,296	3,302	3,290	3,406	3,405	3,405
Targeted rates	860	1,555	1,587	1,660	1,520	1,554	1,582	1,585	1,585	1,491	1,828
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	3	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads recovered	1,286	1,418	1,335	1,237	1,213	1,230	1,265	1,384	1,589	1,753	1,528
Local authorities fuel tax, fines, infringement fees and other receipts	5	56	56	41	41	41	40	41	41	42	42
Total operating funding (A)	5,573	5,730	5,922	6,050	5,879	6,122	6,190	6,301	6,620	6,691	6,804
Applications of operating funding											
Payments to staff and suppliers	1,991	2,492	2,631	2,577	2,462	2,634	2,546	2,641	2,869	2,740	2,869
Finance costs	84	78	79	77	75	72	68	58	43	34	21
Internal charges and overheads applied	3,441	3,165	3,201	3,376	3,313	3,380	3,536	3,558	3,660	3,864	3,838
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	5,516	5,735	5,912	6,030	5,850	6,087	6,150	6,257	6,571	6,638	6,729
Surplus (deficit) of operating funding (A - B)	57	(5)	10	19	29	35	40	44	49	53	75
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	6	11	13	14	15	16	17	17	18	20	20
Increase (decrease) in debt	(0)	(1)	7	(2)	(8)	(15)	(18)	(21)	(25)	(27)	(46)
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	5	10	20	12	7	2	(1)	(3)	(6)	(7)	(26)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	0	0	(0)	(0)	0	0	0	0	0	0	0
- to improve the level of service	111	0	0	0	0	0	0	0	0	0	0
- to replace existing assets	0	21	102	25	89	0	0	0	0	0	0
Increase(decrease) in reserves	(48)	(16)	(72)	7	(54)	37	39	41	43	46	50
Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	63	5	30	31	36	37	39	41	43	46	50
Surplus (deficit) of capital funding (C - D)	(57)	5	(10)	(19)	(29)	(35)	(40)	(44)	(49)	(53)	(75)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Representation - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Thames Administration Building	86	21	5	11	89						
Thames Administration Building - Roof			84								
Thames County Building	25										
Whangamata Administration Building				14							
Coromandel Administration Building			13								
	111	21	102	25	89						

Planning and Regulation

Planning is important not only to meet the needs of our local and visitor communities ahead of change but also so that we can retain the diversity, character and natural values that the Coromandel Peninsula community believes makes the peninsula special.

There are many competing interests in the use of resources and these must be managed to ensure that activities can be carried out in a way that best meets the needs of our community and the environment. The need to develop land and use natural and physical resources must be balanced with the necessity to ensure the environment's capacity to provide resources for future generations is maintained. Ensuring that the built resources of the district are well constructed, weather tight, fit for purpose and contribute to the wellbeing of their users is another objective of this activity group.

This group of activities is made up of the following activities:

- Strategic planning
- District Plan
- Resource consents
- Building control

What we do

Strategic planning

The Strategic Planning activity is about planning for a sustainable future through informed decision making which balances varied community aspirations with legal and practical requirements. Associated with this activity is preparation of a Long Term Plan, an annual plan (in the years when a long term plan is not required) and an annual report to monitor performance.

District Plan

The District Plan activity involves the preparation, monitoring and maintenance of the Thames-Coromandel District Plan which provides a framework to implement and support appropriate subdivision and land use management in the District.

Resource consents

The Resource Consents activity is principally concerned with processing resource consent applications and ensuring that all developments and activities are consistent with the District Plan and the Resource Management Act 1991 (RMA).

Building control

Building Control is concerned with implementing a regulatory process to ensure buildings are safe, have the attributes that contribute to health and physical independence and to do so in a manner that promotes sustainable development. There are two distinct components to the Building Control activity:

- Building Consenting for processing, inspecting and certifying building work,
- Building Enforcement to ensure compliance with legislation and related requirements.

This activity incorporates Land Information Memoranda (LIMs) which are reports issued by the Council, on request, about a particular property or piece of land. LIMs help protect buyers of property and provide important information for building development project planning.

Future projects for Planning and Regulation

Council is working towards making the Proposed District operative within the first three years of the 2015-2025 Long Term Plan following hearings, deliberations, published decisions and settlement of appeals.

Significant work programmes to implement new reporting requirements and changed processes are anticipated in the first three years of the Long Term Plan to respond to legislative changes signalled in the Resource Management Act, and to the Building Act and Earthquake-Prone Buildings legislation.

Following consultation on the Long Term Plan where a large number of submissions were received on the value of the arts to the district, the Council has committed to working with the local arts community to develop a district-wide Arts Strategy in the 2015/16 year. This work will be undertaken as part of the Strategic Planning and Economic Development activities.

What's changed about Planning and Regulation

There are no changes to the levels of service for these activities when compared to the service described in the 2012-2022 Long Term Plan. There are no material changes in expenditure across the ten year period. The 2014/15 financial year shows higher expenditure primarily because it includes costs of completing the notification of the District Plan budgeted at an additional \$284,000 and completing the Long Term Plan at an additional \$247,000.

Why we provide Planning and Regulation

Strategic planning

It is important that Council has a long-term focus for its decisions and activities in order that it contributes to achieving the community's identified outcomes without jeopardising sustainable development of the District in the future. The Strategic planning activity supports this long term focus.

District Plan

The Resource Management Act 1991(RMA) requires the Council to, at all times, have a District Plan for the District. The Council currently has an operative District Plan which was publicly notified in 1997, and is in the process of reviewing the District Plan.

Resource consents

As the key land use consent authority in the District, Council processes resource consents as provided for in the Resource Management Act (RMA) and seeks to achieve good environmental outcomes promoting sustainable management of natural and physical resources, consistent with the policy approved in the District plan.

Building control

Building Control is concerned with ensuring the built environment of the District is safe, and contributes to health and physical independence. We are required by law to carry out building control activities both as a Territorial Authority (TA) and a Building Consent Authority (BCA). The Council has been an accredited Building Consent Authority since mid-2008.

This activity group contributes to the following Council outcomes:

- A prosperous district
- A liveable district
- A clean and green district

Significant negative effects from these activities on local community

No significant negative effects on the local community have been identified from delivering these activities.

Service levels and performance measures for Planning and regulation

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Strategic Planning							
Council operates within a current and relevant strategic and legislative framework.	Proportion of work programme milestones completed. (<i>Strategies, policies, bylaws, research projects e.g. peak population study</i>)	New	No baseline available	Programme to be ratified by Council	Outputs defined in Annual Plan	Outputs defined in Annual Plan	Outputs defined in Annual Plan
District Plan							
The Council prepares reviews and maintains plans and policies for the management of the District's natural and physical resources.	Proportion of work programme progressed to complete and implement District Plan.	Existing	Proposed District Plan notified for submission.	Programme to be ratified by Judicial Committee	Defined in Annual Plan	Defined in Annual Plan	Defined in Annual Plans

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Resource Consents							
The Council ensures that resource and other consent applications are processed within the statutory timeframe.	% of accepted resource consent applications are processed within statutory timeframes.	Existing	99.7% 385 resource consents processed	≥98%	≥98%	≥98%	≥98%
	% of 224cs issued within 20 working days (provided all the correct information is provided).	Existing	85% 55 of 65 224cs processed	≥85%	≥90%	≥95%	≥95%
Building Control							
The Council processes, inspects and certifies building work applications	% of accepted building consent applications are processed ≤20 working days.	Existing	99%	≥ 98%	≥ 98%	≥ 98%	≥ 98%
	% of Code of Compliance Certificates processed ≤20 working days.	New measure	51%	≥ 98%	≥ 98%	≥ 98%	≥ 98%

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Commercial buildings containing specified systems will be managed to ensure they comply with the NZ Building Code.	Proportion of Building Warrant of Fitnesses audited annually	Refined measure	15%	≥10%	≥10%	≥10%	≥10%
Swimming pools comply with the Fencing of Swimming Pools Act.	% of pools on our register, are compliant with or working towards the requirements under the Fencing of Swimming Pools Act.	Existing	76%	≥80%	≥85%	≥90%	95%
Customers can purchase a LIM they have confidence in, in a timely manner	% of standard LIMs processed within 10 days.	Existing	100%	100%	100%	100%	100%

Cost of Planning and regulation

Strategic Planning	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$12.81
Capital Expenditure	\$9.61
Total Strategic Planning spend	\$22.42
Total Council spend	\$1,099.63
Total percentage of budget spent on Strategic Planning	2.04%



District Plan	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$14.46
Capital Expenditure	\$0.00
Total District Plan spend	\$14.46
Total Council spend	\$1,099.63
Total percentage of budget spent on District Plan	1.32%

There is no capital expenditure associated with the District Plan activity.

Resource Consents	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$27.17
Capital Expenditure	\$0.00
Total Resource Consents spend	\$27.17
Total Council spend	\$1,099.63
Total percentage of budget spent on Resource Consents	2.47%

There is no capital expenditure associated with the Resource Consents activity.

Building Control	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$37.81
Capital Expenditure	\$0.00
Total Building Control spend	\$37.81
Total Council spend	\$1,099.63
Total percentage of budget spent on Building Control	3.44%

There is no capital expenditure associated with the Building Control activity.

Planning and Regulation - Funding Impact Statement for the ten years ending 30 June 2025

	2014/2015 Annual Plan	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	3,674	2,964	3,105	3,389	3,521	3,562	3,705	3,588	3,580	3,587	3,586
Targeted rates	346	304	304	335	275	286	316	311	344	354	514
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	3,785	4,144	4,190	4,287	4,355	4,405	4,439	4,494	4,579	4,616	4,707
Internal charges and overheads recovered	639	1,212	1,105	1,058	1,080	1,049	1,117	1,188	1,323	1,493	1,273
Local authorities fuel tax, fines, infringement fees and other receipts	19	20	20	20	21	20	20	19	18	18	17
Total operating funding (A)	8,464	8,644	8,724	9,089	9,251	9,322	9,597	9,600	9,845	10,068	10,097
Applications of operating funding											
Payments to staff and suppliers	4,228	5,336	5,412	5,516	5,273	5,278	5,359	5,343	5,523	5,688	5,685
Finance costs	9	8	17	25	25	19	13	8	3	1	0
Internal charges and overheads applied	5,206	3,404	3,460	3,596	3,579	3,648	3,730	3,780	3,876	4,011	4,067
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	9,443	8,747	8,889	9,136	8,877	8,945	9,103	9,131	9,402	9,700	9,752
Surplus (deficit) of operating funding (A - B)	(979)	(103)	(164)	(47)	374	377	494	470	443	369	345
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	279	282	347	184	(190)	(201)	(178)	(188)	(137)	(61)	0
Gross proceeds from sale of assets	145	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	424	282	347	184	(190)	(201)	(178)	(188)	(137)	(61)	0
Applications of capital funding											
Capital expenditure											
- to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
- to improve the level of service	0	7	16	9	17	17	20	6	20	12	19
- to replace existing assets	1,314	994	836	968	1,127	1,151	764	726	1,200	634	1,069
Increase (decrease) in reserves	(1,870)	(822)	(669)	(840)	(960)	(993)	(468)	(451)	(914)	(339)	(742)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(555)	179	182	137	184	176	316	281	306	308	345
Surplus (deficit) of capital funding (C - D)	979	103	164	47	(374)	(377)	(494)	(470)	(443)	(369)	(345)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Planning and Regulation - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Computer Software	619	573	189	170	178	242	68	310	206	211	162
Computer Hardware	240	139	312	182	342	343	397	118	399	240	372
Furniture & Fittings	68	120	44	131	402	58	62	108	54	63	66
Plant & Vehicles	387	170	307	495	221	525	257	197	561	133	488
	1,154	1,001	852	977	1,145	1,169	784	732	1,220	646	1,087

Protection of People and the Environment

The Protection of People and the Environment group of activities provides services which help protect people's health and safety, regulates behaviour that creates nuisance to others, and plans to avoid and manages the impact of natural hazards on communities and the environment.

This group of activities is made up of the following activities:

- Emergency management
- Coastal and hazard management
- Community health and safety

What we do

Community health and safety

This activity provides a range of services to ensure our communities are clean, safe and healthy places to live. This includes minimising public nuisances and offensive behaviour as well as helping ensure public places are safe. Key services include animal control, liquor control, health licensing and bylaws.

Coastal and hazard management

This activity plans for the avoidance of and management of the impact of natural hazards across the whole of the Coromandel Peninsula with a particular focus on coastal settlements. Studies have been undertaken that help to inform communities and plan for hazards.

Future projects for Coastal and hazard management

The significant coastal and hazard management projects are below. A full list of the capital expenditure programme for the Coastal and Hazard Management activity is provided in the financial section for this group of activities.

- Kauri protection from Kauri dieback disease (in 2015/16) to provide for signage, cleaning stations and appropriate structures of high profile visitor sites for Kauri. Risk assessments and identification of Kauri on Council land will be undertaken. Council will work with other funding agencies and community groups to leverage more funding contributions.
- Cooks Beach flood protection wall is carried forward from the 2014/15 capital programme to the 2015/16 programme.

Emergency management

The Emergency Management activity focuses on communities being ready for, responding to, and recovering from emergencies when they happen. Work is undertaken through the EOA Emergency Operating Centre.

Future projects for Protection of people and the environment

The financially significant stormwater projects are below. A full list of the capital expenditure programme for the Stormwater activity is provided in the financial section for this group of activities.

- Brophy's Beach coastal erosion (in 2015/16)
- Warning systems (over 2016-2025)

What's changed about Protection of people and the environment

In 2014/15 we did not rate for the Disaster Reserve as we had sufficient reserves. We have provided up to \$500,000 per annum for the term of the plan. There are no changes to levels of service when compared to the service described in the 2012-2022 Long Term Plan or material changes to the cost of service.

Why we provide Protection of people and the environment

Council provides these activities to help achieve a safe, healthy and resilient community, to counteract behaviour that causes nuisance to individuals and businesses, and to manage risk to people, property and the environment from natural events. Many of the services within the group are delivered in response to specific legislation including the Dog Control Act 1996, the Health Act 1956, the Sale of Liquor Act 1989, the Gambling Act 2003 and the Civil Defence Emergency Management Act 2002.

This activity group contributes to the following council outcomes:

- A liveable district
- A clean and green district.

Significant negative effects from these activities on local community

No significant negative effects on the local community have been identified from delivering these activities.

Service levels and performance measures for Protection of people and the environment

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Community Health & Safety							
Food premises are monitored to ensure they are producing safe food.	% of food premises inspected.	Existing	100% 286 registered premises	100%	100%	100%	100%
Parking and freedom camping restrictions are monitored and managed/enforced.	Responsiveness to requests for service.	New measure	Baseline to be confirmed after which targets will be confirmed. Provisionally set at ≥ 90%	≥ 90%	≥ 90%	≥ 90%	≥ 90%
Regulate the sale and supply of alcohol.	% of non-objected applications are assessed and prepared for the District Licensing Committee to make decisions in ≤20 days.	New measure	100% (can vary between 600 and 900 applications per annum)	≤99%	≤99%	≤99%	≤99%
The Council provides animal control services to avoid dog attacks and nuisances.	% of annual inspections on properties with dogs classified as dangerous or menacing.	Existing	100%	100%	100%	100%	100%

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
The Council provides animal control services to avoid dog attacks and other animal nuisances.	% of urgent animal control issues responded to ≤ 2 hours.	Existing	99%	≥98%	≥98%	≥98%	≥98%
We will respond to noise issues to minimise the impact on others.	% of noise Requests for service that are responded to ≤ 2 hours.	Existing	98% 568 requests for service 202 excessive noise directions	≥98%	≥98%	≥98%	≥98%
Emergency Management							
The Council will support its communities in enabling them to be resilient and able to respond to, and recover from emergencies.	Community response plans are developed in consultation with local communities and agencies at a settlement level.	New measure	Whitianga and Coromandel have community response plans in place*: Whangamata and Pauanui/Hikauai have a community response plan started in 2014/15 to be completed in 2015/16. Tairua	Plans completed: Whangamata Pauanui/Hikauai Tairua Plans under development: Thames Te Puru Kuaotuna** Opotere/Onemana**	***Plans completed: Thames Te Puru Kuaotunu** Opotere/Onemana** Plans under development: Cooks Beach Tapu Thames Coast Port Charles** Colville**	***Plans completed: Cooks Beach Tapu Thames Coast Port Charles** Colville** Plans under development: Hahei Whenuakite Manaia** Matarangi**	***Plans completed: Hahei Whenuakite Manaia** Matarangi** Plans under development: Coroglen Hot Water Beach Kennedy Bay** Whangapoua** Papa Aroha**
<p>*Coastal communities have focused on tsunami evacuation planning since about 2009/10. These single hazard plans are been revisited post Christchurch as it was recognised that emergency services and welfare activities need to be linked where they are present in communities.</p> <p>** These communities have volunteer rural fire parties and the Principal Rural Fire Officer (PRFO) will work with them to formulate their plans using the template.</p> <p>*** Targets will be confirmed through Annual Plan process. Indicative targets as above.</p>							
The Council will be prepared for and able to respond to emergencies.	Accept responsibility for rural fire incidents within one hour of notification.	New measure	100%	100%	100%	100%	100%
	Number of civil defence training exercises conducted per annum.	Existing	3	≥3	≥3	≥3	≥3
Coastal and Hazard Management							

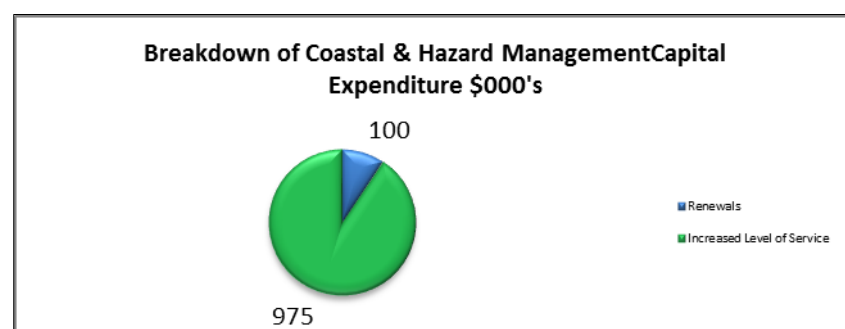
Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
The Council will work with other agencies to manage the effects of natural hazards.	Work programmes progressed with other agencies to manage the effects of natural hazards.	New measure	Coastal hazard policy framework Wind Shear project Tsunami project Coastal adaption to climate change	Work programme to be reprioritised and confirmed through Council	Defined in Annual Plan	Defined in Annual Plan	Defined in Annual Plan

Cost of Protection of people and the environment

Community Health & Safety	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$22.67
Capital Expenditure	\$0.01
Total Community Health & Safety spend	\$22.68
Total Council spend	\$1,099.63
Total percentage of budget spent on Community Health & Safety	2.06%

The capital expenditure associated with the Community Health and Safety activity is entirely (100%) for increased level of service.

Coastal & Hazard Management	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$5.61
Capital Expenditure	\$1.08
Total Coastal & Hazard Management spend	\$6.68
Total Council spend	\$1,099.63
Total percentage of budget spent on Coastal & Hazard Management	0.61%



Emergency Management	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$5.42
Capital Expenditure	\$0.34
Total Emergency Management spend	\$5.76
Total Council spend	\$1,099.63
Total percentage of budget spent on Emergency Management	0.52%

The capital expenditure associated with the Emergency Management activity is entirely (100%) for increased level of service.

Protection of People and the Environment - Funding Impact Statement for the ten years ending 30 June 2025

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	1,672	2,132	2,225	2,351	2,362	2,425	2,414	2,352	2,364	2,380	2,394
Targeted rates	65	67	64	64	63	63	64	64	65	49	186
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	507	532	542	552	564	576	588	602	616	632	648
Internal charges and overheads recovered	607	683	628	590	583	579	606	646	722	812	707
Local authorities fuel tax, fines, infringement fees and other receipts	232	239	243	248	253	258	264	270	276	283	291
Total operating funding (A)	3,083	3,653	3,702	3,806	3,824	3,901	3,936	3,934	4,043	4,156	4,226
Applications of operating funding											
Payments to staff and suppliers	1,004	838	791	817	822	845	915	878	899	922	946
Finance costs	39	45	58	62	60	58	53	44	31	24	15
Internal charges and overheads applied	1,938	2,190	2,245	2,286	2,294	2,340	2,361	2,403	2,485	2,563	2,591
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	2,981	3,072	3,094	3,165	3,176	3,243	3,329	3,325	3,415	3,509	3,552
Surplus (deficit) of operating funding (A - B)	102	580	607	641	648	658	607	610	628	647	675
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	(39)	430	471	(61)	20	(70)	(73)	(76)	(80)	(84)	(95)
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(39)	430	471	(61)	20	(70)	(73)	(76)	(80)	(84)	(95)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
- to improve the level of service	26	426	583	65	76	35	36	25	26	27	28
- to replace existing assets	0	58	0	0	42	0	0	0	0	0	0
Increase (decrease) in reserves	37	526	495	516	550	554	499	508	522	536	552
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	63	1,010	1,078	580	668	589	534	533	547	563	580
Surplus (deficit) of capital funding (C - D)	(102)	(580)	(607)	(641)	(648)	(658)	(607)	(610)	(628)	(647)	(675)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Protection of People and the Environment - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Emergency Management											
Emerg Mgmt - Plant	26										
Warning Systems			63	65	33	35	36	25	26	27	28
Community Health & Safety											
Plant & Equipment		14									
Coastal & Hazard Management											
Cooks Beach Flood Protection Wall		298									
Buffalo Beach Coastal Erosion		72	520								
Thames Erosion Mitigation		58									
Kauri Dieback		42									
Coromandel Hannafords Erosion Mitigation					85						
	26	484	583	65	118	35	36	25	26	27	28

Community spaces and development

This group of activities is made up of the following activities:

- Coromandel-Colville - Community Spaces and Development
- Mercury Bay - Community Spaces and Development
- Tairua - Pauanui - Community Spaces and Development
- Thames- Community Spaces and Development
- Whangamata - Community Spaces and Development

What we do

Through the area office network each area delivers or supports local communities to provide a variety of indoor and outdoor spaces and facilities. These services are all governed by the local community board. This approach is based on the Council's recognition that the peninsula covers a diverse range of needs and wants which are better addressed at a local level ranging from basic essentials to leisure and recreational pursuits to enhance residents and visitors experience of the peninsula.

These activities have a combination of the following services:

- Airfields
- Cemeteries
- Community centres and halls
- Public conveniences
- Harbour facilities
- Libraries
- Parks and reserves
- Swimming pools

Services and facilities are delivered using a variety of approaches from direct delivery to working in partnership with the local community.

What's changed about Community spaces and development

Throughout the Long Term Plan, we maintain our levels of service across all activities when compared to the service described in the 2012-2022 Long Term Plan. There are some variations in expenditure in some years but these are all because of individual project variations. The main expenditure change is in the Thames Community spaces and development activity with an increase of \$3.6 million in 2015/16 and \$1.8 million in 2016/17. The majority of this is attributable to the indoor sports facility which accounts for \$3.1 million in 2015/16 and \$1.1 million in 2016/17. There is also \$1.7 million for Coromandel harbour renewals in 2023/24 and \$6 million in 2024/25 for reclamation and development works for the Mercury Bay destination boat ramp.

Why we provide Community spaces and development

The community spaces and development activities and services are important to the vibrancy and wellbeing of each local community.

Airfields: these facilities are primarily for recreational use with some commercial activity and they are a useful resource in some emergency situations.

Cemeteries: these facilities meet the burial, remembrance and heritage needs of the community.

Community Centres and Halls: these facilities are provided to support recreation, social and cultural needs of the community.

Harbour facilities: these facilities are provided primarily to support a valued part of the Coromandel lifestyle for both residents and visitors; commercial activity is supported at some facilities.

Libraries: library facilities and programmes are provided to support the cultural and education needs of our communities.

Parks and Reserves: this service is provided to ensure there is access to a variety of parks, reserves and playgrounds which (for the most part) can be used for recreation and leisure.

Public Conveniences: public toilets, changing facilities and showers are provided in high demand areas throughout the district for the convenience and public health of visitors and residents.

Swimming pools: these facilities are provided for both recreational purposes and to support water safety education and learn to swim programmes for the benefit of the community.

This activity group contributes to the following Council outcomes:

- A prosperous district
- A liveable district
- A clean and green district

Coromandel-Colville Community spaces and development

What we do

- Cemeteries - The operational cemeteries are Buffalo Cemetery and Colville Cemetery (Wood Road). Additionally there is a disused cemetery at Port Charles.
- Community centres and halls - Coromandel Citizens Hall and Hauraki House are run by local organisations with financial support from the Community Board.
- Harbour facilities - The activity provides facilities for both recreational and commercial purposes.
- Libraries - The largest library in the district is located in Thames and shares its collection with a number of other locally run libraries across the district. A community library run by volunteers is supported by the Community Board.
- Parks and reserves - The parks and reserves activity maintains an open space network to provide opportunities for a variety of recreational and leisure purposes. There are playgrounds in the following parks and reserves - Long Bay, Port Charles, Samuel James Reserve, Hauraki House Reserve.
- Public conveniences - There are 13 public conveniences in the community board area.

Future Projects

The financially significant projects for Coromandel-Colville Community Spaces and Development are below. A full list of the capital expenditure programme for the Community Spaces and Development activity is provided in the financial section for this group of activities.

- Hannafords Wharf renewal (in 2024/25)
- Coromandel Wharf renewal (in 2019/20)
- Coromandel Harbour renewals (in 2022/23)
- Coromandel Boat Ramp renewal (in 2024/25)

Service levels and performance measures

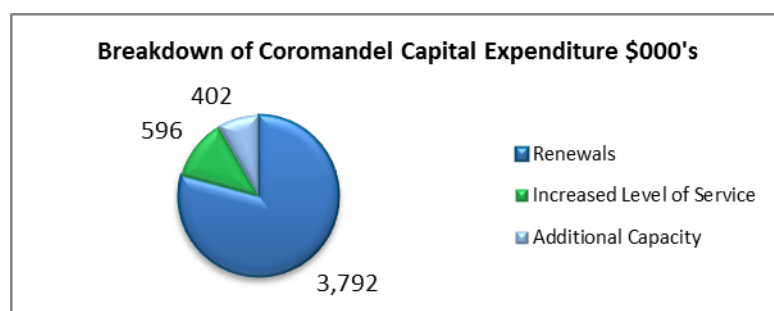
Level of Service	Performance Measure	History	Baseline 2013-14	2015 -16	2016 -17	2017 -18	2018 -25
Council provides cemeteries that are tidy and well maintained spaces.	% of cemeteries maintained to mowing and litter standards.	New measure	100%*	≥ 85%	≥ 85%	≥ 85%	≥ 85%
	% of cemetery internment requests responded to ≤ one day.	Existing measure	100%	≥ 90%	≥ 90%	≥ 90%	≥ 90%
The Council's public toilets are clean and safe.	% of urgent customer enquiries resolved within 48 hours.	Existing	93%	≥85%	≥85%	≥85%	≥85%

Council provides harbour facilities in Coromandel and Port Charles that are safe to use.	Wharves are assessed in satisfactory condition (condition grades 1,2 or 3).	New measure	Not assessed	Achieved	Achieved	Achieved	Achieved
To provide parks and reserves that are tidy and well maintained spaces.	Percentage of parks and reserves related customer urgent enquiries resolved within 24 hours.	Existing measure	99% in 48 hours	≥85%	≥85%	≥85%	≥85%
To provide playgrounds which are fit for purpose and safe.	% of playground assets complying with safety standards.	New measure	No baseline	≥85%	≥85%	≥85%	≥85%

* Baseline based on May 2014 - April 2015 performance as current contract only started September 2013

Cost of Coromandel-Colville Community spaces and development

Coromandel	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$11.96
Capital Expenditure	\$4.79
Total Coromandel spend	\$16.75
Total Council spend	\$1,099.63
Total percentage of budget spent on Coromandel	1.52%



Mercury Bay Community spaces and development

What we do

- Cemeteries - The main operational cemetery in the Mercury Bay Community Board area is new and being further developed. There is also the older cemetery at Ferry Landing and a disused cemetery at Kuaotunu.
- Community centres and halls - Whitianga Civic Centre is a major facility operated by the Community Board. There are a further four facilities at Cooks Beach, Coroglen, Kuaotunu, and the Hahei Hall which has just undergone a major refurbishment using funds raised by the local community with some financial support from the Community Board.
- Harbour facilities - There is a commercial wharf facility in Whitianga and all tide boat ramps in Whangapoua, Matarangi, Kuaotunu and Purangi.
- Libraries - The library in Whitianga is one of three libraries that works as part of an integrated network with Thames and Tairua libraries, each sharing their collections. Local independently operated libraries are supported by the Community Board in Hahei, Ferry Landing and Kuaotunu.
- Parks and reserves - The parks and reserves activity maintains an open space network to provide spaces for a variety of recreational and leisure purposes. There are playgrounds in the following parks and reserves - Whangapoua, Kuaotunu, Matarangi Village Green, Matarangi Drive, Wharekaho, Brophy's Beach, Whitianga Wharf, Soldiers Memorial Park, and Moewai Road. Further development is planned for the multi sports complex in Whitianga.
- Public conveniences - There are 34 public conveniences in the community board area. Facilities include public toilets and changing facilities.
- Swimming pools - The Community Board supports a community run pool at the Mercury Bay Area School which operates on a seasonal basis.

Future Projects

The financially significant projects for Mercury Bay Community Spaces and Development are below. A full list of the capital expenditure programme for the Community Spaces and Development activity is provided in the financial section for this group of activities.

- Mercury Bay Cemetery - Stage 2 (in 2015/16)
- Whitianga Hall redevelopment (in 2020/21)
- Destination boat ramps (in 2015/16, 2018/19 and 2023/24)
- Purangi ramp upgrade and pontoon (in 2016/17)
- Ferry Landing pontoon extension(in 2017/18)
- Kuaotunu ramp Improvements (in 2018/19)
- Whitianga sports ground development (over 2015-2022)
- Hot Water Beach toilet upgrade (over 2015-2017)
- Bull Paddock new toilet (in 2016/17)
- Buffalo Beach new toilet (in 2016/17)

Service levels and performance measures

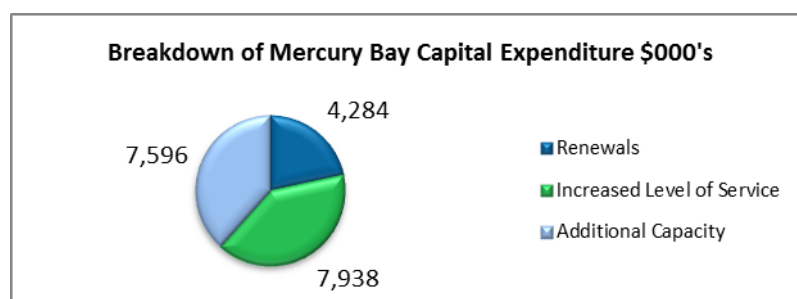
Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Council provides cemeteries that are tidy and well maintained spaces.	% of cemeteries maintained to mowing and litter standards.	New measure	100%*	≥ 85%	≥ 85%	≥ 85%	≥ 85%
	% of cemetery interment requests responded to ≤ one day.		100%	≥ 90%	≥ 90%	≥ 90%	≥ 90%
Whitianga community centres is available and utilised for	% of actual hours community centres are used compared to total available time.	Existing measure	42%	≥40%	≥40%	≥40%	≥40%

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
community activities.							
The Council's public toilets are clean and safe.	% of urgent customer enquiries resolved within 48 hours.	Existing measure	93%	≥85%	≥85%	≥85%	≥85%
Council provides harbour facilities that are safe to use.	Wharves are assessed in satisfactory condition (condition grades 1,2 or 3).	New measure	Not assessed	Achieved	Achieved	Achieved	Achieved
A choice of new materials and current information is available throughout the year.	# of new items per 1,000 local residents.	Existing measure	448 items per 1,000 local residents	≥ 300 items per 1,000 residents	≥ 300 items per 1,000 residents	≥ 300 items per 1,000 residents	≥ 300 items per 1,000 residents
	The number of active library users.	New measure	3988	Maintain or increase 2013/14 baseline	Maintain or increase 2013/14 baseline	Maintain or increase 2013/14 baseline	Maintain or increase 2013/14 baseline
To provide parks and reserves that are tidy and well maintained spaces.	Percentage of parks and reserves related customer urgent enquiries resolved within 24 hours.	Existing measure	99% in 48 hours	≥85%	≥85%	≥85%	≥85%
To provide playgrounds which are fit for purpose and safe.	% of playground assets complying with safety standards.	New measure	No baseline	≥85%	≥85%	≥85%	≥85%

* Baseline based on May 2014 - April 2015 performance as current contract only started September 2013

Cost of Mercury Bay Community spaces and development

Mercury Bay	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$43.96
Capital Expenditure	\$19.82
Total Mercury Bay spend	\$63.77
Total Council spend	\$1,099.63
Total percentage of budget spent on Mercury Bay	5.80%



Tairua-Pauanui Community spaces and development

What we do

- Airfields - The facility in Pauanui is primarily for recreational use with some commercial flights.
- Cemeteries - There are two cemeteries in the community board area, Old Tairua Cemetery (also known as Tairua Historic Cemetery) and Tairua Settlement Cemetery Reserve.
- Community centres and halls - Pauanui has a new facility operated by the Community Board. There are a further two facilities located in Hikuai and Tairua run by local community organisations with financial support from the Community Board.
- Harbour facilities - Tairua has a commercial wharf facility and there are boat ramps located in Tairua and Pauanui (Royal Billy Point).
- Libraries - The library in Tairua is one of three libraries that works as part of an integrated network with Thames and Mercury Bay libraries, each sharing their collections. A community library managed by volunteers is located in Pauanui and is supported by the Community Board.
- Parks and reserves - The Parks and reserves activity maintains an open space network to provide spaces for a variety of recreational and leisure purposes. There are playgrounds in the following parks and reserves - Pepe Reserve, Paku Reserve, Cory Wright Domain, Ajax Head, Beaumont Green, Chelmsford Court, Gallagher Park, Given Grove, Royal Billy, Waterways.
- Public conveniences - There are 14 public conveniences in the community board area.

Future Projects

The financially significant projects for Tairua-Pauanui Community Spaces and Development are below. A full list of the capital expenditure programme for the Community Spaces and Development activity is provided in the financial section for this group of activities.

- Tairua-Mary Beach Wharf and boat ramp (over 2015-2017)
- Pauanui - Royal Billy Point ramp and pontoon (in 2017/18)
- Pauanui-Wharf pontoon replacement (in 2018/19)
- Pepe Bridge reserve (in 2015/16)
- Minor reserves projects-including Pauanui Waterways tennis courts upgrade (\$189k in 2017/18)
- Tairua-Pauanui trail and Pepe walkway bridge (in 2015/16)

Service levels and performance measures

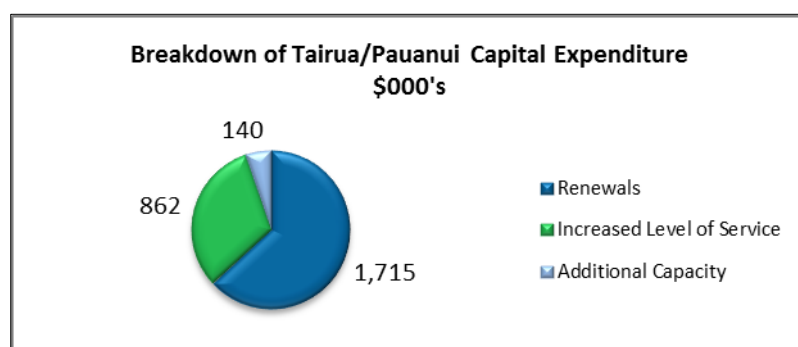
Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Pauanui airfield is safe for small aircraft.	Civil Aviation Authority (CAA) safety requirements are achieved.	Existing	CAA accreditation achieved.	Achieved	Achieved	Achieved	Achieved
Council provides cemeteries that are tidy and well maintained spaces.	% of cemeteries maintained to mowing and litter standards.	New measure	100%*	≥ 85%	≥ 85%	≥ 85%	≥ 85%
	% of cemetery internment requests responded to ≤ one day.		100%	≥ 90%	≥ 90%	≥ 90%	≥ 90%

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
To provide or support community centres and halls in proportionate/suitable for the communities they serve.	% of actual hours community centres are used compared to total available time.	Existing	51%	≥40%	≥40%	≥40%	≥40%
The Council's public toilets are clean and safe.	% of urgent customer enquiries resolved within 48 hours.	Existing	93%	≥85%	≥85%	≥85%	≥85%
Council provides harbour facilities that are safe to use.	Wharves are assessed in satisfactory condition (condition grades 1,2 or 3).	New measure	Not assessed	Achieved	Achieved	Achieved	Achieved
A choice of new materials and current information is available throughout the year.	# of new items per 1,000 local residents.	Existing measure	432 items per 1,000 local residents	≥ 300 items per 1,000 residents	≥ 300 items per 1,000 residents	≥ 300 items per 1,000 residents	≥ 300 items per 1,000 residents
	The number of active library users.	New measure	1373	Maintain or increase 2013/14 baseline	Maintain or increase 2013/14 baseline	Maintain or increase 2013/14 baseline	Maintain or increase 2013/14 baseline
To provide parks and reserves that are tidy and well maintained spaces.	Percentage of parks and reserves related customer urgent enquiries resolved within 24 hours.	Existing measure	99% in 48 hours	≥85%	≥85%	≥85%	≥85%
To provide playgrounds which are fit for purpose and safe.	% of playground assets complying with safety standards.	New measure	No baseline	≥85%	≥85%	≥85%	≥85%

* Baseline based on May 2014 - April 2015 performance as current contract only started September 2013

Cost of Tairua-Pauanui Community spaces and development

Tairua/Pauanui	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$19.76
Capital Expenditure	\$2.72
Total Tairua/Pauanui spend	\$22.48
Total Council spend	\$1,099.63
Total percentage of budget spent on Tairua/Pauanui	2.04%



Thames Community spaces and development

What we do

- Airfields - Council operates the facility in Thames which is used primarily for recreational use and some commercial operations. The airfield also acts as a useful resource in case of emergency.
- Cemeteries - There are four cemeteries in the Thames Community Board area - Shortland Historic Cemetery, Totara Memorial Park, Waipatukahu Point Reserve, Omaha Cemetery Reserve (Hikutaia).
- Community centres and halls - Thames Civic Centre is a major facility operated by the Community Board. The facility in Te Puru is run by local community organisations with financial support from the Community Board.
- Harbour facilities - In Thames there is an all tide boat ramp at Kopu and Shortland Wharf. The activity provides facilities for both recreational and commercial purposes.
- Libraries - The largest library in the district is located in Thames and shares its collection with a number of other locally run libraries across the district. The library runs a variety of community programmes and services to schools and the homebound.
- Parks and reserves - The Parks and reserves activity maintains an open space network to provide spaces for a variety of recreational and leisure purposes. There are playgrounds in the following parks and reserves - Rhodes Park, Hauraki Terrace, Porritt Park, Victoria Park. The main sports area is located at Rhodes Park.
- Public conveniences - Thames area has 14 public conveniences. Facilities include public toilets and changing facilities.
- Swimming pool - The only year round pool operates in Thames. The pool is open air but during the winter months a temporary inflatable structure is placed over the pool allowing year round use. The pool delivers an extensive swimming programme for all ages and abilities contributing positively to water safety, and hosts a successful competitive swimming club.

Future Projects

The financially significant projects for Thames Community Spaces and Development are below. A full list of the capital expenditure programme for the Community Spaces and Development activity is provided in the financial section for this group of activities.

- Airfield improvements (in 2015/16)
- Library building functionality improvements (over 2015-2017)
- Multisport Indoor Sports Facility (over 2015-2017)
- Rhodes Park Grandstand upgrade (in 2018/19)
- Public Toilet replacements (over 2015-2019) - includes a minor upgrade of the Brown Street toilets (Thames) in 2015/16 then a full replacement in 2018/19.
- Thames Pool renewals in 2020/21)
- Thames Skate Park (in 2015/16 works carried over from 2014/15)

Service levels and performance measures

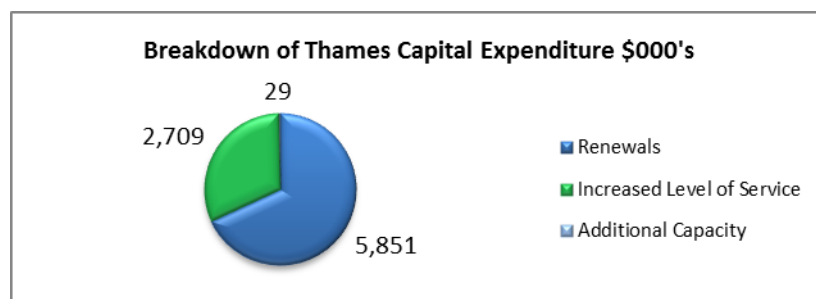
Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Thames airfields is safe for small aircraft.	Civil Aviation Authority (CAA) safety requirements are achieved.	Existing measure	CAA accreditation achieved.	Achieved	Achieved	Achieved	Achieved
Council provides cemeteries that are tidy and well maintained spaces.	% of cemeteries maintained to mowing and litter standards.	New measure	96%*	≥ 85%	≥ 85%	≥ 85%	≥ 85%
	% of cemetery internment requests responded to ≤ one day.	Existing measure	100%	≥ 90%	≥ 90%	≥ 90%	≥ 90%
Thames civic centre is available and utilised for community activities.	% of actual hours community centres are used compared to total available time.	Existing measure	51%	≥40%	≥40%	≥40%	≥40%
The Council's public toilets are clean and safe.	% of urgent customer enquiries resolved within 48 hours.	Existing measure	93%	≥85%	≥85%	≥85%	≥85%
Council provides harbour facilities that are safe to use.	Wharves are assessed in satisfactory condition (condition grades 1,2 or 3).	New measure	Not assessed	Achieved	Achieved	Achieved	Achieved

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
A choice of new materials and current information is available throughout the year.	# of new items per 1,000 local residents.	Existing measure	349 items per 1,000 local residents	≥ 300 items per 1,000 residents	≥ 300 items per 1,000 residents	≥ 300 items per 1,000 residents	≥ 300 items per 1,000 residents
	The number of active library users	New measure	6,193	Maintain or increase 2013/14 baseline	Maintain or increase 2013/14 baseline	Maintain or increase 2013/14 baseline	Maintain or increase 2013/14 baseline
To provide parks and reserves that are tidy and well maintained spaces.	Percentage of parks and reserves related customer urgent enquiries resolved within 24 hours.	Existing measure	99% in 48 hours	≥85%	≥85%	≥85%	≥85%
To provide playgrounds which are fit for purpose and safe.	% of playground assets complying with safety standards.	New measure	No baseline	≥85%	≥85%	≥85%	≥85%
Council provides a safe year round swimming pool.	Thames Pool meets Pool Safe accreditation standards.	Existing	Achieved	Achieved	Achieved	Achieved	Achieved

* Baseline based on May 2014 - April 2015 performance as current contract only started September 2013

Cost of Thames Community spaces and development

Thames	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$40.55
Capital Expenditure	\$8.59
Total Thames spend	\$49.14
Total Council spend	\$1,099.63
Total percentage of budget spent on Thames	4.47%



Whangamata Community spaces and development

What we do

- Cemeteries - In addition to the operational cemetery there is a disused cemetery at Aileen Block (Whangamata).
- Community centres and halls - Whangamata Civic Centre is a major facility operated by the Community Board. There is also a facility in Opoutere run by a local community organisation with financial support from the Community Board.
- Harbour facilities - Whangamata has a commercial wharf facility and a boat ramp.
- Libraries - The Whangamata library, which is managed by volunteers, is co-located in the area office building and includes the visitor information centre.
- Parks and reserves - The Parks and reserves activity maintains an open space network to provide spaces for a variety of recreational and leisure purposes. Williamson Park is identified as a key asset due to high summer demand. There are playgrounds in the following parks and reserves in the community board area - Beach Road, the Fire Station, Island View, and Onemana.
- Public conveniences - There are 13 public conveniences in the community board area.

Future Projects

The financially significant projects for Whangamata Community Spaces and Development are below. A full list of the capital expenditure programme for the Community Spaces and Development activity is provided in the financial section for this group of activities.

- Williamson Park Redevelopment (over 2015-2018)
- Beach Road Playground (in 2017/18)
- Onemana Toilet upgrade (in 2016/17)

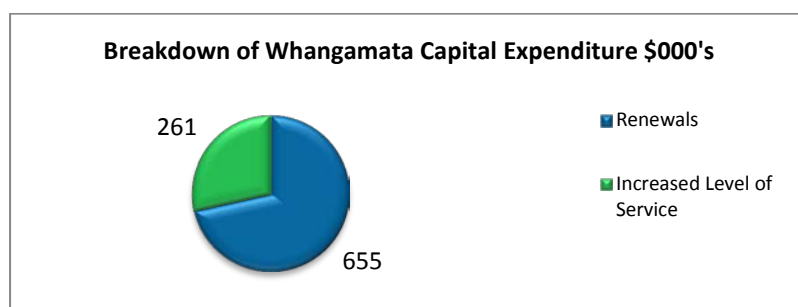
Service levels and performance measures

Level of Service	Performance Measure	History	Baseline 2013-14	2015- 16	2016- 17	2017- 18	2018- 25
Council provides cemeteries that are tidy and well maintained spaces.	% of cemeteries maintained to mowing and litter standards.	New measure	100%*	≥ 85%	≥ 85%	≥ 85%	≥ 85%
	% of cemetery internment requests responded to ≤ one day.	Existing measure	100%	≥ 90%	≥ 90%	≥ 90%	≥ 90%
To provide or support community centres and halls in proportionate/suitable for the communities they serve.	% of actual hours community centres are used compared to total available time.	Existing	53%	≥40%	≥40%	≥40%	≥40%
The Council's public toilets are clean and safe.	% of urgent customer enquiries resolved within 48 hours.	Existing	93%	≥85%	≥85%	≥85%	≥85%
Council provides harbour facilities that are safe to use.	Wharves are assessed in satisfactory condition (condition grades 1,2 or 3).	New measure	Not assessed	Achieved	Achieved	Achieved	Achieved
To provide parks and reserves that are tidy and well maintained spaces.	Percentage of parks and reserves related customer urgent enquiries resolved within 24 hours.	Existing measure	99% in 48 hours	≥85%	≥85%	≥85%	≥85%
To provide playgrounds which are fit for purpose and safe.	% of playground assets complying with safety standards.	New measure	No baseline	≥85%	≥85%	≥85%	≥85%

* Baseline based on May 2014 - April 2015 performance as current contract only started September 2013

Cost of Whangamata Community spaces and development

Whangamata	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$17.74
Capital Expenditure	\$0.92
Total Whangamata spend	\$18.66
Total Council spend	\$1,099.63
Total percentage of budget spent on Whangamata	1.70%



Significant negative effects from these activities on local community

Thames Community spaces and development - No significant negative effects have been identified.

Coromandel-Colville Community spaces and development - meeting the needs of the commercial and leisure boating sectors at Sugarloaf/Hannafords jetty have at times resulted in congestion and user conflicts. Attempts to mitigate this are reflected in the Coromandel Harbour investigations.

Mercury Bay Community spaces and development - No significant negative effects have been identified.

Tairua-Pauanui Community spaces and development - No significant negative effects have been identified.

Whangamata - Community spaces and development - No significant negative effects have been identified .

Potential negative effects for community centres and halls, public conveniences, harbour facilities, parks and reserves are not considered to be significant and are dealt with through effective management of facilities. No significant negative effects on the local community have been identified for the following - airfields, cemeteries, libraries

Community spaces and development - Funding Impact Statement for the ten years ending 30 June 2025

	2014/2015 Annual Plan	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	1,057	0	0	0	0	0	0	0	0	0	0
Targeted rates	7,685	9,959	10,396	10,748	10,948	11,232	11,509	11,717	12,066	12,596	13,074
Subsidies and grants for operating purposes	2	1,588	55	55	56	34	3	3	3	3	3
Fees and charges	1,359	1,364	1,474	1,519	1,570	1,609	1,640	1,673	1,708	1,747	1,787
Internal charges and overheads recovered	587	51	52	53	54	55	56	57	59	60	62
Local authorities fuel tax, fines, infringement fees and other receipts	2	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	10,693	12,962	11,977	12,376	12,627	12,929	13,207	13,450	13,836	14,406	14,926
Applications of operating funding											
Payments to staff and suppliers	5,238	8,747	6,616	5,614	5,664	5,790	5,901	6,083	6,350	6,423	6,624
Finance costs	330	317	361	366	355	324	303	251	191	180	122
Internal charges and overheads applied	2,907	3,366	3,422	3,547	3,528	3,570	3,719	3,796	3,970	4,298	4,272
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	8,474	12,430	10,400	9,528	9,547	9,685	9,923	10,131	10,511	10,901	11,017
Surplus (deficit) of operating funding (A - B)	2,218	533	1,577	2,848	3,080	3,244	3,284	3,319	3,325	3,505	3,909
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	250	1,040	149	9	747	20	0	0	0	0	0
Development and financial contributions	347	593	663	698	730	624	628	582	588	595	850
Increase (decrease) in debt	1,395	1,935	977	128	(722)	(62)	(414)	(666)	1,181	2,851	(1,297)
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	1,993	3,569	1,788	835	754	582	213	(84)	1,770	3,447	(447)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	1,077	251	391	314	119	89	202	96	100	6,394	210
- to improve the level of service	3,258	4,329	2,117	1,239	2,255	496	535	490	342	279	284
- to replace existing assets	666	1,339	1,976	1,374	2,473	864	1,062	587	2,990	714	2,919
Increase (decrease) in reserves	(790)	(1,818)	(1,119)	756	(1,013)	2,377	1,698	2,061	1,663	(435)	48
Increase (decrease) in investments											
Total applications of capital funding (D)	4,211	4,101	3,365	3,683	3,834	3,826	3,497	3,235	5,095	6,952	3,462
Surplus (deficit) of capital funding (C - D)	(2,218)	(533)	(1,577)	(2,848)	(3,080)	(3,244)	(3,284)	(3,319)	(3,325)	(3,505)	(3,909)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Community spaces and development - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Cemeteries											
Minor Projects	17										
Total Cemeteries	17										
Public Conveniences											
Renewals	321										
Total Public Conveniences	321										
Thames											
Airfields											
Renewals		2	2	2	2		2	2	2	2	
Improvements		53									
Halls											
Furniture & Fittings		5	5	5							
Thames Civic Centre Upgrade		48									
Swimming Pools											
Renewals	16	25	8	17			175				
Building Compliance & H&S		19									
Toddler Pool & H&S		8									
Libraries											
Library Books	76	81	83	86	89	93	97	101	107	112	118
Furniture & Fittings	3	5	5	44	6	40	6	6	6	7	7
Building Functionality Improvements		86	79								

Community spaces and development - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Harbour Facilities											
Renewals	13										
Kopu Boat Ramp		2									
Wharf Renewals			5	133	43						1,598
Boat Ramp Renewals											93
Parks & Reserves											
Neighbourhood Reserves	12										
Renewals	13	39	46	107	112	70	72	55	82	78	86
Thames Skatepark	163	330									
Minor Reserves Projects	97	128									
Reserve Carpark Reseals	14	22	53		33						
Rhodes Park Grandstand Development					2,900						
Public Conveniences											
Renewals		33	11	11	11	12	12	12	142	40	14
New/Replacement Facilities		72	158		167						
Cemeteries											
Renewals		8	18	8	8	12	15	16	42	17	18
Total Thames	407	965	472	413	3,372	227	379	192	381	256	1,933

Community spaces and development - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Coromandel											
Halls											
Citizens Hall Refurbishment	40										
Improvements		21				40					
Renewals		29	27	18	23						
Harbour Facilities											
Hannafords Renewals											303
Hannafords Carpark Expansion											
Sugarloaf Renewals		8									
Fureys Creek Retaining Walls											
Fureys Creek Hardstand						132					
Wharf Renewals		5	43		6	195			2,210		
Boat Ramp Renewals											171
Port Charles Wharf Renewals				21							
Parks & Reserves											
Neighbourhood Reserves	24										
Renewals		44	18	63	134	31	5	4	43	3	56
Minor Reserves Projects		6	47	10							
Coro Sportsville	315		473								
Public Conveniences											
Renewals		5	5	97	33	6	108	6	6	121	141
Cemeteries											
Renewals		17	7	7	7	4	2	2	2	5	23
Total Coromandel	379	134	620	216	203	408	114	12	2,260	129	694

Community spaces and development - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Mercury Bay											
Halls											
Whitianga Civic Centre Fire Brigade Land	45										
Mercury Bay Renewals		21	21	22	22	23	24	25	26	27	28
Whitianga Hall Redevelopment		4					164				
Libraries											
Library Books	30	31	33	34	36	37	39	41	44	47	51
Furniture & Fittings	2	2	3	3	3	3	3	3	3	3	4
Harbour Facilities											
Destination Boat Ramp	142	712			112						
Ferry Landing Historic Wharf Refurbishment	257	411									
Wharf Interpretation Signage	22	24									
Renewals	60	82	84	87	45	63	251	50	52	54	7
Whitianga Wharf Extension									39		
Purangi Ramp Upgrade & New Pontoon			179								
Ferry Landing Pontoon Extension				81							
Kuaotunu Ramp, Breakwater & Carpark					95						
Matarangi Boat Ramp			210								
Parks & Reserves											
Neighbourhood Reserves	227										
Renewals	49	154	158	162	167	173	179	186	194	202	211
Whitianga Sports Ground		638	263	114	279	115	66	248			
Whitianga Taylors Mistake/Esplanade				270							

Community spaces and development - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Coroglen Land Purchase											
Coroglen Upgrade	95										
Minor Reserves Projects	139	154	158	162	167	173	179	186	194	202	211
Reserve Carpark Rd Reseals/Seals		51	53	54	56	58	60	62	65	67	70
Hot Water Beach Parking Management		31									
Brophy's Beach Coastal Erosion	680	775									
Hahei Park & Ride Development		438					179				
Dundas St Reclamation										6,204	
Public Conveniences											
Renewals		63	65	227	69	71	74	76	80	83	87
Hot Water Beach Toilet Upgrade		82	613								
Bull Paddock New Toilet			168								
Buffalo Beach New Toilet			168								
Cemeteries											
Renewals		8	8	8	8	20	9	9	10	10	11
Mercury Bay Cemetery Stage 2	40	543									
Total Mercury Bay	1,788	4,223	2,181	1,223	1,058	737	1,227	887	705	6,899	678

Community spaces and development - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Tairua/Pauanui											
Airfields											
Radio/Computer Equipment		2									
Halls											
Pauanui Community Amenity	473										
Pauanui Community Amenity - Land											
Pauanui Community Amenity - Furniture &	12										
Libraries											
Library Books	9	9	10	10	10	11	11	11	12	12	13
Furniture & Fittings	2	3	3	3	3	3	3	3	3	3	4
Harbour Facilities											
Renewals	16	9	79	65							
Tairua Mary Beach Wharf Boat Ramp	1,181	380	772								
Pauanui Royal Billy Boat Ramp/Pontoon				378							
Pauanui Wharf Pontoon Replacement					112						
Parks & Reserves											
Renewals	14	15	16	16	22	23	24	25	26	27	28
Minor Reserves Projects	47	15	32	189	33	23	24	25	26	40	42
Coastal Walkways	85										
Pauanui Kennedy Park Reserve Carpark				26							
Reserve Carpark Reseals		12	9	40							
Public Conveniences											
Renewals			7	14							
Cemeteries											
Total Tairua/Pauanui	1,839	446	927	741	180	60	62	64	67	83	87

Community spaces and development - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted AP 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Whangamata											
Harbour Facilities											
Renewals	50	10	5	5							
Parks & Reserves											
Neighbourhood Reserves	133										
Renewals	14	15	16	16	17	17	18	19	19	20	21
Minor Reserves Projects	46	117	89	16	17						
Harbour Walkway/Cycleway	8	8	37								
Reserve Carpark Reseals			11	4							
Williamson Park Redevelopment				184							
Beach Road Playground Upgrade				108							
Public Conveniences											
Onemana Renewals			126								
Cemeteries											
Total Whangamata	250	151	284	334	33	17	18	19	19	20	21
TOTAL	5,001	5,919	4,484	2,927	4,847	1,449	1,799	1,173	3,432	7,387	3,414

Economic Development

This group of activities is made up of the following activities:

- Economic Development

What we do

Economic Development

Through the implementation of the Council's events and economic development strategies the economic development activity will provide:

- advocacy for a business friendly environment for existing business on the Coromandel
- sector and business growth and development
- investment attraction and facilitation
- tourism destination management, marketing and visitor services
- attraction and sponsorship of major events
- development of key economic development related infrastructure
- a compelling economic and investment brand for the Thames-Coromandel

Future projects for Economic Development

The financially significant economic development projects are below. A full list of the capital expenditure programme for the Economic Development activity is provided in the financial section for this group of activities.

Anchor projects

- Coromandel Harbour and Sugarloaf development supporting the aquaculture industry which includes:
 - Te Kouma road intersection upgrade (in 2017/18)
 - Windy Point upgrade (in 2017/18)
- Great Walks project which includes: -
 - Lees Road (Hahei) seal extension and car park in 2016/17).
- Hauraki Rail Trail Stage 2

Other projects

- Major events programme to encourage a broader range of major events especially in the off-peak season.
- Joint Venture investment marketing – working in partnership with other key economic development agencies such as ATEED to increase our reach and product offering. A Council bid for a portion of Central Government's \$350 million investment into urban and rural broadband.
- Work with the short-term accommodation sector during 2015/16 on a method for a funding contribution to the Council's Economic Development activity.

What's changed about Economic Development

The economic development activity has become a key focus in the last two years. There was an increase in the activity's level of service in the 2014/15 Annual Plan and there is a sustained focus on the different components of economic development throughout the ten years of the Plan.

As the activity is either project based, or funding others to deliver marketing and promotional activities, there are no direct service level changes. The main changes to the cost of the service arise because the Great Walks project contributions from Council are lower in the 2015/16 and 2016/17 years than in the 2014/15 year.

Why we provide Economic Development

The Council considers that economic development is a priority now more than ever. The Economic Development Activity is responsible for bringing a consistent and integrated district-wide approach to economic development, tourism and major events to help improve the Coromandel's economic performance and to support and enhance the ability of the district to compete nationally. We promote projects to increase the wealth of our district, capitalising on our district's existing strengths and opportunities. Our ultimate goal is to create an environment where it is an easy decision for the private sector to invest in businesses and jobs in the Coromandel and where it is an easy decision for our non-resident population to spend more time here or decide to live here permanently.

This activity contributes to the following Council outcomes:

- A prosperous district
- A liveable district
- A clean and green district

Significant negative effects from these activities on local community

The Economic Development Strategy clearly articulates that economic growth will not be pursued at the expense of our environment on the Coromandel. The work programme has been developed to reduce risk in this regard. No significant negative effects on the local community have been identified from delivering this activity.

Service levels and performance measures for Economic Development

Level of Service	Performance Measure	History	Baseline 2013-14	2015-16	2016-17	2017-18	2018-25
Implement strategies and programmes to support and facilitate sustainable economic growth on the Coromandel.	Proportion of Priority One Economic Development Strategy Work Programme achieved. (Expressed as a number or % dependent on scale and detail of programme)	Refined	Components of previous performance measures will be incorporated into milestones to be defined in Action Plan milestones.	Programme to be ratified by Economic Development Committee*	Defined in Annual Plan	Defined in Annual Plan	Defined in Annual Plan

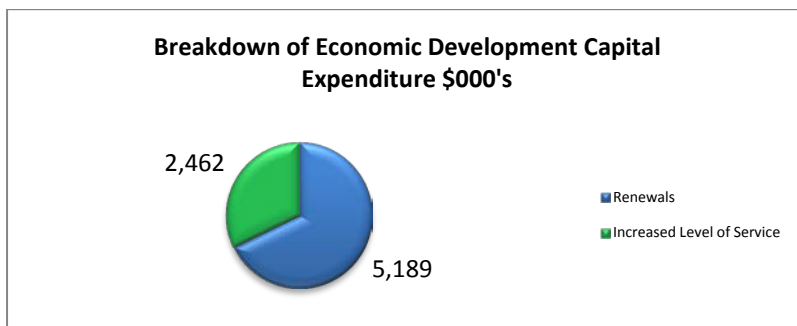
*The 2015/16 target is to meet 75% of the following work programme:

- Contract management of Destination Coromandel and ISITE SLAs
- Deliver the 2015/16 Major Event Sponsorship Funding Programme
- Deliver the 2015/16 Summertimes Magazine and marketing programme
- Deliver joint venture food marketing programme with ATEED
- Deliver 2015/16 WW1 Forest programme
- Deliver 2015/16 Project Kopu work programme
- Invest in improving Broadband services on the Coromandel and compete for Government funding
- Formalise the business broker services at TCDC
- Establish a property development investment package/incentive programme
- Develop a Better Business Case (Treasury model) to identify potential investment opportunities with Goldfields mall owners
- Implement a youth employment initiative
- Deliver a Coromandel Arts Strategy
- Deliver a heritage park concept and action plan

- Adopt a Coromandel Harbour Strategy
- Deliver stage 1 of the Coromandel Walks
- Deliver stage 2 of the HRT (K2K)
- Deliver a project definition and business case for improved medical services in Whitianga
- Deliver 2015/16 Sugarloaf project milestones

Cost of Economic Development

Economic Development	
2015/2025 Expenditure	\$ millions
Operating Expenditure	\$27.24
Capital Expenditure	\$7.65
Total Economic Development spend	\$34.89
Total Council spend	\$1,099.63
Total percentage of budget spent on Economic Development	3.17%



Economic Development - Funding Impact Statement for the ten years ending 30 June 2025

	2014/2015 Annual Plan	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	856	782	859	1,345	1,345	1,341	1,434	1,401	1,197	1,187	1,185
Targeted rates	637	612	611	609	608	606	605	603	601	398	444
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	356	309	716	724	733	742	751	762	773	785	798
Internal charges and overheads recovered	399	338	322	438	431	413	451	485	464	436	370
Local authorities fuel tax, fines, infringement fees and other receipts	1	1	1	1	1	1	1	1	1	1	1
Total operating funding (A)	2,249	2,042	2,509	3,118	3,117	3,103	3,243	3,252	3,036	2,808	2,798
Applications of operating funding											
Payments to staff and suppliers	2,716	2,597	1,874	1,583	1,331	1,308	1,313	1,332	1,351	1,364	1,372
Finance costs	36	37	106	169	174	173	168	129	84	68	46
Internal charges and overheads applied	608	663	743	852	851	870	931	931	953	1,028	1,002
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	3,360	3,298	2,723	2,605	2,355	2,351	2,411	2,392	2,389	2,460	2,419
Surplus (deficit) of operating funding (A - B)	(1,111)	(1,256)	(214)	514	762	752	832	860	647	348	379
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	2,040	1,325	3,428	1,261	(650)	1,018	(723)	(752)	(541)	936	(274)
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	2,040	1,325	3,428	1,261	(650)	1,018	(723)	(752)	(541)	936	(274)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
- to improve the level of service	850	0	1,043	0	0	830	0	0	0	589	0
- to replace existing assets	0	0	2,094	1,676	0	830	0	0	0	589	0
Increase (decrease) in reserves	79	70	76	99	112	110	108	107	106	106	105
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	929	70	3,214	1,775	112	1,770	108	107	106	1,283	105
Surplus (deficit) of capital funding (C - D)	1,111	1,256	214	(514)	(762)	(752)	(832)	(860)	(647)	(348)	(379)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Economic Development - Capital Expenditure (Property, Plant and Equipment Projects)

	Adopted 2014/2015 (\$000)	Forecast 2015/2016 (\$000)	Forecast 2016/2017 (\$000)	Forecast 2017/2018 (\$000)	Forecast 2018/2019 (\$000)	Forecast 2019/2020 (\$000)	Forecast 2020/2021 (\$000)	Forecast 2021/2022 (\$000)	Forecast 2022/2023 (\$000)	Forecast 2023/2024 (\$000)	Forecast 2024/2025 (\$000)
Economic development											
Coromandel Harbour Facilities	850										
Coromandel Harbour Sugarloaf			2,087			1,660				1,178	
Coromandel Harbour - Te Kouma Rd Intersection				649							
Coromandel Harbour - Windy Point				1,027							
Great Walk - Lees Rd Seal Extension			1,051								
	850		3,138	1,676		1,660				1,178	

Policies and statements

We prepare policies and strategies for a number of reasons:

- to ensure consistent decisions and actions are made across our business
- to provide some transparency of decision-making processes to the public
- to be efficient in the way we work - one well thought-out decision in the form of a policy can be applied to many cases, and staff working within the business have a framework to help them get on with the job
- to meet legal requirements to produce policies

This section includes the following policies and statements:

- Revenue and Financing Policy - describes how the Council funds each of its activities and the reasons for the choice in funding tool.
- Significance and Engagement Policy - signals the type of engagement that will occur to fit the level of significance for the issue or to those affected.
- Contribution to decision-making by Māori - outlines the steps the Council intends to take to foster the development of Māori capacity to contribute to decision-making processes.
- Council-controlled organisation - outlines the objectives, nature and scope of activities and performance targets for Council's sole council-controlled organisation.
- Water and sanitary assessments - identifies any significant variations between the Water and Sanitary Assessment (WASA) and this Long Term Plan.

Revenue and Financing Policy

What is the Revenue and Financing Policy?

The Revenue and Financing Policy sets out how the Council funds each of its activities and explains the reasons for each. The policy provides ratepayers and customers with predictability and certainty about the sources for funding for our activities and in conjunction with the Long Term Plan provides certainty on the level of those funds. In determining how activities are funded the Council is obliged to equitably share the costs of delivering services across different users as well as ensuring equity between current and future generations. In deciding how to fund each activity, the Council considers the nature of the services provided and who benefits from those services.

Section 101 (3) of the Local Government Act 2002 (the Act) details the factors that Council must consider in choosing between the various funding sources identified in Section 103 (2). It reads as follows:

101 Financial management

(3) The funding needs of the local authority must be met from those sources that the local authority determines to be appropriate, following consideration of, -

(a) in relation to each activity to be funded, -

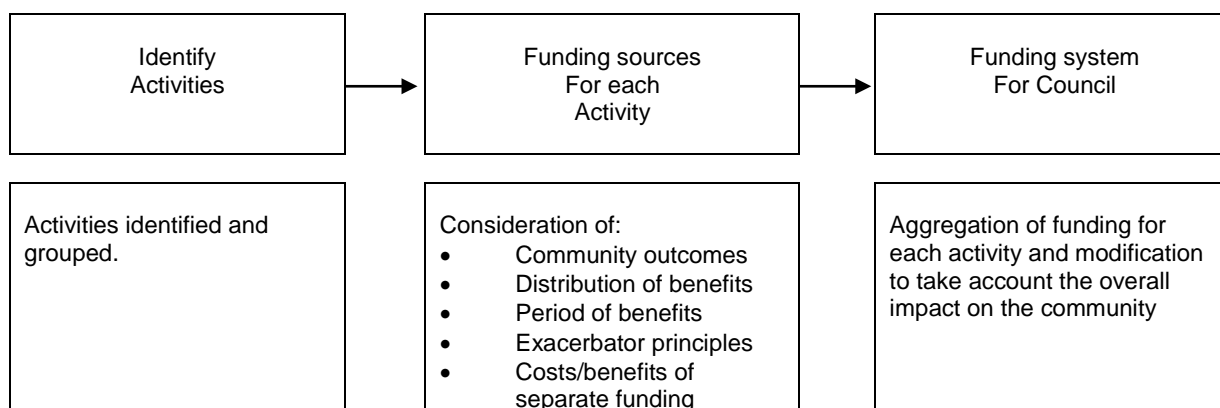
- (i) the community outcomes to which the activity primarily contributes; and*
- (ii) the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals; and*
- (iii) the period in or over which those benefits are expected to occur; and*
- (iv) the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity; and*
- (v) the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities; and*

(b) the overall impact of any allocation of liability for revenue needs on the community.

Implicit within the above provisions are three key steps to the development of a revenue and financing policy. These are:

1. the identification of activities;
2. the application of considerations relevant to each activity [refer section 101(3)(a)] leading to a proposed selection of funding mechanisms and quantum to be funded from each tool for each activity; and
3. consideration of the overall impact of the proposed selection of funding mechanisms for all activities on community, and if necessary modification.

The diagram below demonstrates these three steps



In developing this policy Council considered each of its activities' funding structures separately. The factors considered in relation to each activity can be described as follows:

- The community outcomes that the activity primarily contributes to -
- The selection of revenue and financing mechanisms for a particular activity should not work against the achievement of community outcomes. Rather Council needs to have regard to the outcomes to be derived from its involvement in the activity.
- The distribution of benefits -
- Consider who benefits from the activity (be they individuals, groups of individuals or the community generally). A key part of the analysis required under this factor relates to consideration of the relative level of benefits associated with each activity.
- The period over which benefits occur –
- Consider not only who benefits from the activity now, but also who will benefit from the activity in the future. The 'long' economic life of many fixed assets suggests that future ratepayers should also meet a share of the cost of these services.
- The exacerbator pays principle –
- Consider whether there are parties whose action or inaction gives rise to the need for particular expenditure on an activity.
- The costs and benefits of funding the activity in a different manner to the way other activities are funded –
- this requirement includes an assessment of the cost efficiency of funding an
- Activity using its own specific funding tool (e.g. a targeted rate) as opposed to combining the funding with other activities.
- Inevitably, the consideration of costs and benefits in relation to the possible use of any particular funding tool includes an assessment of the practicability of the use of a separate funding tool.

The Act gives no greater emphasis to any one of the above factors and Council is entitled to consider how much weight it gives to any, or all, of the factors.

Step 1 Identification And Grouping Of Activities
These are set out in the policy.

Step 2 Funding For Each Activity
Council reviewed each activity - the 'activity funding analysis' is available on our website at www.tcdc.govt.nz/ltp under the Revenue and Financing Policy heading.

Step 3 Community Impacts
Council then considered the overall impacts of any allocation of liability for revenue needs on the community.

This part of the process is quite difficult and remains the prerogative of the Council itself. The Council not only considered the overall revenue burden on the community but also the potential financial impact within its community from proposed changes to its Development Contributions Policy and funding structure of a number of its activities.

When considering project cost allocation of the Eastern Seaboard Wastewater Plants at Whitianga, Tairua/Pauanui, and Whangamata, which previously contained a significant portion of additional capacity requirements, the Council has also considered the impacts of the debt which was planned to be recovered from future users but in the interests of equity and fairness will now be recovered from all users – both existing and future.

Key changes to the policy

Key changes the Council is proposing to the Revenue and Financing Policy are:

- Changing the funding of the Stormwater activity from a local-funded activity to a district-funded activity.
- Changing the funding of Public conveniences and Cemeteries from district-funded activities to local-funded activities.
- Classifying Bed and Breakfast businesses who have 4 or more bedrooms available for short term accommodation as Commercial rather than Residential ratepayers.

Other changes to the policy

- A number of the Council's activities have been restructured from the 2012 Long Term Plan. For the most part, the funding of the affected services has not changed, where funding has changed it is included in the key changes highlighted above or in the list that follows.
- The district component of the **Grants and Remissions** activity is to be funded through a uniform annual general charge rather than the general rate.
- The **District Plan** activity is to be funded through a uniform annual general charge (UAGC) rather than the current combined funding from the general rate and uniform annual general charge (UAGC).
- The **Economic Development** activity includes provision for capital expenditure to be funded by grants and subsidies.
- The funding split for the **Community Spaces and Development** activity group changes to a medium portion from land value based rates, a medium portion from a fixed charge rate and a low portion from user fees and charges.

The Council has reconsidered the beneficiaries and exacerbators of all its activities through the review and has identified more activities that the ratepayers of properties all benefit equally. In these cases the Council considers that it is fairer to distribute the costs uniformly over the affected properties. That means all ratepayers pay the same amount regardless of the property value.

Other proposed changes consulted on but not implemented

- The proposed \$200 annual fee for anyone advertising to rent their home as short-term holiday accommodation will not be introduced this year.
Council will now begin work with the short-term accommodation service providers like Bachcare, Bookabach, Trademe and small Bed and Breakfast owners to look at what methods can be used to see how the groups they represent can contribute financially to our economic development activity. If voluntary solutions are not found, then the proposed fee will be put in next year's Draft Annual Plan.
- The proposal to change the funding of the Tairua, Pauanui, Whangamata and Coromandel Information Centres from district-funded to local funding over the next three years was deferred. An annual review of the funding arrangements for I-sites/Information Centres will take place while longer term arrangements are developed and consulted on.

Revenue and Financing Policy

The Revenue and Financing Policy sets out how the Council funds each of its activities and why. The Council is required to have this Policy to provide predictability and certainty to customers about the sources and levels of funding.

The Policy is set out in three sections as follows:

1. taking an equitable approach
2. description of funding mechanisms
3. funding of activities.

Review

The Revenue and Financing Policy is reviewed three-yearly as part of the ten year planning process.

Supporting documentation available

Documentation of the activity analysis supporting this policy is available on our website www.tcdc.govt.nz/ltp under the Revenue and Financing heading.

Taking an equitable Approach

In determining how activities are funded the Council is obliged to equitably share the costs of delivering services across different users as well as ensuring equity between current and future generations. In deciding how to fund each activity, the Council considers the nature of the services provided and who benefits from those services.

It takes into account:

- the council outcomes¹ to which an activity contributes
- the distribution of benefits between the community as a whole, identifiable parts of the community and individuals
- the period during which the benefits are expected to occur
- the extent to which actions, or inactions, of individuals or groups contribute to the need to undertake the activity
- the costs and benefits of funding the activity distinctly from other activities.

It then considers the overall impact of any allocation of liability for revenue needs on the District, local communities and communities of interest.

Guiding principles

The Council has identified some overarching principles that it considers important in taking a fair and equitable approach to funding its activities.

Essential services

The Council considers that some of its services are considered essential and fundamental to the functioning communities in the Thames-Coromandel District. These include water, wastewater, stormwater, roads and footpaths (district) and rubbish and recycling.

The District should have (over time) equitable access to the level of essential services that a community requires to meet their needs, regardless of whether there are differences in cost (while noting that need may be specific to different communities).

Differences in the cost of delivering these services locally are often due to factors outside of the communities control such as the sensitivity of the surrounding environment on the availability of water at source. Hence, the Council does not see it as appropriate to recognise exacerbators based on the catchments or areas in which users may choose to access services. Rather, the

¹ For the purposes of this policy, the term 'council outcomes' in this policy means 'community outcomes' as defined in the Local Government Act 2002.

Council considers that communities through the District benefit from those services and has therefore chosen to have a consistent approach to the way it views the beneficiaries and exacerbaters of these services.

Ability to pay

Concerned about the public's ability to pay rates, the Council seeks to maintain an affordable and predictable level of rates in the future. To do this it has increased the use of alternative revenue sources while maintaining a conservative approach to borrowing and investment.

District diversity

The Council also acknowledges the diversity of our communities, and wishes to recognise the different users and needs in its rating structure where considered appropriate. This includes targeting funding (whether it be through rates or user charges) to those who generate demand or benefit from Council services, but only to an extent that is considered affordable.

In addition, a priority of the Council is to empower local communities to have greater decision-making on services that it considers are local in nature. This includes activities which are considered to be non-essential (but still important) activities and therefore may vary across local communities.

Because this approach enables community boards to set these services at a level specific to their community board area, the Council is of the view that these local communities are the primary beneficiaries and exacerbaters of these services rather than the District as a whole. It follows that in these cases, community board area-based funding is considered appropriate.

Funding through rates

The Council has reviewed its approach to allocating funding requirements across ratepayers. Currently the Council funds a number of activities through rates based on value i.e. the higher the rateable value of a rating unit, the higher the proportion of rates assessed. This approach is taken where it is considered that the value of a rating unit is a better indicator of ability to pay.

The Council has identified services where it believes that the ratepayers all benefit equally. In these cases the Council believes that it is fairer in many cases to distribute the costs uniformly. That means the value of the rating unit is not considered when setting and assessing these rates.

There is a limit to how much the Council can fund through uniform charges so not all of the Council's business can be funded this way.

Description of funding mechanisms

Types of expenditure

Broadly speaking the Council has two types of expenses: **operating expenditure and capital expenditure**.

Operating expenditure is used to fund the on-going day-to-day activities and services of the Council.

Capital expenditure is money spent in acquiring or upgrading a business asset such as infrastructure, equipment or buildings. The Council has three categories of capital expenditure spread across its activities:

- *Renewals* – Defined as capital expenditure that increases the life of an existing asset with no increase in service level
- *Increased Level of Service (ILOS)* – Defined as capital expenditure that increases the service level delivered by the asset.
- *Additional Capacity (AC)* – Defined as capital expenditure that is required to provide additional capacity, in whole or part under Council's Development Contributions Policy, necessary to accommodate growth.

Funding mechanisms

Different funding sources are used for different types of expenditure. This document outlines how the Council will fund its expenditure using the following funding mechanisms:

- General rates, including:
 - valuation system
 - differential rating
 - uniform annual general charges
- targeted rates
- lump sum contributions
- fees and charges
- interests and dividends from investments
- borrowing
- proceeds from asset sales
- development contributions
- financial contributions under the Resource Management Act 1991
- grants and subsidies
- other sources.

Rates

The Council distinguishes between two different rates types:

1. General Rate
 - a. General Rate set at a different rate in the dollar of rateable value for different categories of land
 - b. General Rate - Uniform Annual General Charge - set on a per separately used or inhabited part of a rating unit.
2. Targeted Rates

Targeted rates are rates that are charged 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.

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

Investment interest and dividends is used to reduce the amount of Uniform Annual General Charge required.

Borrowing is not a source of revenue itself. Rather it is a 'bridging' mechanism to assist with the financing required for the construction of long-term assets. The debt still needs to be repaid from other sources of revenue (e.g. rates). The use of debt allows us to enjoy the asset now while paying the debt back over time. In this sense it is much the same as a home mortgage. Borrowing is usually used to fund capital works and assets built or provided now before future new consumers use those services. It is used to ensure fairness or 'intergenerational equity' so that current ratepayers pay for the services they use now, and future ratepayers pay their share too. It's only used where other available funding sources are exhausted. Council only uses borrowing to fund operational expenditure when it is financially prudent to do so.

Proceeds from asset sales are the monies received from selling physical assets, such as plant and equipment. They are initially used to repay debt associated with that asset. Any remaining proceeds will be used to fund a replacement asset or fund other capital expenditure within an activity that was funded by the same funding source of the asset sold.

Development contributions are the funds received from developers when they develop property. They are used to fund capital works that are driven by the need to provide services to our growing communities. As the cost of growth is driven by development, the Council considers that it is equitable that a development should meet its share of the resulting costs. The Council's Development Contributions Policy details the method by which development contributions are obtained to fund the infrastructure required due to property growth. Council can only use Development Contributions to fund growth related capital expenditure.

Financial contributions are contributions required under the Resource Management Act 1991. The Council is still receiving financial contributions for some older resource consents. The only financial contribution currently assessed on new consents is for car parking purposes. These contributions are used for the financing of capital expenditure, which falls within the requirements of that Act.

Grants and subsidies are funding received from other agencies, usually for a specific purpose. As such, they are used to fund those purposes.

Other sources including reserves are funds for specific purposes. *Retained earnings* are used to fund operating or capital expenses at the Council's discretion. *Special reserves* will be used to fund either operating or capital expenses according to the policy applying to those reserves.

Depreciation reserves are funds in which the probable replacement cost of equipment is accumulated each year over the life of the asset, so that it can be replaced readily when it becomes obsolete. These reserves are used to fund both the renewal and increased level of service categories of capital expenditure.

User fees and charges are fees charged to individuals or groups who are directly using a Council service. In this case, there is a direct benefit to an individual. User fees and charges also include rental income, and trade waste fees and charges. For a user charge to be charged, the beneficiaries must be able to be identified and charged directly. The Council also considers issues like the affordability of user charges or how they compare to the market rate for services. The use of user charges may be balanced with other funding sources where the Council believes that a charge set too high will reduce use and therefore diminish the value of the service to the community and impose a greater cost on ratepayers.

Funding of activities

The Council has considered how to apply the available funding mechanisms to its activities. The following table provides a summary of how activities are proposed to be funded. The Council has also completed a detailed assessment which informed this policy and it is available on our website. For operational expenditure, funding portions contributing to each activity are expressed as ranges, from low to high. These ranges equate to the following percentages:

Low:	0- 33%
Medium:	34-66%
High:	67-100%

Application of funding mechanisms to expenditure

Different funding sources are used for different types of expenditure. The Council uses the funding mechanisms as follows:

* Application depends on how the activity to which the capital expenditure relates is funded.

** As set out in Part 4 of the Local Government Rating Act 2002

Funding Mechanism	Operating Expenditure	Capital Expenditure		
		Additional Capacity	Increased Level of Service	Renewals
General rates	✓		✓*	✓*
UAGC	✓		✓*	✓*
Targeted rates	✓		✓*	✓*
Lump sum contributions**				
Fees and charges	✓		✓*	✓*
Borrowing	✓	✓	✓	✓
Asset sales			✓	✓
Development contributions		✓		
Financial contributions		✓		
Grants and subsidies	✓		✓	✓
Depreciation			✓	✓

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
Representation	Representation	District			High		<ul style="list-style-type: none"> Development contributions Borrowing Asset Sales UAGC Depreciation 	District	<ul style="list-style-type: none"> All of the district benefit from the democratic process. This component is considered to be important in contributing to Council outcomes and therefore has a public good. The benefits are ongoing in both the immediate and long term. Need is created by the whole of community for knowledge of and involvement in Council decisions as well as legislation.
		Local			High			District	<ul style="list-style-type: none"> While the particular local communities represented by community boards benefit, the district benefits from having equal access to representation. The benefits are ongoing in both the immediate and long term.
	Grants and Remissions	District			High			District	<ul style="list-style-type: none"> The Council provides district grants to community organisations to achieve a greater spread of benefits across the District. Local grants are intended to primarily benefit community board areas.
		Local				High			<ul style="list-style-type: none"> While funding recipients

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
								Community Board Area	receive short term funding, the intent of this activity is to achieve long-term results.
Planning & Regulation	Strategic Planning	District			High		<ul style="list-style-type: none"> Borrowing Asset sales UAGC Depreciation 	District	<ul style="list-style-type: none"> The primary benefit of this activity is to improve community wellbeing in the future through identifying preferred outcomes and putting plans in place to achieve them. This occurs at the District and community board area levels. The benefits of this activity will more often occur in the medium to long term as plans are realised. All ratepayers benefit from this activity to the same degree. The need for this activity is driven by a legislative mandate, and community demand, to identify and meet current and future community needs.
		Local				High		Community Board Area	
	District Plan	-		High			-	District	
									<ul style="list-style-type: none"> The primary benefit of this activity is to identify preferred land use and environmental outcomes and putting plans in place to achieve them. The benefits of this activity

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
									<p>should occur in the short- and long-term as plans are realised.</p> <ul style="list-style-type: none"> All ratepayers benefit from this activity to the same degree The need for this activity is driven by a legislative mandate, and community demand, to identify and meet current and future resource management preferences.
	Resource Consents	Land Use Consents	Medium		Medium		-	District	<ul style="list-style-type: none"> The aim of this activity is to ensure that land use activities in the District are consistent with the District Plan, thereby achieving the environmental outcomes sought. The general public benefit from this. The individuals or organisations which apply for a resource consent benefit from the consent being considered. They also create demand for the activity.
		Monitoring & Enforcement	Low		High			District	<ul style="list-style-type: none"> Individuals or groups who undertake non-permitted land uses oblige the Council to monitor and resolve them, however in many cases the cost of doing so is not fully recoverable.

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
									<ul style="list-style-type: none"> Benefits should occur in the short- to long-term as future land-use outcomes are realised. The RMA 1991 provides for the Council to recover funding through user charges.
	Building Control	Building Consenting	High		Low	Low	-	District	<ul style="list-style-type: none"> The general public benefit from the assurance that buildings are safe, as do the individuals/groups developing their properties. The individuals or organisations undertaking building work create demand for the activity as legislation requires that consent must be obtained.
		Building Enforcement	Med	Low	Low			District	<ul style="list-style-type: none"> Individuals or groups who undertake non-permitted land uses oblige the Council to monitor and resolve them, however in many cases the cost of doing so is not fully recoverable. Benefits should occur in the short- to long-term as buildings remain safe. The Building Act 2004 provides for the Council to recover funding through user charges.
		Land	High					n/a	<ul style="list-style-type: none"> The issuing of LIMs

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
		Information Memoranda							primarily benefits individual applicants immediately.
Protection of People and the Environment	Community Health and Safety	Community Regulations	Medium		Medium		<ul style="list-style-type: none"> Development contributions Borrowing Asset sales UAGC Depreciation 	District	<ul style="list-style-type: none"> This activity benefits the general public of the District and/or local communities through promoting clean, safe and healthy places. Consumers of services such as food outlets benefit from assurance that the food is safe to consume. The use of behavioural controls such as liquor bans may have short-term benefits for the time in which a ban is in place, but also have potential long-term benefits such as changing drinking behaviours. The demand for the activity is created by those who seek community safety and nuisance issues to be addressed, legislation requirements for regulation, those who seek to operate a business requiring such regulation, owners of dogs and those who directly cause the nuisances. Regulations are set and implemented on an
		Health Licensing	Medium		Medium			District	
		Health License Monitoring and Enforcement			High			District	
		Liquor Control	Low		Medium			District	
		Animal Control	Medium		Medium			District	

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
									ongoing basis with current and future outcomes in mind.
	Coastal and Hazard Management	Coastal and Hazard Management		Medium	Medium		<ul style="list-style-type: none"> Borrowing Asset sales General rates General rates Targeted rates Payments in advance 	District	<ul style="list-style-type: none"> The general public benefit from the management of risk to people, property and the physical environment. It also benefits people and properties in specific risk areas for which projects are developed, such as flooding waterways, the Moanataiari special project. Benefits should be realised as projects are put into place and into the future. Some programmes may be implemented to address forecasted hazards such as sea-level rise. The need for the activity is sometimes created through natural causes, however this need can be exacerbated through individuals/groups choosing to own property in areas known to be susceptible to natural hazards.
		Moanataiari Special Project		Low		High		District, Community Board Area & Area of Service	
	Emergency Management	-			High		<ul style="list-style-type: none"> Borrowing Asset Sales UAGC 	District	

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
							<ul style="list-style-type: none"> Depreciation 		<p>to civil defence emergencies. Such emergencies may occur across the District or in particular geographical areas, such as fires on a rural farm. The general public may include residents and visitors.</p> <ul style="list-style-type: none"> The benefits of this activity will most likely be realised whenever a civil defence emergency occurs. Readiness for emergencies will have short- to long-term benefits while responses will usually have short-term benefits. The primary need for this activity is driven by weather events however the degree to which people seek a safe living environment, trigger an emergency or place themselves at risk also contributes to the need for this activity.
Economic Development	Economic Development	District	Low		Medium	Low	<ul style="list-style-type: none"> Borrowing Asset Sales UAGC Depreciation Targeted rates 	District, Community Board Area & Industrial/ Commercial Properties	<ul style="list-style-type: none"> This activity is intended to benefit the public in the medium- to long-term through increasing the overall economic health of the District.
		Local	Medium			Medium	<ul style="list-style-type: none"> Grants & subsidies 	Community Board Area	<ul style="list-style-type: none"> It is envisaged that businesses will benefit

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
									<p>more directly in the short-to long-term through enhancing their operations.</p> <ul style="list-style-type: none"> • Visitors to the District overtime will benefit immediately. • The need for increased economic activity and employment opportunities is a significant driver.
Community Spaces and Development (CSD)	Thames CSD	-	Low			High	<ul style="list-style-type: none"> • Development & financial contributions • Borrowing • Asset Sales • UAGC • Depreciation • Targeted rates • Fees and charges • Other reserves 	Community Board Area	<ul style="list-style-type: none"> • These activities are intended to primarily benefit local communities as defined by community board areas within which the services are based. • Some services benefit visitors and tourists from outside both the district and local area e.g. public conveniences, airfields, Wi-Fi in libraries. • A large number of specific communities of interest will benefit from and drive the need for some services e.g. businesses benefiting from air and marine transport, community groups using community centres as a venue, boat users. • Some benefits are immediate in nature (e.g. borrowing books from
	Coromandel-Colville CSD	-	Low			High	<ul style="list-style-type: none"> • Development & financial contributions • Borrowing • Asset Sales • UAGC • Depreciation • Targeted rates • Fees and charges • Other 	Community Board Area	

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
							reserves		<p>libraries for a short term period) while others are long-term (e.g. ongoing ability to use library services into the future, access to cemeteries.</p> <ul style="list-style-type: none"> Some services will have a limited period of direct benefits such as community halls also the limited lifespan of the current Thames swimming pool. Some user charges can be collected where users are identifiable.
	Mercury Bay CSD	-	Low			High	<ul style="list-style-type: none"> Development & financial contributions Borrowing Asset Sales UAGC Depreciation Targeted rates Fees and charges Other reserves 	Community Board Area	
	Tairua – Pauanui CSD	-	Low			High	<ul style="list-style-type: none"> Development & financial contributions Borrowing Asset Sales UAGC Depreciation Targeted rates Fees and charges Other reserves 	Community Board Area	
	Whangamata CSD	-	Low			High	<ul style="list-style-type: none"> Development & financial contributions Borrowing Asset Sales UAGC Depreciation Targeted 	Community Board Area	

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
							rates <ul style="list-style-type: none"> • Fees and charges • Other reserves 		
Roads and Footpaths	Roads and Footpaths	District		Medium	Low	Medium	<ul style="list-style-type: none"> • Development & financial contributions • Borrowing • Asset sales • UAGC • Depreciation • General rates • Targeted rates • Grants and subsidies 	District	<ul style="list-style-type: none"> • The Council considers district transportation services as essential and the outcomes achieved through delivering it to benefit the District as a whole. Regardless of road usage all residents and visitors are likely to receive some benefit as roads provide a vital network for goods and services. • Providing roads are maintained, the benefits of the activity will be received now and into the future. • Drivers for this activity include road users, users of goods and services requiring road transport. However many of the local factors of district transportation are outside of the control of the public and the community within which services are provided. • Local roading infrastructure including footpaths, street lighting and town centre projects are considered to primarily
		Local				High		Community Board Area	

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
									benefit local communities and the visitors to them. <ul style="list-style-type: none"> Some subsidies are available from external sources including the NZTA.
Solid Waste	Rubbish and Recycling	Litter/Landfills		High			<ul style="list-style-type: none"> Development contributions Borrowing Asset sales Depreciation General rates Targeted rates Fees and charges 	District	<ul style="list-style-type: none"> The broader public benefit from the safeguarding of public health and the cleaner environment that results from this activity. The Council considers this activity as essential to the District and the benefits received by the District as a whole. Direct beneficiaries include the people and organisations which dispose of waste in the District. The operation of transfer stations benefit the communities within which they are located and people passing through those communities. The benefits should continue to be received now and into the future. The collection of waste from properties provides immediate benefits to waste generators on an ongoing basis. The appropriate disposal of waste is intended to have
		Other	Medium			Medium		Area of Service	

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
									<p>a long-term benefit of maintaining our natural environment.</p> <ul style="list-style-type: none"> Those who create the need for the activity include those who wish to maintain the District's natural environment, consent requirements, those who generate waste and those who undertake littering and illegal dumping of waste.
Stormwater	Stormwater	Stormwater		Low		High	<ul style="list-style-type: none"> Development contributions Borrowing Asset sales Depreciation General rates Targeted rates 	District & Area of Service	<ul style="list-style-type: none"> The provision of adequate stormwater collection systems benefits the whole District in preventing ponding of rainwater and landslips, maintaining accessibility and protecting property, but particularly those in urban areas within which stormwater collection infrastructure is provided. Infrastructure will continue to provide for stormwater collection and disposal from urban properties both now and into the future. Local factors of geography and weather are outside of a community's control. While urbanisation exacerbates the effects of these natural factors by altering the natural flow of

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
									water, it should be done in accordance with district land use policies which are set with broader district benefits in mind.
		Land Drainage				High	-	Community Board Area & Area of Service	<ul style="list-style-type: none"> Land drainage services are very localised and small in nature and primarily benefit the users of the land within which the services are provided through maintaining land productivity. These services result in the ongoing drainage of land making that land more productive both now and into the future.
Wastewater	Wastewater	-	Low			High	<ul style="list-style-type: none"> Development & financial contributions Borrowing Asset sales Depreciation Targeted rates Payments in advance 	Area of Service	<ul style="list-style-type: none"> The provision of adequate wastewater collection systems benefits the whole District in preventing environmental pollution, and the Council considers it to be an essential service. Those in urban areas within which wastewater collection infrastructure is provided benefit directly. Infrastructure will continue to provide for these wastewater benefits to be received both now and into the future. Some factors such as treatment standards and

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
									<p>rainfall are outside of a community's control.</p> <ul style="list-style-type: none"> While urbanisation exacerbates the need for the activity, it should be done in accordance with district land use policies which are set with broader district benefits in mind.
Water Supply	Water Supply	-				High	<ul style="list-style-type: none"> Development & financial contributions Borrowing Asset sales Depreciation Targeted rates Payments in advance 	Area of Service	<ul style="list-style-type: none"> The provision of adequate water supplies is considered essential for maintaining life, public health and the protection of property from fire. Those in urban areas within which water supply infrastructure is provided benefit directly. Infrastructure will continue to provide for these wastewater benefits to be received both now and into the future. Some factors such as the sensitivity of the surrounding environment on the availability of water at source are outside of a community's control. While urbanisation exacerbates the need for the activity, it should be done in accordance with district land use policies

Activity group	Activity	Funding component	Funding of operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
			Fees and charges	General Rate - land value	General Rate - UAGC	Targeted Rates			
									which are set with broader district benefits in mind.

* Unless otherwise stated, development contribution catchments are the same as the capital expenditure catchments indicated in the table.

Significance and Engagement Policy

Purpose and scope

- To enable Council and its communities to identify the degree of significance attached to particular issues, proposals, assets, decisions and activities.
- To provide clarity about how and when communities can expect to be engaged in decisions made by Council.
- To inform Council from the beginning of a decision-making process about the extent, form and type of engagement required.

Definitions

Community	A group of people living in the same place or having a particular characteristic in common. Includes interested parties, affected people and key stakeholders
Decisions	Refers to all the decisions made by or on behalf of Council including those made by officers under delegation. (Management decisions made by officers under delegation during the implementation of Council decisions will not be deemed to be significant).
Engagement	Is a term used to describe the process of seeking information from the community to inform and assist decision making. There is a continuum of community involvement.
Significance	As defined in Section 5 of the LGA2002 "in relation to any issue, proposal, decision, or other matter that concerns or is before a local authority, means the degree of importance of the issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impact on, and likely consequences for,— (a) the district or region; (b) any persons who are likely to be particularly affected by, or interested in, the issue, proposal, decision, or matter; (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so
Significant activity	Is an activity (or group of activities) as listed below: Any activity (or group of activities) where the annual expenditure for the current financial year is equal to or greater than \$1 million.
Strategic asset	As defined in Section 5 of the LGA2002 "in relation to the assets held by a local authority, means an asset or group of assets that the local authority needs to retain if the local authority is to maintain the local authority's capacity to achieve or promote any outcome that the local authority determines to be important to the current or future well-being of the community; and includes— (a) any asset or group of assets listed in accordance with section 90(2) by the local authority; and (b) any land or building owned by the local authority and required to maintain the local authority's capacity to provide affordable housing as part of its social policy; and (c) any equity securities held by the local authority in— (i) a port company within the meaning of the Port Companies Act 1988: (ii) an airport company within the meaning of the Airport Authorities Act 1966"
Strategic aspirations	Refers to any high level, direction setting goal or document that the Council aims to deliver.

Policy

Engaging with the community is needed to understand the views and preferences of people likely to be affected by or interested in a proposal or decision.

An assessment of the degree of significance of proposals and decisions, and the appropriate level of engagement, will therefore be considered in the early stages of a proposal before decision making occurs and, if necessary, reconsidered as a proposal develops.

The Council will take into account the following matters when assessing the degree of significance of proposals and decisions, and the appropriate level of engagement:

- There is a legal requirement to engage with the community
- The level of financial consequences of the proposal or decision
- Whether the proposal or decision will affect a large portion of the community
- The likely impact on present and future interests of the community, recognising Māori culture values and their relationship to land and water
- Whether the proposal affects the level of service of a significant activity
- Whether community interest is high
- Whether the likely consequences are controversial
- Whether community views are already known, including the community's preferences about the form of engagement
- The form of engagement used in the past for similar proposals and decisions

If a proposal or decision is affected by a number of the above considerations, it is more likely to have a higher degree of significance.

In general, the more significant an issue, the greater the need for community engagement.

The Council will apply a consistent and transparent approach to engagement. Council is required to undertake a special consultative procedure as set out in Section 83 of the Local Government Act 2002, or to carry out consultation in accordance with or giving effect to Section 82 of the Local Government Act 2002 on certain matters (regardless of whether they are considered significant as part of this policy).

For all other issues requiring a decision, Council will determine the appropriate level of engagement on a case by case basis.

The Community Engagement Guide (attached) identifies the form of engagement Council will use to respond to some specific issues. It also provides examples of types of issues and how and when communities could expect to be engaged in the decision making process.

Joint Management Agreements, Memorandum of Understanding or any other similar high level agreements will be considered as a starting point when engaging with Māori.

When Council makes a decision that is significantly inconsistent with this policy, the steps identified in Section 80 of the Local Government Act 2002 will be undertaken.

Schedule 1– Strategic Assets

Section 5 of the Local Government Act requires the following to be listed in this Policy:

- any asset or group of assets listed in accordance with section 76AA(3) by the local authority; and
- any land or building owned by the local authority and required to maintain the local authority's capacity to provide affordable housing as part of its social policy; and
- any equity securities held by the local authority in—
 - a port company within the meaning of the Port Companies Act 1988
 - an airport company within the meaning of the Airport Authorities Act 1966

The following is a list of assets or group of assets that the Council needs to retain if it is to maintain its capacity to achieve or promote any outcome that it determines to be important to the current or future well-being of the community:

Infrastructural fixed assets owned or maintained by Thames-Coromandel District Council relating to:

- Roads
- Water
- Stormwater
- Wastewater
- Reserves
- Community housing

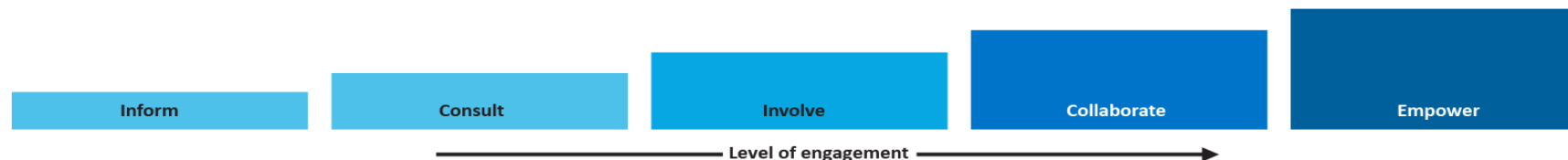
Schedule 2 – Community Engagement Guide

Community engagement is a process, involves all or some of the public and is focussed on decision-making or problem-solving.

The International Association for Public Participation (IAP2) has developed a Public Participation Spectrum to demonstrate the possible types of engagement with the community. This model also shows the increasing level of public impact as you progress through the spectrum from left to right - 'inform' through to 'empower'. In simply 'informing' stakeholders there is no expectation of receiving feedback, and consequently there is a low level of public impact. At the other end of the spectrum, 'empowering' stakeholders to make decisions implies an increase in expectations and therefore an increased level of public impact. Differing levels of engagement may be required during the varying phases of decision-making on an issue, and for different stakeholders.

It will not always be appropriate or practicable to conduct processes at the 'collaborate' or 'empower' end of the spectrum. Many minor issues will not warrant such an involved approach. Time and money may also limit what is possible on some occasions.

In general, the more significant an issue, the greater the need for community engagement.



Forms of engagement

The Council will use the Special Consultative Procedure (as set out in section 83 of the LGA 2002) where required to do so by law, including for the following issues requiring decisions:

- The adoption or amendment of a Long Term Plan (in accordance with section 93 A of the LGA 2002)
- The adoption, amendment, or revocation of bylaws if required under section 156(1)(a) of the LGA 2002
- The adoption, amendment or revocation of a Local Alcohol Policy
- The adoption or review of a Local Approved Products (Psychoactive Substances) Policy
- The adoption or review of a class 4 venue policy under the Gambling Act 2003
- The preparation, amendment or revocation of a waste management and minimisation plan

Unless already explicitly provided for in the Long Term Plan, the Council will seek to amend its Long Term Plan, and therefore use the Special Consultative Procedure, when it proposes to:

- alter significantly the intended level of service provision for any significant activity undertaken by or on behalf of Council, including commencing or ceasing such an activity; or
- transfer the ownership or control of strategic assets, as listed in Schedule 1.

The Council will consult in accordance with, or using a process or a manner that gives effect to the requirements of, section 82 of the LGA 2002 where required to do so by law, including for the following specific issues requiring decisions:

- Adopting or amending the annual plan if required under section 95 of the LGA 2002
- Transferring responsibilities to another local authority under section 17 of the LGA 2002
- Establishing or becoming a shareholder in a council-controlled organisation
- Adopting or amending a revenue and financing policy, development contribution policy, financial contributions policy, rates remission policy, rates postponement policy, or a policy on the remission or postponement of rates on Māori freehold land

For such consultation, Council will develop information fulfilling the requirements of Section 82A of the LGA 2002, will make this available to the public, allow written submissions for a period of up to 4 weeks, and will consider all submissions prior to making decisions. For all other issues, the following table provides an example of the differing levels of engagement that might be considered appropriate, the types of tools associated with each level and the timing generally associated with these types of decisions/levels of engagement.

Level	Inform	Consult	Involve	Collaborate	Empower
What does it involve	One-way communication providing balanced and objective information to assist understanding about something that is going to happen or has happened.	Two-way communications designed to obtain public feedback about ideas on rationale, alternatives and proposals to inform decision making.	Participatory process designed to help identify issues and views to ensure that concerns and aspirations are understood and considered prior to decision-making.	Working together to develop understanding of all issues and interests to work out alternatives and identify preferred solutions.	The final decision making is in the hands of the public. Under the LGA 2002, the Mayor and Councillors are elected to make decisions on behalf of their constituents.
Types of issues that we might use this for	Water restrictions	Rates review Bylaw review Long Term Plan	District Plan review	Hauraki Gulf Marine Spatial Plan	Election voting systems (MMP, STV or first past the post)
Tools Council might use	Websites Information flyer Public notices	Formal submissions and hearings, focus groups, phone surveys, surveys.	Workshops Focus groups Citizens Panel	External working groups (involving community experts)	Binding referendum Local body elections
When the community can expect to be involved	Council would generally advise the community once a decision is made	Council would advise the community once a draft decision is made Council and would generally provide the community with up to 4 weeks to participate and respond.	Council would generally provide the community with a greater lead in time to allow them time to be involved in the process.	Council would generally involve the community at the start to scope the issue, again after information has been collected and again when options are being considered.	Council would generally provide the community with a greater lead in time to allow them time to be involved in the process. e.g. typically a month or more.

Engagement tools and techniques

Over the time of decision making, Council may use a variety of engagement techniques on any issue or proposal based on a range of other factors, including history and public awareness of the issue, stakeholder involvement, and timing related to other events and budgets. Council will also take into consideration that the community can feel 'over consulted'. Each situation will be assessed on a case-by-case basis.

Contribution to decision-making by Māori

This section outlines the steps the Council intends to take to foster the development of Māori capacity to contribute to decision-making processes.

The Thames-Coromandel District Council is obliged to ensure that Māori have the opportunity to participate in Council decision-making processes. The Local Government Act 2002 sets out a clear purpose for local government – to promote social, economic, cultural and environmental well-being through local decision-making and action. Every day Iwi, Hapu, Whanau and Māori communities are affected by decisions made by the Council. Much of what Council does is directly relevant to Māori and requires good relationships at a local level.

The Council is required by the Act to:

- establish and maintain opportunities for Māori to contribute to decision-making processes (particularly in relation to land and water bodies)
- ensure processes are in place for consulting with Māori
- consider ways in which they can foster the development of Māori capacity to contribute to decision-making processes
- provide relevant information to Māori.

Steps to foster the development of Māori capacity to contribute to decision-making

The Council intends to undertake the following steps, to foster the development of Māori capacity to contribute to its decision-making processes:

1. the Council will compile a database of those who wish to be considered Māori for the purposes of the Local Government Act 2002. The Council will maintain a process to ensure this database is current and up to date.
2. those persons who have identified themselves as Māori will be specifically targeted for consultation when the Council decides that it wishes to consult. Where specific legislation requires specific consultation with Māori or Tangata Whenua, then the requirements of that specific legislation will override this step.
3. the Council will identify key issues of particular interest to Māori.
4. the Council will gather information on Māori perspectives about Council activities.
5. the Council will consciously build on the good quality relationships that have already been established. Examples include the development of further Memorandums of Understanding and relationships developed through other processes such as the Resource Management Act, Coromandel Peninsula Blueprint project and the Council's strategic work programme.
6. the Council will identify a work programme to progress items 1-5 above.
7. the Council will progress the above work programme as staff time and funding allows.

Hauraki Treaty Settlement

As part of their Treaty of Waitangi settlement process, the Hauraki Collective² (the Collective) and the Crown signed a Framework Agreement (Agreement) at Wharekawa Marae, Kaiaua on 1 October 2010.

Post-Treaty settlement arrangements within Hauraki have the potential to bring new challenges and opportunities to local government: opportunities to build and foster more enduring relationships with a better resourced and focussed Hauraki tribal collective; challenges in terms of new co-governance/co-management frameworks and strategies arising from post settlement legislation that will most likely draw on existing models and experience.

² The Hauraki Collective comprises the following iwi: Ngāi Tai ki Tāmaki; Ngāti Hako; Ngāti Hei; Ngāti Maru; Ngāti Pāoa; Ngāti Porou ki Hauraki; Ngāti Pūkenga; Ngāti Rahiri Tumutumu; Ngāti Tamatera; Ngāti Tara Tokanui; Ngāti Whanaunga; and Te Patukirikiri.

Such arrangements will have a significant impact on Iwi contribution to the Council's decision-making. The Council regards it as important that the Treaty settlement arrangements, once known, be acknowledged and reflected in its intended approach to fostering Māori capacity to contribute to its decision-making processes.

The Council intends to review this Statement once the Treaty settlement outcomes are known. The revised Statement is intended to be included in the Council's draft 2015-2025 Ten Year Plan.

Council Control Organisations

This section outlines:

- the Council's objectives in relation to the council-controlled organisations it is involved in,
- what services will be provided, and
- performance measures by which its performance will be assessed.

The Council has only one Council-Controlled Organisation - Local Authority Shared Services Limited (LASS).

Local Authority Shared Services Limited

The local authorities of the Waikato Region have worked closely together over a number of years on mutually beneficial joint projects. These projects have demonstrated the benefits that can be gained both in terms of outcomes achieved and reduction of costs to the community. Taking this a step further, the local authorities have begun to develop shared service initiatives, which have been formalised by the establishment of the LASS. Local authorities of the Waikato Region have established LASS as a council-controlled organisation by way of a company, in which each local authority has a single share. This company is used as an umbrella for future development of shared services through the Region.

Shareholders

LASS is jointly owned by the 12 local authorities of the Region being Waikato Regional Council, Hamilton City Council, Hauraki District Council, Matamata-Piako District Council, Otorohanga District Council, Rotorua District Council, South Waikato District Council, Taupo District Council, Thames-Coromandel District Council, Waikato District Council, Waipa District Council and Waitomo District Council.

The Constitution of LASS sets out the principles according to which the company will be operated and governed. This includes shareholders rights and the appointment of directors. The annual Statement of Intent identifies the activities and intentions of the Company for the year and the objectives to which those activities will contribute.

Council policies and objectives relating to Council-Controlled Organisations

The Council does not have any significant policies or objectives about ownership and control of Local Authority Share Services Ltd. Appointment of a director to the company, who represents the Thames-Coromandel District Council, aligns with Council's Appointment of Directors Policy.

LASS objectives

The company, LASS, provides Waikato Regional local authorities with a vehicle to procure shared services and provide them to local authorities. The services that will be initiated under the umbrella of this company will only be promulgated if the business case shows that they provide benefit to the shareholders in terms of improved levels of service and/or reduced cost. All such proposals will be presented to the Directors for approval prior to implementation.

Nature and scope of current activities

There are currently four major initiatives operating under the LASS umbrella, plus a support role for the collaborative workstreams of the Waikato Mayoral Forum.

1. **Shared Valuation Data Service (SVDS).** This operational system is providing timely and accurate valuation data to member Councils and shareholders. The SVDS has become the accepted valuation database for the region. The revenue shown in the financial statements is based on the assumption that there will continue to be external commercial sales of the SVDS data. However, central government or council decisions on open data provision could reduce or eliminate the commercial sale of SVDS data in the future.
2. **Waikato Regional Transportation Model (WRTM).** This model became fully operational in February 2010. This model provides accurate information to Councils and external users (for a charge) for their transport modelling requirements. The WRTM is the only recognised strategic transport modelling resource in the Waikato Region, and is jointly funded by the NZ Transport Agency.
3. **Joint procurement initiatives.** LASS is a party to a number of joint procurement contracts between the company, shareholding Councils and suppliers. Some contracts (e.g. insurance brokerage services; various collective insurance policies; courier and postal services; historic aerial photography) involve all of the shareholding councils. Other joint procurement contracts have been negotiated, involving only some of the shareholding councils (e.g. the Professional Services Panel; computer-generated print, mailhouse and e-services). Further procurement opportunities are continually being identified, and a number are currently under active investigation (e.g. asset valuation services; pipe procurement).
4. **The Waikato Regional Aerial Photography Service (WRAPS).** WRAPS was set up in the 1990s for the supply of colour, digital, ortho-rectified, aerial photography for the Waikato Region. So far, there have been three WRAPS contracts – 2002, 2007 and 2012. In 2012, the WRAPS members were the councils of the Waikato Region, plus the Department of Conservation and Waikato University. The next contract is due in 2016/17. Discussions are currently being held with other parties to assess their willingness to join the syndicate. Both Land Information New Zealand (LINZ) and the NZ Transport Agency (NZTA) have indicated potential interest, which would reduce the cost to the participating councils. WRAPS became a LASS-managed project in December 2014.

The establishment of the **Waikato Mayoral Forum** in 2012 resulted in the creation of five working parties to investigate collaborative opportunities in the areas of governance, spatial planning, two waters, roading, and economic development. An additional work stream for bylaws and policies was created in 2013. (Note: The governance workstream is currently in abeyance, and the two waters project is now being run by a consortium comprising Hamilton City, Waikato and Waipa District Councils.) Each working party is led by a Council CEO in conjunction with a group of Mayors/Chairperson from the Waikato Mayoral Forum. LASS provides administrative and financial support to both the Forum and the working parties. The LASS CEO is a member of the roading governance group (RATA).

Over the period that the company has been operating benefits have been delivered in the form of:

- Improved level and quality of service
- Co-ordinated approach to the provision of services
- Reductions in the cost of services
- Development of new initiatives
- Opportunities for all Councils (irrespective of their location or size) to benefit from joint initiatives
- Leverage provided from economy of scales resulting from a single entity representing all Councils and leveraging procurement opportunities.

Performance targets for 2015/16

Target	Method	Measure
Procurement Joint procurement initiatives for goods and services for LASS Councils will be investigated and implemented.	Procurement is from sources offering best value, service, continuity of supply, and/or opportunities for integration.	A minimum of three new procurement initiatives investigated per annum and business cases developed if considered appropriate. Initiatives which are implemented shall provide financial savings and/or improved service levels to the participating Councils. New suppliers are awarded contracts according to the LASS Financial Delegations Policy.
Collaborative Projects Priorities for collaboration are identified, business cases are developed for the highest priority projects, and the projects are implemented.	The focus is on shared services which will benefit all Councils.	A minimum of three priority projects for collaboration are identified per annum. If considered of value, business cases are developed for approval by the Board, and the projects are implemented.
Existing LASS Contracts Existing contracts are managed and renegotiated as required.	Appointed vendors deliver on the terms of their contracts and deliver value to the shareholders.	The LASS Contracts Register is maintained and managed. Contracts which are due for renewal are tested for competitiveness and either renegotiated or tendered through a competitive process.
Cashflow The company shall maintain a positive cashflow position.	The Financial Accountant reviews cashflow monthly. The LASS Board reviews the financial statements quarterly.	Monthly financial statements show a positive cashflow position.
Cost Control Administration expenditure shall be managed and monitored.	The Financial Accountant and Chief Executive review expenditure monthly. The LASS Board reviews financial statements quarterly.	Administration expenditure shall not exceed budget by more than 5%, unless prior approval is obtained from the Board.
Reporting Six monthly reports provided to Shareholders.	The Chief Executive prepares a written report for the LASS Board every meeting. One 6-monthly and one Annual Report are prepared for shareholders.	The Board shall provide a written report on the business operations and financial position of the LASS to the Shareholders every six months. Note that every second report shall be the Annual Report, which includes a report that all of the statutory requirements of the LASS are being adhered to.

Target	Method	Measure
<p>Waikato Mayoral Forum</p> <p>The company shall provide administrative support and updates on Mayoral Forum workstreams to the Mayoral Forum.</p>	<p>Mayoral Forum projects shall be managed financially through the LASS.</p> <p>Updates on Mayoral Forum projects shall be co-ordinated by the LASS Chief Executive.</p> <p>Note: The current approved workstreams are: Roding (RATA) Economic Development Regulatory Bylaws and Policies Waters Waikato Spatial Plan</p>	<p>The Mayoral Forum is regularly updated on the progress of each approved workstream.</p> <p>Approved invoices for Mayoral Forum projects are paid by the 20th of the month following their receipt.</p>
<p>Shared Valuation Data Services (SVDS)</p> <p>The SVDS is reliable, well maintained and available to all users.</p>	<p>A Contract Manager is appointed for SVDS.</p> <p>Contract Manager monitors performance of contractor and reports quarterly to the SVDS Advisory Group.</p>	<p>The SVDS is available to users at least 99% of normal working hours.</p> <p>All capital enhancement work is supported by a business case and approved by the SVDS Advisory Group.</p> <p>The SVDS Advisory Group meets at least 6-monthly.</p>
<p>Waikato Regional Transport Model (WRTM)</p> <p>The WRTM is reliable, well maintained and available to all users.</p>	<p>A Contract Manager is appointed for WRTM.</p> <p>Contract Manager monitors performance of the model supplier (currently Traffic Design Group) and reports quarterly to the WRTM Project Advisory Group.</p>	<p>All modelling reports requested from the model supplier are actioned within the agreed timeframe, scope and budget.</p> <p>A report by the Contract Manager on any new developments and on the status of the model is provided to the LASS Board at least every six months.</p> <p>The quality of the base model complies with NZTA guidelines (as set out in the NZTA's Economic Evaluation Manual), and is independently peer reviewed each time the model is updated.</p>
<p>Shareholder Survey</p> <p>Shareholders are satisfied with the performance of LASS.</p>	<p>An annual survey of shareholders is undertaken to assess satisfaction levels with LASS.</p>	<p>A survey of shareholders is undertaken each year, and the results are reported to all shareholders.</p>
<p>Review of Benefits</p> <p>Shareholders are informed of the benefits being provided to shareholding Councils by LASS.</p>	<p>The benefits of LASS (including financial and non-financial achievements) are regularly analysed and reported to shareholders.</p>	<p>Information on the financial and non-financial benefits being achieved by LASS are included in the 6-monthly and Annual Report to shareholders.</p>

Water and sanitary assessment

In 2005, the Council prepared an assessment of the provision of water and sanitary services throughout the District. This document identified and assessed the services supplied to 46 communities. The Council is required under the Local Government Act 2002 to identify any significant variations between the Water and Sanitary Assessment (WASA) and this Long Term Plan. The following variances between the two documents have been identified as having a degree of significance.

Water Supply activity

Water supply upgrade for Matatoki, Hikutaia, Puriri and Omahu

When the water and sanitary assessment (WASA) was prepared, the water supply provided to residents of Matatoki, Hikutaia, Puriri and Omahu (known as Thames South) was classed as a rural water supply and was not required to meet drinking water standards. Installation of two stage filtration systems was required by the Council as a condition of housing building consents issued in these areas. The Council had also installed disk filters to filter the water for each supply. After the WASA was adopted a change in legislation was passed and as a result it is likely that these areas will require a water supply compliant with the New Zealand Drinking Water Standards. The Thames South water supplies will not meet the Drinking Water Standards New Zealand 2005 (Revised 2008), as it has been determined by Council that compliance would be unaffordable for the local ratepayers.

Pauanui Water Treatment Plant upgrade

The Pauanui Water Treatment Plant upgrade is proposed for the 2020/2021 financial year. This project will ensure compliance with the Drinking Water Standards New Zealand 2005 (Revised 2008) however it will not increase the capacity of the treatment plant as had been noted in the 2012 Long Term Plan.

Education programme for small water supplies

The 2005 WASA stated that the Council would be conducting an education programme to offer residents information concerning the dangers, problems and solutions involved in small water supplies. There is no provision in the 2015-2025 Long Term Plan to undertake this type of programme as the Council has reviewed its priorities and spending for the coming period and intends to focus its activities on water supplies to its existing customers.

Changes to minimum water grading standard

The 2005 WASA specified minimum standards for water supply levels of service, including the use of Ministry of Health Cc grading. Since 2005, the Ministry has adopted a new approach to drinking water and the previous grading method is no longer in use. However the quality of treated water will remain the same under the 2015-2025 Long Term Plan proposals.

Wastewater activity

Education programme for efficient septic tank management

The WASA stated that the Council would be engaging in an education programme to promote efficient septic tank management, however this is not proposed to be carried out under this Ten Year Plan as this work is considered to be the role of the regional Council.

Tairua/Pauanui Wastewater Treatment Plant

A development moratorium was in place for Tairua and Pauanui when the WASA was prepared pending the construction of a new wastewater treatment plant. A new plant has since been constructed with sufficient capacity to allow for future development in both Tairua and Pauanui, and the moratorium has been lifted.

Administration of Trade Waste Bylaw

The trade waste bylaw to prevent unwanted substances from entering the wastewater system was developed after the WASA was adopted. The implementation of the trade waste bylaw included in this Long Term Plan, including sampling as needed to monitor compliance, will assist in effective management of wastewater treatment.

Coromandel Treatment Plant upgrade

The planned upgrade to the Coromandel Treatment Plant that was anticipated in the WASA to take place in 2004/2005 is being constructed in the 2014-2016 period. The works were deferred as the renewal consent was granted by Waikato Regional Council for the treated wastewater disposal activity.

Whitianga Wharekaho extension

A project anticipated in the WASA to extend wastewater services in the Whitianga Wharekaho area has since been removed from the Council's work programme and is not included in the 2015-2025 Long Term Plan as the Council decided not to extend the area of benefit for the foreseeable future.

Stormwater activity

Albert Street Stormwater upgrade

A stormwater upgrade planned to commence in Albert Street, Thames in 2005/2006 to address some flooding issues continues to be delayed beyond this 2015-2025 Long Term Plan due to the significant capital costs associated with the project. Priority has been given to works where habitable areas are at risk of flooding with a lower priority given to inundation of roads and properties.

Whitianga improvements

Planned improvements to the stormwater systems in Whitianga were intended to be carried out over the financial year 2004/05 at the time the WASA was prepared. Although still continuing, this work has now been split up into smaller packages of work to be carried out over a number of financial years to enable the Council to focus on key areas and prioritise the work according to need.

Tairua Manaia Road Causeway improvements

Improvements to the Tairua Manaia Road causeway (previously called Tairua Grahams Creek project) were anticipated in the WASA to be carried out in 2010/2011. This work is now proposed to be carried out in 2015/16 due to the requirement to coordinate capital works with those also planned for the area by the Waikato Regional Council.

Public Conveniences activity

Public conveniences owned by the Council

The WASA provides details of 80 public conveniences owned and maintained by the Council. The Council presently owns and maintains 89 public conveniences throughout the district, and this is proposed to continue over the period of this Ten Year Plan.

Waste Management Plan

On 29 February 2012, the Council adopted a joint Waste Management and Minimisation Plan that it developed with the Hauraki and Matamata-Piako District Councils.

At the time of writing, no significant variances have been identified between the Waste Management and Minimisation Plan and the 2015/2025 Long Term Plan.

In accordance with the joint Plan, the Council will seek opportunities for beneficial economic, environmental, social and cultural outcomes by investigating joint and private and community sector partnership arrangements to maximise community benefit.

Financial Statements

Table of Contents

Statement of Accounting Policies for Prospective Financial Statements	201
Prospective Statement of Comprehensive Revenue and Expense	218
Prospective Statement of Changes in Net Assets and Equity	219
Prospective Statement of Financial Position	220
Prospective Statement of Cash Flows	222
Notes to Prospective Financial Statements	223
Statement of Financial Reserves	225
Depreciation reserves	226
Special reserves	227
LGA contributions reserves	229
Funding Impact Statement for the ten years ending 30 June 2025 (Whole of Council)	237
Funding Impact Statements	239
Funding Impact Statement rating scenarios (including GST)	249
Allocation of rates to activities 2015/16 (GST inclusive)	259

Statement of Accounting Policies for 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.

The Council has designated itself as a public benefit entity for financial reporting purposes.

The financial information contained within the Long Term Plan may not be appropriate for purposes other than those described.

Council, who are authorised to do so, believe the assumptions underlying the prospective financial statements are appropriate and as such, have adopted the Long Term Plan and have approved it for distribution on 24 June 2015.

Basis of preparation

The prospective financial statements have been prepared on the 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.

Statement of compliance

The prospective financial statements have been prepared in accordance with New Zealand generally accepted accounting practice (NZ GAAP), as required under section 93 and section 111 of the Local Government Act 2002, and opening balances for the year ended 30 June 2015.

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 standards.

Measurement base

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).

Functional and presentation currency

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). The functional currency of Council is in New Zealand dollars.

Judgement and estimations

In preparing these financial statements, Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

Cautionary note

The information in the prospective financial statements is uncertain and the preparation requires the exercise of judgement. Actual financial results achieved for the period covered are likely to vary from the information presented, and the variations may be material. Events and circumstances may not occur as expected or may not have been predicted or Council may subsequently take actions that differ from the proposed courses of action on which the prospective financial statements are based.

The information contained within these prospective financial statements may not be suitable for use in another capacity.

Changes in accounting policies

A new Accounting Standards Framework (incorporating a Tier Strategy) developed by the External Reporting Board (XRB) has been adopted by Council and effective from the 1 July 2014. Under this Accounting Standards Framework, the Council is classified as a Tier 1 reporting entity and is required to apply full Public Benefit Entity Accounting Standards (PBE IPSAS). These standards have been developed by the XRB based on current International Public Sector Accounting Standards. With the exception of some disclosure requirements on the face of the accounts the Council believes the impact on the presentation of the prospective financial statements will be minimal. This is the Council's first set of prospective statements presented in accordance with PBE IPSAS.

There have been no other changes in accounting policy.

Assumptions underlying prospective financial information

The financial information contained within these policies and documents is prospective financial information in terms of PBE IPSAS 42 *Prospective Financial Statements*. The purpose for which it has been prepared is to enable the public to participate in the decision making processes as to the services to be provided by the Council over the financial years from 1 July 2015 to 30 June 2025, and to provide a broad accountability mechanism of the Council to the Community.

Basis of consolidation

Associates

An associate is an entity, over which Council has significant influence and that is neither a subsidiary nor an interest in a joint venture. Investments in associates are recognised under the equity method of accounting whereby the investment in the associate is recognised at cost with the carrying amount adjusted to reflect the ownership interest in the associate.

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 this method of accounting. Nevertheless, the relationship is recognised as a related party with the appropriate disclosures made in accordance with PBE IPSAS 20 *Related Party Disclosures*.

Joint venture

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control. Council has a 40% interest in a jointly controlled entity called the Thames Valley Emergency Operating Area (TVEOA). Council is the administering authority of this entity and accounts for its interest in this entity under the equity-method of accounting.

Revenue

Revenue is measured at fair value.

The specific accounting policies for significant revenue items are explained below.

Rates revenue

The following policies for rates have been applied:

- General rates, targeted rates (excluding water by meter), and uniform annual general charges are recognised at the start of the financial year to which the rate resolution relates. They are recognised at the amounts due. The Council considers the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water by volume rates is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year-end, is accrued on an average usage basis.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Government grants

Council receives government grants from the New Zealand Transport Agency, which subsidises part of the costs of maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Provision of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual services provided as a percentage of the total services to be provided.

Vested assets

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as revenue. Fair value of a vested asset is determined as follows:

- For new assets, fair value is usually determined by reference to the retail price of the same or similar assets at the time the asset was received.
- For used assets, fair value is usually determined by reference to market information for assets of a similar type, condition, and age.

Assets vested in Council are recognised as revenue when control over the asset is obtained.

Sale of goods

Revenue from sales of goods is recognised when a product is sold to the customer.

Traffic and parking infringements

Revenue from traffic and parking infringements is recognised when payment of the infringement notice is received.

Interest and dividends

Interest revenue is accrued on a time basis using the effective interest method, by reference to the principal outstanding and at the interest rate applicable.

Dividends are recognised when the right to receive payment has been established.

Development and financial contributions

Development contributions are recognised as revenue when Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide the service.

Donated services

The work of Council relies on the voluntary services of residents, particularly in the activities of parks and reserves, libraries, and foreshores. Since these services are not purchased by Council and, because of the difficulty of determining their value with reliability, donated services are not recognised in these statements.

Net assets and equity

Net assets and equity is the community's interest in Council and is measured as the difference between total assets and total liabilities. Net assets and equity is disaggregated and classified into the following components:

- Accumulated surplus / (deficit);
- Restricted reserves;
- Property revaluation reserves; and
- Council created reserves.

Accumulated surplus / (deficit)

The accumulated surpluses do not represent cash available to offset future rate increases, but rather it represents the community's investment in publicly owned assets resulting from past surpluses.

Restricted reserves

Restricted reserves are those reserves that are subject to specific conditions of use, whether under statute or accepted as binding by Council, and that may not be revised without reference to the Courts or third parties. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Property revaluation reserves

The property revaluation reserves recognise any increase or decrease in the carrying value of Council's revalued assets.

Council created reserves

Council created reserves are reserves restricted by Council decision. Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of Council. Council created reserves consist of specifically named reserves into which funds are put for specific purposes, as well as reserves for unspent revenue from one year which Council deems appropriate to be expended in the following year, usually to finish incomplete, but previously budgeted work. Council created reserves also include reserves for depreciation which have been funded but not yet utilised.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the prospective statement of financial position.

Debtors and other receivables

Short-term debtors and other receivables are recorded at their face value, less any provision for impairment.

Impairment of a receivable is established when there is objective evidence that Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtors, probability that the debtor will enter into bankruptcy, receivership, or liquidation, and default in payments are considered indicators that the receivable is impaired.

The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the prospective surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account for receivables. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due).

Derivative financial instruments

Council uses derivative financial instruments to manage exposure interest rate risks arising from financing activities. Council does not hold or issue derivative financial instruments for trading purposes.

Derivative financial instruments are initially measured at fair value on the contract date, and are re-measured to fair value at the end of the financial year. The fair value of interest rate swap contracts is determined by reference to market values for similar instruments. Any gains or losses arising from changes in fair value are taken directly to the prospective surplus or deficit for the year.

Derivatives embedded in other financial instruments or other non-financial host contracts are treated as separate derivatives when their risks and characteristics are not closely related to those of the host contract and the host contract is not carried at fair value with unrealised gains or losses reported in the prospective surplus or deficit.

The portion of the fair value of an interest rate derivative that is expected to be realised within 12 months of balance date is classified as current, with the remaining portion classified as non-current.

Council has elected not to apply hedge accounting to its derivative financial instruments.

Foreign currency transactions

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the prospective surplus or deficit.

Other financial assets

Financial assets are initially measured at fair value plus transaction costs unless they are carried at fair value through profit and loss in which case the transaction costs are recognised in the prospective surplus or deficit.

Purchases and sales of financial assets are recognised on trade-date, the date on which Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

Council classifies its financial assets into the following three categories:

- Financial assets at fair value through surplus or deficit;
- Loans and receivables; and
- Available for-sale financial assets.

The classification of a financial asset depends on the purpose for which the instrument was acquired.

Financial assets at fair value through profit or loss

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if it is acquired principally for the purpose of selling in the short-term.

After initial recognition, financial assets in this category are measured at their fair values with gains or losses on re-measurement recognised in the prospective surplus or deficit.

Council's financial assets at fair value through surplus or deficit include derivatives that are not designated as hedges including interest rate swaps and foreign exchange options.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, they are measured at amortised cost using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the prospective surplus or deficit.

Loans to community organisations made by Council at nil, or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The loans are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the prospective surplus or deficit as a grant.

Council's loans and receivables are comprised of cash and cash equivalents, trade and other receivables, term deposits and loans.

Available-for-sale financial assets

Available-for-sale financial assets are those non-derivative financial assets that are designated as available-for-sale or are not classified as (a) financial assets at fair value through surplus or (b) loans and receivables.

They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of the balance date.

Council includes in this category:

- Investments that it intends to hold long-term but which may be realised before maturity; and
- Shareholdings that it holds for strategic purposes.

These investments are measured at their fair value, with gains and losses recognised through prospective other comprehensive revenue and expense, except impairment losses, which are recognised through the prospective surplus or deficit.

On de-recognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the prospective surplus or deficit.

Investments in this category include shares held in New Zealand Local Government Insurance Corporation Limited and Local Authority Shared Services Limited.

Council has a one-twelfth ordinary shareholding in the Local Authority Shared Services Limited. The investment also consists of shares in the Shared Valuation Data Service, service shares in the Waikato Region Aerial Photography Service and Waikato Regional Transport Model. These shares have been measured at cost at the date of acquisition and have remained at cost, which may not equate to fair value.

Each year within the Annual Report, Council recognises its interest in its jointly controlled entity, the TVEOA using the Equity Method (per PBE IPSAS 7). This allows Council to recognise the investment initially at cost. The carrying amount is then increased or decreased to recognise Council's share of the prospective surplus or deficit of the jointly controlled entity after the date of recognition. However, due to immateriality reasons, Council has elected not to recognise its interest in the TVEOA for the purposes of this report.

Fair value

The fair value of financial instruments traded in active markets is based on quoted market prices at balance date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using other valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions which exist at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for any remaining financial instruments held.

Impairment of financial assets

At each balance date, Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the prospective surplus or deficit.

Loans and other receivables

Impairment is established when there is objective evidence that Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor/issuer, probability that the debtor/issuer will enter into bankruptcy, receivership, or liquidation and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the prospective surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (i.e. not past due). For term deposits, unlisted shares, related party and community loans, impairment losses are recognised directly against the instrument's carrying amount.

Quoted and unquoted equity instruments

For equity instruments classified as available-for-sale, a significant or prolonged decline in the fair value of the investment below its cost is considered an indicator of impairment. The cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss of that financial asset previously recognised in the prospective surplus or deficit) is removed from equity and recognised in the prospective surplus or deficit. Impairment losses recognised in the prospective surplus or deficit on equity investments are not reversed through the prospective surplus or deficit.

Inventory

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost, and adjusted when and where applicable, for any loss of service potential. Where inventory is acquired at no cost or for nominal consideration, the cost is the current replacement cost at the date of acquisition.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the prospective surplus or deficit in the period of the write-down.

Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the prospective surplus or deficit.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Goods and Services Tax (GST)

All items in the prospective financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the prospective statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the prospective statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Forestry assets

Standing forestry assets are independently revalued annually at fair value less estimated point of sale costs for harvesting, transport, roading and management for one growth cycle. 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 determined pre-tax rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions. The valuation is of standing timber only, exclusive of the underlying land value.

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the prospective surplus or deficit.

The cost to maintain the forestry assets are included in the prospective surplus or deficit.

Property plant and equipment

Property, plant and equipment consist of operational assets, restricted assets, and infrastructural assets.

Operational assets

These include operational land, buildings and improvements, library books, furniture and fittings, plant and equipment, swimming pools, solid waste, computer hardware, motor vehicles, and leased photocopiers.

Restricted assets

Restricted assets are parks and reserves (including public toilets) owned by Council, which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructural assets

Infrastructure assets are the fixed utility systems owned by Council including roads, footpaths, bridges and culverts, water, wastewater, storm water, reserve improvements and harbour facilities. Each asset class includes all items that are required for the network to function.

Recognition

Expenditure is capitalised as property, plant and equipment when it creates a new asset or increases the economic benefits over the total life of an existing asset. Costs that do not meet the criteria for capitalisation are expensed.

Measurement

Property, plant, and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

Unformed or paper roads

An unformed or paper road is a term for a road that is legally established and recorded in survey plans, but has not been formed, and that ownership of the land associated with the paper road resides with Council.

Council does not recognise land under unformed paper roads in the prospective financial statements because there is little or no service potential from the majority of these paper roads. Valuing these assets is also difficult. It is difficult to measure the service benefit to the public from having access to these routes. There is also limited market data detailing recent sales of such small individual areas arguably due to the high cost of disposal.

Revaluations

The result of any revaluation of Council's property, plant and equipment is recognised within prospective other comprehensive revenue and expense and is also credited or debited to the asset revaluation reserve for that class of property, plant and equipment.

Where this results in a debit balance in the reserve for a class of property, plant and equipment, the debit balance component is included within the prospective surplus or deficit.

Any subsequent increase on revaluation that off-sets a previous decrease in value recognised within the prospective surplus or deficit will be recognised firstly, within the prospective surplus or deficit up to the amount previously expensed, and then secondly recognised within prospective other comprehensive revenue and expense and credited to the revaluation reserve for that class of property, plant and equipment.

Accumulated depreciation at revaluation date is eliminated against the gross carrying amount so that the carrying amount after revaluation equals the revalued amount. Property, plant and equipment are shown at cost or valuation, less accumulated depreciation and impairment losses.

The carrying value of land is assessed in between revaluation cycles to ensure that it does not differ materially from its fair value. If there is a material difference, then it would be required to be revalued.

The opening asset values in the prospective financial statements for the asset classes that are re-valued have been based upon estimate fair values as at 1 July 2015. These opening values were derived using a cost adjustment factor for the predicted valuation movement from the date of the last valuation through to 1 July 2015.

The cost adjustment factor is based on movements in the Producer Price Index, Labour Cost Index as well as movements in the Capital Goods Price Index.

Revaluation frequency

Operational Assets	Is asset class revalued?	Revaluation Frequency
Land	Yes	Bi-annual
Buildings	Yes	Annually
Computer Hardware	No	Not applicable
Furniture and Fittings	No	Not applicable
Library Collections	No	Not applicable
Plant and Machinery	No	Not applicable
Swimming Pool	No	Not applicable
Solid Waste	Yes	Annually
Infrastructural assets		
Parks and Furniture	Yes	Annually
Bridges and Culverts	Yes	Annually
Footpaths	Yes	Annually
Harbour Facilities	Yes	Annually
Roads (incl. land under roads)	Yes	Annually
Water, Stormwater and Wastewater	Yes	Annually
Reserves Land	Yes	Bi-annual

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

Property, plant, and equipment are initially recognised at cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Realised gains and losses arising from the disposal of property, plant and equipment are recognised within the prospective surplus or deficit in the period in which the transaction occurs. Any balance attributable to the disposed asset in the asset revaluation reserve is transferred to accumulated funds.

Depreciation

Depreciation is provided on all property, plant and equipment, with certain exceptions. The exceptions are land and assets under construction (work in progress). Depreciation is calculated on a straight line basis, to allocate the cost or value of the asset (less any residual value) over its estimated useful life.

The estimated useful lives of the major classes of property, plant and equipment and associated depreciation are as follows:

Operational Assets	Useful Lives	Depreciation Rate
Buildings	2-56 years	1.8%-50.0%
Computer Hardware	3-10 years	10.0%-33.3%
Furniture and Fittings	2-50 years	2.0%-50.0%
Library Collections	10 years	10.0%
Plant and Machinery	3-25 years	4.0%-33.0%
Solid Waste	10-80 years	1.3%-10.0%
Swimming Pool	10-50 years	2.0%-10.0%

Infrastructural Assets	Useful Lives	Depreciation Rate
Reserve Improvements		
Cemeteries	10-80 years	1.3%-10.0%
Equipment	5-50 years	2.0%-20.0%
Fences	10-75 years	1.3%-10.0%
Furniture	10-30 years	3.3%-10.0%
Pavement	8-80 years	1.3%-12.5%
Playground	25 years	4.0%
Signs	10-50 years	2.0%-10.0%
Structures	10-80 years	1.3%-10.0%
Bridges and Culverts	100 years	1.0%
Footpaths	20-50 years	2.0%-5.0%
Harbour Facilities		
Ramp	50-80 years	1.3%-2.0%
Wharf	25-50 years	2.0%-4.0%
Harbour general	20-50 years	2.0%-5.0%
Reclamations	15-100 years	1.0%-6.7%
Slipway	50 years	2.0%
Water		
Plant	5-100 years	1.0%-20.0%
Signs	10 years	10.0%
Hydrants/valves	15-80 years	1.3%-6.7%
Mains	60-100 years	1.0-1.7%
Connections	80 years	1.3%

Infrastructural Assets	Useful Lives	Depreciation Rate
Wastewater		
Pipes	60-100 years	1.0-1.7%
Connections	80 years	1.3%

Manholes	80 years	1.3%
Plant	5-100 years	1.0%-20.0%
Vents	20-80 years	1.3%-5.0%
Stormwater		
Pits	80-100 years	1.0%-1.3%
Drains	50-100 years	1.0%-2.0%
Plant	10-90 years	1.1%-10.0%
Roads		
Railing	15-20 years	5.0%-6.7%
Drainage	60 years	1.7%
Signs	15 years	6.7%
Lights	10 years	10.0%
Poles	25-50 years	2.0%-4.0%
Brackets	50 years	2.0%
Retaining Walls	99 years	1.0%
Minor Structures	30 years	3.3%
Surface Water Channels	15-50 years	2.0%-6.7%
Surface	3-30 years	3.3%-33.3%
Basecourse	60-80 years	1.3%-1.7%
Subbase	60-70 years with a 100% residual value	0.0%
Formation	Infinite	Not depreciated

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised in the prospective surplus or deficit as they are incurred.

Intangible assets

Software acquisition and development costs

Software acquisition and development costs are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Preliminary staff costs for new software attributable to either, preparing the asset for its intended use, or testing whether the asset is functioning properly, are capitalised.

Costs that are directly associated with the development of software for internal use by Council, are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Easements

Easements are not cash generating in nature, instead they give Council the right to access private property where infrastructural assets are located.

Council has not valued and recognised easements as an intangible asset under PBE IPSAS 31 *Intangible Assets*. The work required identifying and developing a central register to record easements and paper roads would be considerable and difficult to ensure that it was comprehensive and complete. Council is also concerned that the cost to establish the register would be substantial with minimal benefits being achieved. Registered valuers would have difficulty determining a fair value for the easements due to their unique nature, and having no active market for this particular asset type. There is also no recognised valuation methodology.

For these reasons, Council has opted not to recognise easements as an intangible asset because they cannot be quantified and the value of the easements cannot be measured reliably.

Resource consents

It is difficult to determine the fair value of Resource Consents due to their specialised nature and having no active market to compare values against. For these reasons, Council holds resource consents at deemed cost and they are amortised over the life of the asset.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the prospective surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Intangible Asset	Useful lives	Amortisation Rate
Computer software	5 years	20.0%
Resource consents	3-35 years	2.9%-33.3%
Aerial Photography	5 years	20.0%

Impairment of property, plant and equipment and intangible assets

Council does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Non-cash-generating assets

The carrying amounts of property, plant and equipment are reviewed at least annually to determine if there is any indication of impairment. Where an asset's recoverable service amount is less than its carrying amount, it will be reported at its recoverable amount and an impairment loss will be recognised.

Recoverable service amount is defined as the higher of an asset's fair value less cost to sell and its value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

Losses resulting from impairment are reported within the prospective surplus or deficit, unless the asset is carried at a revalued amount in which case any impairment loss is treated as a revaluation decrease and recorded within prospective other comprehensive revenue and expense. Should the impairment loss result in a debit balance in the revaluation reserve, the balance is recognised in the prospective surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve, and subsequently through other comprehensive revenue and expense. However, to the extent that an impairment loss for that class of asset was previously recognised in the prospective surplus or deficit, a reversal of the impairment loss is also recognised in the prospective surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the prospective surplus or deficit.

Assets under construction

Assets under construction are not depreciated. The total cost of a completed project is transferred to the relevant asset class at balance date.

Creditors and other payables

Short-term creditors and other payables are recorded at their face value, which approximates its fair value

Borrowings

Borrowings are initially recognised at their fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method where the difference to carrying value is material. Amortised cost is calculated by taking into account any issue costs, and any discount or premium on settlement.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowing costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by Council and the approval has been communicated to the applicant.

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 future economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in 'finance costs'.

Landfill post-closure costs

Council has a legal obligation to provide on-going maintenance and monitoring services at its five closed landfill sites. A provision for post-closure costs is recognised as a liability in the prospective statement of financial position. The provision is measured based on the present value of future cash outflows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology. The provision includes all known costs associated with landfill post-closure.

Leaky home settlement costs

As a result of legal precedent that Councils are liable for a share of leaky homes repair costs, a provision for estimated settlement costs has been recognised as a liability in the prospective statement of financial position. The provision is measured based on the present value of future cash outflows expected to be incurred, taking into account future events. The provision includes all expected settlement costs. When there is a high level of uncertainty, a contingent liability is recognised.

Reserve contribution credits

A provision has been established in the prospective statement of financial position for the estimated liability associated with historic reserve contribution credits, as a result of subdivision's vesting of reserves prior to the introduction of the Development Contribution Policy in October 2004. In addition to this, a provision has been established for Reserve Contribution credits associated with the development of the Whitianga multi-sports complex centre.

Financial guarantee contracts

A financial guarantee contract is a contract that requires Council to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts have not been provided for in the prospective statement of financial position because Council has assessed the probability of a financial guarantee being called up as 'less than likely to occur' and the club or organisation has provided an indemnity to Council that transfers ownership of the assets to Council in the event of the guarantee being called up. Council's exposure to any risk is therefore mitigated and minimal. As such, financial guarantees are disclosed as a contingent liability because it is less likely than not that a present obligation exists.

Leases

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, finance leases are recognised as assets and liabilities in the prospective statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the prospective surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense in the prospective surplus or deficit on a straight-line basis over the lease term.

Rental revenue from an operating lease is recognised on a straight-line basis over the term of the relevant lease.

Income tax

Council is exempt from income tax except on interest or other income received from certain trading activities. Council is subject to tax on income from port operations.

Current tax is the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax payable in respect of prior years.

Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at 30 June 2014.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at 30 June 2014. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the group expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable surpluses will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting surplus nor taxable surplus.

Current and deferred tax is recognised against prospective surplus or deficit for the period to which it relates, except to the extent that it relates to a business combination, or to transactions recognised in prospective other comprehensive revenue and expense, or directly in prospective net assets/equity.

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave.

A liability for sick leave is recognised to the extent that compensated absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date; to the extent it will be used by staff to cover those future absences.

A liability and an expense are recognised for bonuses where Council has a contractual obligation, or where a past practice has created a constructive obligation at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement; and contractual entitlement information; and
- The present value of estimated future cash flows.

Presentation of employee entitlements

Sick leave, annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability in the prospective statement of financial position.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the prospective surplus or deficit when incurred.

Defined benefit schemes

Council makes employer contributions to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit plan accounting, as it is not possible to determine from the terms of the scheme the extent to which the scheme's prospective surplus or deficit will affect future contributions by individual employers, as there is no prescribed bases for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Statement of cash flows

Operating activities include cash received from all revenue sources of Council and records the cash payments made for the supply of goods and services. Agency transactions are not recognised as receipts and payments in the statement of cash flows.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

Financing activities comprise the change in equity and debt capital structure of Council.

Cost allocation

Council has derived the cost of service for each Council activity using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those that cannot be identified in an economically feasible manner for a specific Council activity.

Direct costs are charged directly to Council activities that incur those costs. Indirect costs are charged to Council activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

Prospective Statement of Comprehensive Revenue and Expense

A forecast for the ten years ending 30 June 2025

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
REVENUE											
Rates ¹	58,228	60,120	62,003	64,570	65,603	67,279	68,941	70,115	71,279	73,062	75,073
Fees and charges	8,890	11,077	9,274	9,334	10,261	9,676	9,773	9,949	10,166	10,345	10,587
Development and financial contributions	1,105	1,497	1,667	1,733	1,795	1,719	1,754	1,783	1,823	1,868	2,153
Subsidies and grants	5,426	5,721	5,998	6,104	6,428	6,825	7,042	7,346	7,559	7,884	8,146
Interest revenue	15	12	12	12	12	12	12	12	12	12	12
Other revenue	1,191	1,987	2,001	2,014	2,029	2,045	2,062	2,080	2,100	2,122	2,145
Gains	210	(1,052)	562	557	504	431	402	357	318	281	121
Total revenue	75,065	79,363	81,517	84,324	86,631	87,988	89,986	91,643	93,257	95,573	98,236
EXPENDITURE											
Personnel costs	14,462	14,890	15,128	15,370	15,682	16,010	16,360	16,737	17,144	17,579	18,038
Depreciation and amortisation expense	19,345	18,329	19,131	19,833	20,597	21,340	21,917	22,517	23,191	24,197	25,338
Finance costs	3,471	3,179	3,288	3,236	3,142	3,003	2,768	2,257	1,594	1,277	791
Other expenses	41,609	43,937	41,068	40,838	40,619	41,461	42,852	43,716	45,283	46,679	47,722
Total operating expenditure ²	78,887	80,335	78,615	79,276	80,039	81,815	83,898	85,228	87,211	89,731	91,889
Share of associate's surplus (deficit)	0	0	0	0	0	0	0	0	0	0	0
Surplus (deficit) before tax	(3,822)	(973)	2,902	5,048	6,592	6,173	6,088	6,415	6,045	5,842	6,347
Income tax expense	0	0	0	0	0	0	0	0	0	0	0
Surplus (deficit) after tax	(3,822)	(973)	2,902	5,048	6,592	6,173	6,088	6,415	6,045	5,842	6,347
OTHER COMPREHENSIVE REVENUE AND EXPENSE											
Gain on property revaluation	25,235	19,912	28,456	26,391	30,157	34,191	37,563	42,662	47,401	53,484	59,810
Total other comprehensive income revenue and expense	25,235	19,912	28,456	26,391	30,157	34,191	37,563	42,662	47,401	53,484	59,810
TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR	21,414	18,940	31,358	31,439	36,749	40,364	43,651	49,077	53,446	59,326	66,157

Prospective Statement of Changes in Net Assets and Equity

A forecast for the ten years ending 30 June 2025

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
Balance at 1 July	1,238,189	1,254,579	1,273,519	1,304,877	1,336,315	1,373,065	1,413,429	1,457,080	1,506,157	1,559,603	1,618,929
Total comprehensive income and expense for the year	21,414	18,940	31,358	31,439	36,749	40,364	43,651	49,077	53,446	59,326	66,157
Balance at 30 June	1,259,602	1,273,519	1,304,877	1,336,315	1,373,065	1,413,429	1,457,080	1,506,157	1,559,603	1,618,929	1,685,086

Prospective Statement of Financial Position

A forecast for the ten years ending 30 June 2025

	2014/2015 Annual Plan \$(000)	2015/2016 \$(000)	2016/2017 \$(000)	2017/2018 \$(000)	2018/2019 \$(000)	2019/2020 \$(000)	2020/2021 \$(000)	2021/2022 \$(000)	2022/2023 \$(000)	2023/2024 \$(000)	2024/2025 \$(000)
Current assets											
Cash & cash equivalents	436	484	495	409	482	489	479	406	445	484	481
Debtors and other receivables	6,443	7,119	7,489	7,677	7,880	8,101	8,336	8,592	8,870	9,169	9,493
Investments	0	0	0	0	0	0	0	0	0	0	0
Inventories	200	193	193	193	193	193	193	193	193	193	193
Non-current assets held for sale	0	0	0	0	0	0	0	0	0	0	0
Total current assets	7,079	7,796	8,177	8,280	8,555	8,783	9,007	9,191	9,508	9,846	10,166
Non-current assets											
Postponed rates	433	443	483	523	563	604	644	684	724	765	805
Derivative financial investments	0	0	0	0	0	0	0	0	0	0	0
Investments in joint ventures	0	0	0	0	0	0	0	0	0	0	0
<i>Other financial assets</i>	0										
Investments in CCO's and similar entities	0	0	0	0	0	0	0	0	0	0	0
Investments in other entities	625	997	997	997	997	997	997	997	997	997	997
Total other financial assets	625	997	997	997	997	997	997	997	997	997	997
Intangible assets	8,520	7,674	8,309	8,478	9,240	9,803	10,071	10,381	10,587	10,975	11,481
Property, plant and equipment	1,325,600	1,331,991	1,366,910	1,395,918	1,431,209	1,465,759	1,499,286	1,535,509	1,580,680	1,636,994	1,691,985
Forestry assets	2,094	2,394	2,452	2,514	2,580	2,652	2,729	2,813	2,904	3,002	3,108
Total non-current assets	1,337,274	1,343,499	1,379,151	1,408,431	1,444,591	1,479,816	1,513,727	1,550,385	1,595,893	1,652,733	1,708,376
TOTAL ASSETS	1,344,353	1,351,295	1,387,328	1,416,711	1,453,146	1,488,598	1,522,735	1,559,576	1,605,401	1,662,579	1,718,543

Prospective Statement of Financial Position

A forecast for the ten years ending 30 June 2025

	2014/2015 Annual Plan \$(000)	2015/2016 \$(000)	2016/2017 \$(000)	2017/2018 \$(000)	2018/2019 \$(000)	2019/2020 \$(000)	2020/2021 \$(000)	2021/2022 \$(000)	2022/2023 \$(000)	2023/2024 \$(000)	2024/2025 \$(000)
Current liabilities											
Creditors and other payables	13,298	14,381	15,129	15,510	15,920	16,365	16,840	17,358	17,919	18,523	19,177
Derivative financial instruments	2,181	0	16	132	33	24	58	36	158	14	0
Employee entitlements	1,232	1,325	1,384	1,410	1,439	1,469	1,502	1,536	1,573	1,613	1,655
Provisions	1,524	2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424
Borrowings	1,000	12,000		15,000		8,000					
Total current liabilities	19,235	30,129	18,952	34,475	19,815	28,283	20,823	21,353	22,073	22,574	23,256
Non-current liabilities											
Derivative financial instruments	976	2,817	2,298	1,687	1,349	998	639	389	40	0	0
Employee entitlements	204	185	193	196	200	205	209	214	219	225	231
Provisions	7,144	5,397	5,355	5,312	5,268	5,224	5,178	5,130	5,082	5,032	4,980
Borrowings	57,193	39,248	55,654	38,725	53,449	40,461	38,806	26,333	18,384	15,820	4,990
Total non-current liabilities	65,516	47,647	63,499	45,920	60,266	46,887	44,832	32,066	23,725	21,077	10,201
TOTAL LIABILITIES	84,750	77,776	82,451	80,396	80,081	75,170	65,655	53,419	45,798	43,650	33,457
NET ASSETS	1,259,602	1,273,519	1,304,877	1,336,315	1,373,065	1,413,429	1,457,080	1,506,157	1,559,603	1,618,929	1,685,086
Equity											
Accumulated surplus (deficit)	376,959	378,607	381,593	385,880	393,299	396,371	398,746	399,326	401,288	402,811	404,790
Other reserves ³	82,663	83,341	83,258	84,019	83,192	86,294	90,006	95,842	99,925	104,243	108,611
Property revaluation reserves	799,980	811,570	840,026	866,416	896,573	930,764	968,327	1,010,989	1,058,390	1,111,874	1,171,684
TOTAL NET ASSETS AND EQUITY	1,259,602	1,273,519	1,304,877	1,336,315	1,373,065	1,413,429	1,457,080	1,506,157	1,559,603	1,618,929	1,685,086

Prospective Statement of Cash Flows

A forecast for the ten years ending 30 June 2025

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
CASH FLOWS FROM OPERATING ACTIVITIES											
Receipts from rates revenue	58,185	60,079	61,592	64,341	65,359	67,018	68,666	69,819	70,962	72,723	74,708
Interest received	15	12	12	12	12	12	12	12	12	12	12
Receipts from other revenue	16,143	18,972	17,630	17,874	19,202	18,955	19,319	19,848	20,336	20,908	21,720
Payments to suppliers and employees	(56,609)	(58,856)	(55,423)	(55,839)	(55,902)	(57,036)	(58,746)	(59,944)	(61,872)	(63,659)	(65,109)
Interest paid	(3,471)	(3,179)	(3,288)	(3,236)	(3,142)	(3,003)	(2,768)	(2,257)	(1,594)	(1,277)	(791)
Net cash flow from operating activities	14,263	17,028	20,524	23,152	25,530	25,946	26,483	27,478	27,844	28,707	30,541
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts from sale of investments	0	0	0	0	0	0	0	0	0	0	0
Receipts from sale of property, plant and equipment	145	0	0	0	0	0	0	0	0	0	0
Purchase of property, plant and equipment	(23,528)	(20,285)	(24,284)	(21,139)	(24,420)	(20,388)	(16,571)	(14,767)	(19,650)	(25,717)	(19,208)
Purchase of intangible assets	(835)	(745)	(635)	(170)	(762)	(563)	(268)	(310)	(206)	(388)	(506)
Net cash flow from investing activities	(24,218)	(21,030)	(24,918)	(21,309)	(25,182)	(20,951)	(16,838)	(15,077)	(19,856)	(26,104)	(19,714)
CASH FLOWS FROM FINANCING ACTIVITIES											
Proceeds from borrowings	9,181	7,664	7,489	1,131	2,961	55	61	41	1,512	5,517	59
Repayment of borrowings	(698)	(3,592)	(3,083)	(3,060)	(3,237)	(5,043)	(9,716)	(12,514)	(9,461)	(8,081)	(10,889)
Net cash flow from financing activities	8,483	4,072	4,406	(1,929)	(276)	(4,988)	(9,655)	(12,473)	(7,949)	(2,564)	(10,830)
Net increase (decrease) in cash and cash equivalents	(1,472)	70	11	(86)	72	7	(10)	(72)	39	39	(3)
Cash and cash equivalents at the beginning of the year	1,908	414	484	495	409	482	489	479	406	445	484
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	436	484	495	409	482	489	479	406	445	484	481

Notes to Prospective Financial Statements

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
NOTE 1											
Rates											
General rate	7,623	4,790	4,817	4,883	4,933	5,019	5,084	5,199	5,396	5,633	5,744
Uniform annual general charge	8,205	9,112	9,796	11,164	11,336	11,686	12,016	11,804	11,715	11,366	12,192
Targeted rates on property value	9,695	9,586	10,011	10,368	10,658	11,050	11,284	11,674	11,814	12,299	12,623
Targeted rates as fixed charges	30,147	34,158	34,907	35,885	36,407	37,256	38,310	39,190	40,107	41,514	42,269
Targeted rates for servicing loans	193	178	176	175	174	173	153	153	154	156	150
Sub total	55,863	57,825	59,708	62,475	63,508	65,184	66,847	68,021	69,185	70,968	72,978
Penalties	700	800	800	600	600	600	600	600	600	600	600
Sub total	56,563	58,625	60,508	63,075	64,108	65,784	67,447	68,621	69,785	71,568	73,578
Targeted rates for water supply	1,665	1,494	1,495	1,495	1,495	1,495	1,495	1,494	1,494	1,494	1,494
Rates paid in advance (lump sum options)	0	0	0	0	0	0	0	0	0	0	0
Total rates	58,228	60,120	62,003	64,570	65,603	67,279	68,941	70,115	71,279	73,062	75,073
NOTE 2											
Total operating expenditure											
Planning and Regulation	9,487	8,760	8,896	9,139	8,897	8,986	9,150	9,187	9,467	9,775	9,835
Stormwater	3,039	3,059	3,112	3,225	3,270	3,374	3,494	3,573	3,719	3,917	4,035
Wastewater	14,077	13,847	14,236	14,459	14,651	14,899	15,198	15,336	15,461	15,885	16,257
Water Supply	8,604	8,791	9,182	9,514	9,751	10,042	10,378	10,660	10,959	11,346	11,686
Solid Waste	6,058	5,572	5,738	5,906	5,985	6,101	6,256	6,366	6,509	6,712	6,863
Representation	5,513	5,693	5,884	6,008	5,833	6,072	6,131	6,229	6,529	6,587	6,701
Protection of People and the Environment	3,001	3,050	3,083	3,172	3,187	3,260	3,344	3,335	3,417	3,506	3,566
Roads and Footpaths	15,484	14,490	13,921	14,213	14,882	15,245	15,860	16,313	16,629	17,008	17,571
Community Spaces and Development	10,837	14,414	12,573	11,838	12,047	12,335	12,570	12,765	13,095	13,557	13,993
Economic Development	3,435	3,392	2,749	2,582	2,337	2,327	2,365	2,342	2,335	2,379	2,358
Less internal rates	649	732	758	780	802	825	851	878	908	940	975
	78,887	80,335	78,615	79,276	80,039	81,815	83,898	85,228	87,211	89,731	91,889

Notes to Prospective Financial Statements

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
NOTE 3											
Other reserves											
Restricted reserves	33,752	33,357	33,357	33,357	33,357	33,357	33,357	33,357	33,357	33,357	33,357
Depreciation	5,940	7,877	8,476	8,653	7,646	9,597	12,251	16,852	19,817	25,147	28,744
Retained earnings	8,339	7,606	7,226	7,060	6,857	6,796	6,581	6,517	6,309	6,235	6,141
Special purpose	34,633	34,502	34,199	34,949	35,333	36,544	37,819	39,116	40,443	39,505	40,370
	82,663	83,341	83,258	84,019	83,192	86,294	90,006	95,842	99,925	104,243	108,611
NOTE 4											
Revenue from non-exchange transactions											
Revenue from rates											
Rates	58,228	60,120	62,003	64,570	65,603	67,279	68,941	70,115	71,279	73,062	75,073
Revenue from transfers											
Fees and charges	7,809	9,096	8,355	8,403	9,308	8,717	8,841	8,994	9,184	9,335	9,548
Vested assets	469	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311
Fines and infringements	722	677	691	703	718	734	751	770	789	811	834
Subsidies and grants	5,426	5,721	5,998	6,104	6,428	6,825	7,042	7,346	7,559	7,884	8,146
Other transfer revenue	1,003	699	1,246	1,249	1,212	1,141	1,078	1,051	1,032	1,016	879
Total revenue from non-exchange transactions	73,658	77,623	79,603	82,339	84,580	86,007	87,965	89,587	91,155	93,419	95,790
Revenue from exchange transactions											
Fees and charges	280	231	235	240	244	250	255	261	267	274	281
Development and financial contributions	1,105	1,497	1,667	1,733	1,795	1,719	1,754	1,783	1,823	1,868	2,153
Interest revenue	15	12	12	12	12	12	12	12	12	12	12
Other exchange revenue	7	0	0	0	0	0	0	0	0	0	0
Total revenue from exchange transactions	1,407	1,740	1,914	1,984	2,051	1,981	2,021	2,056	2,102	2,154	2,446
	75,065	79,363	81,517	84,324	86,631	87,988	89,986	91,643	93,257	95,573	98,236

Revenue is classified as exchange or non-exchange based on the funding of the underlying activity which generates the revenue. As a result revenue from fees and charges and other income can be categorised as exchange or non-exchange based on the funding of the underlying activity which generates the revenue.

Statement of Financial Reserves

A forecast for the ten years ending 30 June 2025

Retained Earnings

Activities to which the fund relates		Opening Balance 2015/16	Transfers In 2015/16 - 2024/25	Transfers Out 2015/16 - 2024/25	Closing Balance 2024/25
		NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's
District	Building Control, Community Health & Safety, Representation, 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	(6,017)	(2)	1,667	(4,352)
Thames Community Board	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Moanataiari Flood Protection Loan, Parks & Reserves, Grants & Remissions, Strategic Planning, Swimming Pool, Cemeteries, Public Conveniences	(242)	0	0	(242)
Coromandel/Colville Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences, Water Supply Loan	(75)	0	15	(60)
Mercury Bay Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences	(1,253)	0	66	(1,187)
Tairua/Pauanui Community Board	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences	(667)	0	644	(23)
Whangamata Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Harbours, Cemeteries, Public Conveniences	(406)	0	130	(276)
Total Retained Earnings Reserves		(8,660)	(2)	2,522	(6,141)

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

Depreciation reserves

Activities to which the fund relates		Opening Balance 2015/16	Transfers In	Transfers Out	Closing Balance 2024/25
		NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's
District	Building Control, Strategic Planning, Representation, Emergency Management, Economic Development, Coastal & Hazard Management, Community Health & Safety, Rubbish and Recycling, Wastewater, Water Supply, Stormwater	(6,462)	(145,791)	128,541	(23,712)
Thames Community Board	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Moanataiari Flood Protection Loan, Parks & Reserves, Grants & Remissions, Strategic Planning, Swimming Pool, Cemeteries, Public Conveniences	(2,190)	(10,447)	9,937	(2,701)
Coromandel/Colville Community Board	Halls, Harbour Facilities, Library, Local Transportation, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences	(130)	(2,845)	2,975	0
Mercury Bay Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences	0	(15,328)	15,328	(0)
Tairua/Pauanui Community Board	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences	(355)	(5,685)	4,294	(1,747)
Whangamata Community Board	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences	(0)	(5,739)	5,154	(585)
Total Depreciation Reserves		(9,138)	(185,835)	166,229	(28,744)

Fixed Assets depreciation expense which can only be applied to fund Renewals or Increased Level of Service capital expenditure in the area of benefit which funded the depreciation expense

Special reserves

Activities to which the fund relates		Opening Balance 2015/16 (\$000)	Transfers In 2015/16 - 2024/25 (\$000)	Transfers Out 2015/16 - 2024/25 (\$000)	Closing Balance 2024/25 (\$000)
District					
Power New Zealand Reserve	Proceeds from sale of Power NZ shares to be used solely to fund internal borrowing with all interest earned applied to subsidise the UAGC rate requirement	(23,928)	0	0	(23,928)
Disaster Reserve	Fund repairs to infrastructure caused by natural disasters after subsidies and insurance have been applied	(1,110)	(4,785)	4,395	(1,500)
General Purpose	Any one off,unbudgeted, Community Board project as approved by Council	(206)	0	0	(206)
Insurance Excess	Fund insurance excess of any legal settlements within Building Control, Community Health & Safety and Resource Consents activities	(1,125)	(3,700)	1,598	(3,227)
Solid Waste Levy	To fund any Waste Minimisation initiative	(144)	(894)	439	(599)
Roading	Contributions collected under RMA to be used for Roothing	(12)	0	0	(12)
Property	Proceeds from the sale of Council owned land & buildings to be used to fund purchase of land or buildings	(787)	0	0	(787)
Special Projects	Balance of \$1m allocated from Power NZ Reserve available to fund special 'one-off' Community Board projects as approved by Council	0	0	0	0
Wastewater Headworks Reserve	Reserve contributions collected under RMA to be used for funding of Increased levels of service projects within the water	(29)	0	0	(29)
Rates Postponment	To 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	(10)	0	0	(10)
Thames Community Board					
Urban General Purpose Reserve	To fund non infrastructural assets within the Thames Urban area	(2,282)	(2,958)	2,380	(2,860)
Land Subdivision Reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves	(200)	0	200	0
Off Street Parking Reserve	Reserve contributions collected under RMA to be used for acquisition or development of parking	0	0	0	0
Water Headworks Reserve	Reserve contributions collected under RMA to be used for funding of increased levels of service projects within wastewater	(34)	0	0	(34)
Coromandel/Colville Community Board					
Land Subdivision Reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves	(402)	0	402	0
Off Street Parking 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	(9)	0	0	(9)
Water Headworks Reserve	Reserve contributions collected under RMA to be used for funding of Increased levels of service projects within water	(203)	0	0	(203)

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 a few specific reserves such as the Disaster Relief Reserve, Thames Urban General Purpose Reserve and the Power New Zealand Reserve

Special reserves

Activities to which the fund relates		Opening Balance 2015/16 (\$000)	Transfers In 2015/16 - 2024/25 (\$000)	Transfers Out 2015/16 - 2024/25 (\$000)	Closing Balance 2024/25 (\$000)
Mercury Bay Community Board					
Whitianga Land Subdivision Reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves	0	0	0	0
Off Street Parking Reserve	Reserve contributions collected under RMA to be used for acquisition or development of parking	(26)	0	0	(26)
Hot Water Beach Parking Fees	Proceeds from Hot Water Beach parking fees to be used to fund car park/toilet development	(80)	(626)	150	(556)
Hahei Parking Fees	Proceeds from Hahei parking fees to be used to fund car park maintenance/development	0	(470)	0	(470)
Whitianga Harbours Reserve	Proceeds from Whitianga Boat fees for use in Whitianga harbour activity	(23)	(361)	0	(384)
Purangi/Cooks Beach Boat Ramp	Proceeds from Purangi/Cooks Beach boat ramp fees to fund boat ramp maintenance/development	0	(205)	0	(205)
Kuaotunu Boat Ramp	Proceeds from Kuaotunu boat ramp fees to fund boat ramp maintenance/development	0	(134)	0	(134)
Ohuka Park DC Payment Plan	To fund development contributions payable when connecting to Council's water scheme in Ohuka Park	0	(122)	122	0
Tairua/Pauanui Community Board					
Land Subdivision Reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves	(1,423)	0	0	(1,423)
Off Street Parking Reserve	Reserve contributions collected under RMA to be used for acquisition or development of parking	0	0	0	0
Whangamata Community Board					
Land Subdivision Reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves	(1,247)	0	0	(1,247)
Off Street Parking Reserve	Reserve contributions collected under RMA to be used for acquisition or development of parking	(78)	0	0	(78)
Water Headworks Reserve	Reserve contributions collected under RMA to be used for funding of Increased Levels of Service Projects within water	(307)	0	0	(307)
Total Special Reserves		(33,671)	(14,256)	9,687	(38,240)

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 a few specific reserves such as the Disaster Relief Reserve, Thames Urban General Purpose Reserve and the Power New Zealand Reserve

LGA contributions reserves

Activities to which the fund relates		Opening Balance 2015/16	Transfers In 2015/16 - 2024/25	Transfers Out 2015/16 - 2024/25	Closing Balance 2024/25
		(\$000)	(\$000)	(\$000)	(\$000)
District	Representation, District Roads and Footpaths, Rubbish and Recycling, Wastewater, Water, Stormwater	216	(10,130)	9,793	(120)
Thames Community Board	Airfield, Library, Swimming Pool, Parks & Reserves, Local Roads and Footpaths, Public Conveniences	(246)	(112)	109	(249)
Coromandel/Colville Community Board	Local Roads and Footpaths, Parks & Reserves	(315)	(371)	371	(315)
Mercury Bay Community Board	Halls, Library, Harbour, Parks & Reserves, Local Roads and Footpaths, Cemeteries, Public Conveniences	(231)	(6,932)	7,103	(59)
Tairua/Pauanui Community Board	Library, Halls, Parks & Reserves, Local Roads and Footpaths	19	(92)	91	19
Whangamata Community Board	Local Roads and Footpaths, Halls, Parks & Reserves	(1,390)	(277)	262	(1,406)
Total LGA Contributions Reserves		(1,946)	(17,914)	17,730	(2,130)

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

Funding Impact Statement

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,¹ 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.

¹ Specialist – Aquaculture including all types of Fish Farming, Deer farming, Horse studs and training operations, Poultry, Pigs and all other specialist livestock

- 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. For the purposes of clarity large scale Bed & Breakfast, Homestay and other similar short stay accommodation, (excluding Bookabach, Batchcare and other similar short stay accommodation whereby the principle residence is rented out), that offer four or more rooms for short stay accommodation (at any one time) will be treated as Industrial and Commercial.
- 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 and terrace houses. Small scale Bed & Breakfast and Homestay accommodation used principally for residential purposes is deemed Residential for the purposes of determining the differential rating category. For the purposes of clarity, small scale Bed & Breakfast and homestay accommodation (e.g. where 3 rooms or less are offered at any one time for short stay accommodation) will be treated as Residential. 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)	Wastewater	Water Supply
Local works and services	Stormwater	Water Supply loan charges (Coromandel and Ohuka Park)
Water Supply - Ohuka Park Development Contribution	Wastewater loan charges (Cooks Beach existing users)	

(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 (Whangapoua Road)** 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

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

The Targeted Rates for Water By Volume set under section 19 of the Local Government (Rating) Act 2002 are 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; and
- the due dates of instalments are as follows:
 - Pauanui 10 December and 20 May each year
 - Thames Urban 20 January and 30 May each year
 - Coromandel 30 January and 10 June each year
 - Whitianga 30 January and 10 June each year
 - Thames Rural 20 January and 30 May each year

Water Supply Loan Charges (Coromandel and Ohuka Park)

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

Water Supply - Ohuka Park Development Contribution

A **Targeted Rate for Ohuka Park 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 five year period. In this instance Council has elected to provide Ohuka Park existing rating units with an opportunity to pay off the Development Contribution requirement for water as part of the an arrangement or Council to take over the Ohuka Park Water Supply.

Stormwater

Two Targeted Rates for Stormwater are to be set for the purposes of funding stormwater dispersal.

The first is to be set as a fixed amount per separately used or inhabited part of every rateable rating unit differentiated depending on location.

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

For clarification purposes, only properties defined as either ‘Industrial and Commercial’ or ‘Residential’ for the purposes of the general rate and that are located within the catchment areas as defined by Council will be assessed for the targeted rate funding components for stormwater dispersal.

Council operates a District activity for stormwater dispersal. The rating units, which fund this activity by way of targeted rate, are contained within urban areas defined by the Council. This policy indicates that a portion of this funding should come from a rate in the dollar on improvement

value as a proxy for user charges where user charges cannot be made directly to the user, while the balance should be made by way of a fixed amount per separately used or inhabited part of a rating unit.

	Targeted rate assessed per separately used or inhabited part	Targeted rate assessed against improvement value
Tairua	1.0	1.0
Pauanui	1.0	1.0
Thames Community Board Area		
Thames, Thames Coast Communities and Kopu (excluding Kauaeranga Valley, Matatoki, Puriri, 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 Kouma (this excludes rating units 399, 401, 403, 405 and 407 Te Kouma Road)	0.6	0.6
Mercury Bay Community Board Area		
Mercury Bay (excluding Otama, Kuaotunu, Wharekaho and Rings Beach)	1.0	1.0
Kuaotunu West and Wharekaho	0.6	0.6
Whangamata Community Board Area		
Whangamata	1.0	1.0
Opoutere	0.6	0.6

Economic Development (District)

A **Targeted Rate for Economic Development (District)** is to be set as a rate in the dollar, on the value of improvements, of every rating unit in the District, which is designated Industrial and Commercial, in the Council's rating information database. This policy provides for a medium level of funding for Economic Development to be provided from this targeted rate.

Roads and Footpaths and Building Control

A **Targeted Rate for Roads and Footpaths and Building Control** is to be set as a rate in the dollar on capital value on every rateable rating unit in the District. This policy provides for 35% of Roads and Footpaths and 2.6% of the Building Control activity to be funded from a targeted rate set on the capital value of all rating units within the District.

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

Separately Used or Inhabited Part of a Rating Unit 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
- a vacant rating unit

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

Further Definitions:

Water and Wastewater

Connected means:

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

Service available but not connected means:

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

For the purposes of Wastewater targeted rates

Residential means:

All rating units that are used for or capable of being used for occupation as a residence of one or more household units including; dwellings, home units, flats, baches, maisonettes and terraced houses, small scale Bed & Breakfast and homestay accommodation used principally for residential purposes is deemed Residential for the purposes of determining the differential rating category. For the purposes of clarity, small scale Bed & Breakfast and homestay accommodation (e.g. where 3 rooms or less are offered for visitor accommodation) will be treated as Residential.

Non-Residential means:

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

Lump Sum Contributions:

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

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

- Register statutory land charge \$180.00
- Independent advice \$307.00
- Management fee on the Postponement Policy: 1% on the outstanding balance
- Reserve Fund fee on the Postponement Policy: 0.25% on the outstanding balance
- Financing fee on all postponements: Currently set at 6.5% 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.

Thames-Coromandel District Council: Funding Impact Statement for the ten years ending 30 June 2025 (Whole of Council)

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	16,602	14,185	14,864	16,063	16,282	16,701	17,086	17,001	17,119	17,356	17,469
Targeted rates	39,946	44,375	45,580	46,964	47,777	49,034	50,312	51,571	52,618	54,162	56,060
Subsidies and grants for operating purposes	2,311	3,969	2,557	2,637	2,768	2,846	2,963	3,022	3,129	3,201	3,324
Fees and charges	10,391	9,969	10,591	10,791	10,980	11,145	11,292	11,469	11,686	11,866	12,109
Interest and dividends from investments	15	12	12	12	12	12	12	12	12	12	12
Local authorities fuel tax, fines, infringement fees and other receipts	712	718	731	729	743	759	775	793	812	834	857
Total operating funding (A)	69,977	73,228	74,335	77,195	78,561	80,496	82,440	83,868	85,376	87,431	89,830
Applications of operating funding											
Payments to staff and suppliers	56,609	58,856	56,238	56,251	56,344	57,516	59,258	60,501	62,475	64,308	65,812
Finance costs	3,471	3,179	3,288	3,236	3,142	3,003	2,768	2,257	1,594	1,277	791
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	60,080	62,035	59,525	59,486	59,486	60,520	62,026	62,758	64,069	65,584	66,603
Surplus (deficit) of operating funding (A - B)	9,897	11,193	14,810	17,709	19,076	19,977	20,414	21,110	21,307	21,846	23,227

Thames-Coromandel District Council: Funding Impact Statement for the ten years ending 30 June 2025 (Whole of Council)

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	3,365	4,378	3,643	3,528	4,460	4,030	4,079	4,324	4,429	4,683	4,822
Development and financial contributions	1,044	1,497	1,667	1,733	1,795	1,719	1,754	1,783	1,823	1,868	2,153
Increase (decrease) in debt	8,483	4,072	4,406	(1,929)	(276)	(4,988)	(9,655)	(12,473)	(7,949)	(2,564)	(10,830)
Gross proceeds from sale of assets	145	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	13,038	9,948	9,715	3,332	5,979	762	(3,822)	(6,365)	(1,697)	3,987	(3,855)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	3,241	949	1,001	905	929	1,145	652	569	589	10,273	802
- to improve the level of service	10,948	10,084	8,369	6,030	9,751	5,653	3,679	3,426	5,305	3,520	3,671
- to replace existing assets	10,174	9,997	15,549	14,373	14,502	14,153	12,508	11,082	13,962	12,312	15,241
Increase (decrease) in reserves	(1,429)	111	(393)	(268)	(127)	(212)	(247)	(333)	(246)	(271)	(342)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	22,934	21,141	24,525	21,041	25,055	20,739	16,592	14,745	19,610	25,833	19,372
Surplus (deficit) of capital funding (C - D)	(9,897)	(11,193)	(14,810)	(17,709)	(19,076)	(19,977)	(20,414)	(21,110)	(21,307)	(21,846)	(23,227)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Funding Impact Statement

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
RATING MECHANISMS											
General Rate	7,712	4,890	4,920	4,990	5,042	5,131	5,200	5,319	5,519	5,761	5,877
Uniform Annual General Charge Targeted Rates	8,300	9,220	9,907	11,279	11,453	11,807	12,140	11,933	11,849	11,504	12,335
Rubbish and Recycling	3,026	2,814	2,957	3,125	3,148	3,197	3,273	3,320	3,391	3,492	3,554
Moanataiari Flood Protection Loan	5	5	5	5	5	5	5	5	5	5	5
Land Drainage	21	13	13	14	14	14	15	15	16	16	17
Local Works and Services (rate in \$)	5,876	6,115	6,497	6,802	7,054	7,383	7,531	7,820	7,816	8,137	8,367
Local Works and Services (fixed charge)	4,670	6,863	7,004	7,272	7,256	7,519	7,712	7,895	8,010	8,322	8,554
Wastewater	14,014	15,815	15,937	16,079	16,331	16,501	16,895	17,182	17,458	17,914	17,987
Wastewater Loans	103	87	85	85	84	84	85	85	85	86	83
Stormwater	2,080	2,356	2,271	2,338	2,347	2,426	2,497	2,541	2,660	2,816	2,876
Water	7,221	7,288	7,708	8,069	8,338	8,658	9,009	9,355	9,736	10,174	10,536
Water Loans	87	90	89	89	88	88	67	67	67	68	66
Economic Development	665	665	665	665	665	665	665	665	665	665	665
Roading and Building Control	2,731	2,339	2,407	2,444	2,485	2,531	2,603	2,698	2,817	2,947	3,031
Sub Total	56,512	58,558	60,465	63,255	64,309	66,009	67,697	68,899	70,093	71,908	73,953
Penalties	700	800	800	600	600	600	600	600	600	600	600
Sub Total	57,212	59,358	61,265	63,855	64,909	66,609	68,297	69,499	70,693	72,508	74,553
Water Supplied by Volume	1,665	1,494	1,495	1,495	1,495	1,495	1,495	1,494	1,494	1,494	1,494
Sub Total	58,878	60,852	62,760	65,350	66,404	68,104	69,792	70,993	72,188	74,002	76,047
Less Internal Rates Charged	649	732	758	780	802	825	851	878	908	940	975
TOTAL	58,228	60,120	62,003	64,570	65,603	67,279	68,941	70,115	71,279	73,062	75,073

Funding Impact Statement

Total Revenue Required	Rates 2015/2016 (GST Inclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge
5,623,411	General Rate (Partially funds district strategic planning, coastal and hazard management, building control, district roading and footpaths, stormwater, 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	700,688,900	\$0.000370
				Rural Other	Ratio 1.0	825,830,650	\$0.000616
				Industrial and Commercial	Ratio 1.0	455,856,600	\$0.000616
				Commercial Forestry	Ratio 1.0	36,930,000	\$0.000616
				Residential	Ratio 1.0	7,355,137,250	\$0.000616
				Off-shore Island (used)	Ratio 0.5	55,994,000	\$0.000308
				Off-shore Island (unused)	Ratio 0.1	5,253,000	\$0.000062
10,602,774	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			28,330	\$374.26
Targeted Rates and Activities Funded							
3,235,895	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	5,322	\$119.77
				Coromandel/Colville community	Ratio 1.0000	2,124	\$119.77
				Mercury Bay community	Ratio 1.0962	7,998	\$131.30
				Tairua/Pauanui community	Ratio 1.1731	3,863	\$140.51
				Whangamata community	Ratio 1.1731	5,346	\$140.51

Funding Impact Statement

Total Revenue Required	Rates 2015/2016 (GST Inclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge
5,526	Moanataiari Flood Protection Loan (Funds loan servicing for flood protection)	Every rating unit where the land is situated where no election to make a lump sum has been made	Fixed amount for each rating unit			20	\$257.00
		Every rating unit where the land is situated where an election has been made to pay a half lump sum	Fixed amount for each rating unit			3	\$128.50
7,830	Matatoki Land Drainage Scheme (Funds land drainage)	Every rating unit in the defined drainage area	Rate in the \$ on land value			62,877,000	\$0.000125
6,730	Hikutaia/Wharepoa Land Drainage Scheme (Funds land drainage)	Every rating unit in the defined drainage area	Rate in the \$ on land value			49,067,000	\$0.000137
1,565,696	Local Works and Services Thames (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, local strategic planning, and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Thames community area	Rate in the \$ on land value	Farming and Horticultural	Ratio 1.0	183,612,400	\$0.001332
				Rural Other	Ratio 1.0	133,178,250	\$0.001332
				Industrial and Commercial	Ratio 1.0	130,671,500	\$0.001332
				Commercial Forestry	Ratio 1.0	2,490,000	\$0.001332
				Residential	Ratio 1.0	725,765,400	\$0.001332
				Off-shore Island (used)	Ratio 0.5	0	
				Off-shore Island (unused)	Ratio 0.1	0	

Funding Impact Statement

Total Revenue Required	Rates 2015/2016 (GST Inclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge
2,490,911	Local Works and Services Thames (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, local strategic planning, and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Thames community area	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.		5,391	\$430.13
			Fixed amount for each rating unit	Industrial and Commercial and Commercial Forestry		400	\$430.13
589,424	Local Works and Services Coromandel/Colville (Partially funds halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries, local strategic planning, 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	120,308,500	\$0.000722
				Rural Other	Ratio 1.0	188,231,600	\$0.000722
				Industrial and Commercial	Ratio 1.0	39,230,000	\$0.000722
				Commercial Forestry	Ratio 1.0	3,650,000	\$0.000722
				Residential	Ratio 1.0	458,018,000	\$0.000722
				Off-shore Island (used)	Ratio 0.5	13,694,000	\$0.000361
				Off-shore Island (unused)	Ratio 0.1	4,431,000	\$0.000072
736,539	Local Works and Services Coromandel/Colville (Partially funds halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries, local strategic planning, and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Coromandel/Colville community area	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.	75,255	2,624	\$268.32
			Fixed amount for each rating unit	Industrial and Commercial and Commercial Forestry		121	\$268.32

Funding Impact Statement

Total Revenue Required	Rates 2015/2016 (GST Inclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge
2,581,461	Local Works and Services Mercury Bay (Partially funds halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries, local strategic planning, 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	282,319,000	\$0.000707
				Rural Other	Ratio 1.0	367,416,850	\$0.000707
				Industrial and Commercial	Ratio 1.0	157,924,100	\$0.000707
				Commercial Forestry	Ratio 1.0	11,170,000	\$0.000707
				Residential	Ratio 1.0	2,814,987,250	\$0.000707
				Off-shore Island (used)	Ratio 0.5	33,000,000	\$0.000354
				Off-shore Island (unused)	Ratio 0.1	0	
2,172,678	Local Works and Services Mercury Bay (Partially funds halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries, local strategic planning, and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Mercury Bay community area	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.		8,893	\$236.98
			Fixed amount for each rating unit	Industrial and Commercial and Commercial Forestry		275	\$236.98
1,163,378	Local Works and Services Tairua/Pauanui (Partially funds airfield, halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries, local strategic planning, and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Tairua/Pauanui community area	Rate in the \$ on land value	Farming and Horticultural	Ratio 1.0	77,439,000	\$0.000667
				Rural Other	Ratio 1.0	58,830,500	\$0.000667
				Industrial and Commercial	Ratio 1.0	42,136,000	\$0.000667
				Commercial Forestry	Ratio 1.0	7,800,000	\$0.000667
				Residential	Ratio 1.0	1,552,119,000	\$0.000667
				Off-shore Island (used)	Ratio 0.5	9,300,000	\$0.000334
				Off-shore Island (unused)	Ratio 0.1	822,000	\$0.000067

Funding Impact Statement

Total Revenue Required	Rates 2015/2016 (GST Inclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge
1,274,857	Local Works and Services Tairua/Pauanui (Partially funds airfield, halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries, local strategic planning, and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Tairua/Pauanui community area	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.		4,384	\$285.52
			Fixed amount for each rating unit	Industrial and Commercial and Commercial Forestry		81	\$285.52
1,132,302	Local Works and Services Whangamata (Partially funds airfield, halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries, local strategic planning, and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Whangamata community area	Rate in the \$ on land value	Farming and Horticultural	Ratio 1.0	37,010,000	\$0.000561
				Rural Other	Ratio 1.0	78,173,450	\$0.000561
				Industrial and Commercial	Ratio 1.0	85,895,000	\$0.000561
				Commercial Forestry	Ratio 1.0	11,820,000	\$0.000561
				Residential	Ratio 1.0	1,804,247,600	\$0.000561
				Off-shore Island (used)	Ratio 0.5	0	
				Off-shore Island (unused)	Ratio 0.1	0	
1,217,926	Local Works and Services Whangamata (Partially funds airfield, halls, parks and reserves, libraries, local grants and remissions, local roading and footpaths, public conveniences, cemeteries, local strategic planning, and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Whangamata community area	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.		5,367	\$218.85
			Fixed amount for each rating unit	Industrial and Commercial and Commercial Forestry		198	\$218.85

Funding Impact Statement

Total Revenue Required	Rates 2015/2016 (GST Inclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge
18,186,811	Wastewater (Funds wastewater)	Every rating unit in the district to which there is provision or availability of the wastewater service	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or urinal within the rating unit	Residential	Ratio 1.0	17,765	\$872.54
				Non-residential uses: 1 water closet/urinal	Ratio 1.0	292	\$872.54
				> 1 water closet/urinal	Ratio 0.5	3,581	\$436.27
			Fixed amount for each rating unit	for each water closet/urinal including the first The availability to the land of the wastewater service (not connected)	Ratio 0.75	1,328	\$654.41
4,317	Wastewater Loan (Whangapoua Rd) (Funds loan servicing for wastewater)	Every rating unit where the land is situated where no election to make a lump sum has been made	Fixed amount for each rating unit			9	\$479.67
95,195	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 lump sum has been made	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or urinal within the rating unit	Residential	Ratio 1.0	103	\$754.02
				Non-residential uses: 1 water closet/urinal	Ratio 1.0	1	\$754.02
				> 1 water closet/urinal	Ratio 0.5	0	\$377.01
			Fixed amount for each rating unit	for each water closet/urinal including the first The availability to the land of the wastewater service (not connected)	Ratio 1.0	4	\$754.02
		Every rating unit where the land is situated where an election has been made to pay a half lump sum	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or urinal within the rating unit	Residential	Ratio 0.5	30	\$377.01
				Non-residential uses: 1 water closet/urinal	Ratio 0.5	1	\$377.01
			> 1 water closet/urinal	Ratio 0.25		9	\$188.50
			Fixed amount for each rating unit	for each water closet/urinal including the first The availability to the land of the wastewater service (not connected)	Ratio 0.5	1	\$377.01

Funding Impact Statement

Total Revenue Required	Rates 2015/2016 (GST Inclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge
2,039,697	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	22,917	\$87.12
		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 0.60	826	\$52.27
669,348	Stormwater (Funds stormwater)	Every rating unit where the land is located in the areas as defined by Council	Rate in the \$ on the value of improvements		Ratio 1.0	3,923,982,900	\$0.000168
		Every rating unit where the land is located in the areas as defined by Council	Rate in the \$ on the value of improvements		Ratio 0.60	100,796,000	\$0.000101

Funding Impact Statement

Total Revenue Required	Rates 2015/2016 (GST Inclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge
8,352,954	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	7,353	\$273.41
			Fixed amount for each separately used or inhabited part of a rating unit	The provision to the land of the water service (connected) but not metered or metered but not within a scheduled reading scheme	Ratio 1.0	11,212	\$507.14
			Fixed amount for each rating unit	The availability to the land of the water service (not connected)	Ratio 0.75	1,726	\$380.36
1,718,628	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			1,562,389	\$1.10
77,266	Water Loan (Coromandel) (Funds loan servicing for water)	Every rating unit where the land is situated where no election to make a lump sum has been made	Fixed amount for each rating unit		Ratio 1.0	201	\$369.69
		Every rating unit where the land is situated where an election has been made to pay a half lump sum	Fixed amount for each rating unit		Ratio 0.5	16	\$184.85
25,759	Water Loan (Ohuka Park) (Funds loan servicing for water)	Every rating unit where the land is situated where no election to make a lump sum has been made	Fixed amount for each rating unit		Ratio 1.0	61	\$422.28

Funding Impact Statement

						Indicative	
Total Revenue Required	Rates 2015/2016 (GST Inclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Unit of Measure	Rate or Charge
764,750	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			752,045,500	\$0.001017
2,689,599	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			14,555,811,750	\$0.000185
28,132	Ohuka Park Development Contributions Payment Plan (A targeted rate to fund development contributions payable when connecting to Council's water scheme in Ohuka Park)	Every rating unit where the land is situated and the ratepayer has opted to pay over five years	Fixed amount for each rating unit		Ratio 1.0	46	\$611.57
69,059,794	TOTAL						

N.B. Does not include penalties

Funding Impact Statement rating scenarios (including GST)

Projected number of rating units for the 10 years

2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
26,723	26,811	26,960	27,121	27,282	27,443	27,604	27,765	27,917	28,069	28,221

RESIDENTIAL

Under \$320K

Current Land Value
Current Imp Value
Current Cap Value

THAMES										
140,000	170,000	310,000								
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
136.03	86.30	86.36	87.06	87.45	88.48	89.16	90.67	93.57	97.14	98.56
338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
129.56	119.77	122.72	125.89	123.21	121.67	121.23	119.74	119.35	120.03	119.35
775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
68.84	57.28	58.63	59.17	59.81	60.58	61.92	63.81	66.27	68.96	70.55
1,447.96	1,510.16	1,543.51	1,604.76	1,617.50	1,634.73	1,664.35	1,667.07	1,677.23	1,688.70	1,720.77
193.40	186.44	186.62	199.75	199.03	204.62	211.13	214.71	219.49	222.18	226.17
268.42	430.13	407.31	435.87	404.43	423.57	442.77	449.35	456.31	464.04	473.29
163.63	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
59.58	28.56	27.39	28.07	28.03	28.84	29.54	29.92	31.17	32.86	33.42
255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02	461.86
2,388.62	2,515.82	2,548.46	2,675.22	2,671.22	2,734.76	2,814.24	2,848.10	2,896.25	2,949.13	3,016.38
5.32%	1.30%	4.97%	-0.15%	2.38%	2.91%	1.20%	1.69%	1.83%	2.28%	

RESIDENTIAL

\$580-660K

Current Land Value
Current Imp Value
Current Cap Value

THAMES										
225,000	375,000	600,000								
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
218.61	138.69	138.79	139.91	140.55	142.20	143.29	145.72	150.38	156.12	158.40
338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
129.56	119.77	122.72	125.89	123.21	121.67	121.23	119.74	119.35	120.03	119.35
775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
133.23	110.87	113.47	114.53	115.76	117.25	119.85	123.51	128.27	133.46	136.56
1,594.94	1,616.14	1,650.79	1,712.97	1,726.54	1,745.13	1,776.41	1,781.82	1,796.04	1,812.18	1,846.61
310.83	299.63	299.93	321.02	319.86	328.86	339.31	345.08	352.76	357.08	363.48
268.42	430.13	407.31	435.87	404.43	423.57	442.77	449.35	456.31	464.04	473.29
163.63	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
131.43	63.00	60.43	61.93	61.84	63.62	65.17	65.99	68.76	72.49	73.72
255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02	461.86
2,724.88	2,769.43	2,802.07	2,938.57	2,934.91	3,004.17	3,090.11	3,129.29	3,185.91	3,247.14	3,319.84
1.64%	1.18%	4.87%	-0.12%	2.36%	2.86%	1.27%	1.81%	1.92%	2.24%	

RESIDENTIAL

Over \$850K

Current Land Value
Current Imp Value
Current Cap Value

THAMES										
400,000	505,000	905,000								
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
388.65	246.57	246.73	248.73	249.87	252.81	254.73	259.06	267.35	277.54	281.60
338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
129.56	119.77	122.72	125.89	123.21	121.67	121.23	119.74	119.35	120.03	119.35
775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
200.96	167.22	171.15	172.75	174.60	176.85	180.78	186.30	193.48	201.31	205.97
1,832.70	1,780.37	1,816.41	1,880.01	1,894.70	1,915.33	1,948.78	1,957.94	1,978.21	2,001.45	2,039.23
552.58	532.68	533.21	570.71	568.65	584.64	603.22	613.47	627.13	634.81	646.19
268.42	430.13	407.31	435.87	404.43	423.57	442.77	449.35	456.31	464.04	473.29
163.63	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
176.99	84.83	81.38	83.40	83.27	85.67	87.76	88.87	92.60	97.62	99.27
255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02	461.86
3,249.95	3,188.55	3,221.93	3,376.76	3,373.29	3,452.21	3,548.98	3,596.68	3,666.28	3,739.27	3,820.72
-1.89%	1.05%	4.81%	-0.10%	2.34%	2.80%	1.34%	1.94%	1.99%	2.18%	

Funding Impact Statement Rating Scenarios (including GST)

RURAL

THAMES											
Current Land Value	4,250,000										
Current Imp Value	570,000										
Current Cap Value	4,820,000										
	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	2,477.62	1,571.87	1,572.92	1,585.68	1,592.91	1,611.66	1,623.93	1,651.49	1,704.35	1,769.31	1,795.23
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	129.56	119.77	122.72	125.89	123.21	121.67	121.23	119.74	119.35	120.03	119.35
Wastew tr											
Roading	1,070.31	890.63	911.55	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06
Econ Dev											
	4,015.64	2,956.54	3,007.25	2,164.51	2,173.49	2,202.20	2,224.62	2,239.90	2,286.65	2,336.54	2,391.61
Land Drainage	920.73	529.24	547.41	574.83	578.45	595.00	623.98	632.75	654.05	689.46	701.48
W&S Rate	5,871.16	5,659.70	5,665.31	6,063.79	6,041.86	6,211.82	6,409.18	6,518.11	6,663.21	6,744.87	6,865.74
W&S Charge	268.42	430.13	407.31	435.87	404.43	423.57	442.77	449.35	456.31	464.04	473.29
Water	255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02	461.86
	11,331.58	9,849.02	9,927.41	9,560.32	9,535.22	9,788.00	10,077.38	10,236.49	10,477.93	10,676.93	10,893.98
	-13.08%	0.80%	-3.70%	-0.26%	2.65%	2.96%	1.58%	2.36%	1.90%	2.03%	

COMMERCIAL

THAMES											
Current Land Value	3,000,000										
Current Imp Value	10,600,000										
Current Cap Value	13,600,000										
	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	2,914.85	1,849.26	1,850.49	1,865.50	1,874.01	1,896.07	1,910.51	1,942.93	2,005.11	2,081.55	2,112.03
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	129.56	119.77	122.72	125.89	123.21	121.67	121.23	119.74	119.35	120.03	119.35
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	3,019.97	2,512.99	2,572.00	2,596.04	2,623.86	2,657.71	2,716.68	2,799.58	2,907.54	3,025.17	3,095.31
Econ Dev	12,477.05	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07
	19,654.96	16,507.89	16,600.09	16,699.13	16,747.17	16,818.51	16,919.52	17,034.16	17,209.10	17,408.39	17,538.06
W&S Rate	4,144.35	3,995.08	3,999.04	4,280.32	4,264.84	4,384.82	4,524.13	4,601.02	4,703.44	4,761.08	4,846.40
W&S Charge	268.42	430.13	407.31	435.87	404.43	423.57	442.77	449.35	456.31	464.04	473.29
Water	255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02	461.86
Stormw ater Rate	3,715.07	1,780.69	1,708.10	1,750.49	1,747.89	1,798.22	1,842.07	1,865.39	1,943.58	2,049.11	2,083.72
Stormw ater Charge	163.63	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
	28,202.06	23,074.33	23,098.16	23,572.59	23,586.56	23,868.11	24,194.94	24,436.98	24,824.48	25,223.97	25,504.21
	-18.18%	0.10%	2.05%	0.06%	1.19%	1.37%	1.00%	1.59%	1.61%	1.11%	

Funding Impact Statement Rating Scenarios (including GST)

RESIDENTIAL

Under \$320K

Current Land Value

Current Imp Value

Current Cap Value

COROMANDEL

140,000

170,000

310,000

Gen Rate

UAGC

Solid Waste

Wastew tr

Roading

Sub Total

W&S Rate

W&S Charge

Stormw tr - Charge

Stormw tr - Rate

Water Ln

Water

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	136.03	86.30	86.36	87.06	87.45	88.48	89.16	90.67	93.57	97.14	98.56
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	129.56	119.77	122.72	125.89	123.21	121.67	121.23	119.74	119.35	120.03	119.35
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	68.84	57.28	58.63	59.17	59.81	60.58	61.92	63.81	66.27	68.96	70.55
Sub Total	1,447.96	1,510.16	1,543.51	1,604.76	1,617.50	1,634.73	1,664.35	1,667.07	1,677.23	1,688.70	1,720.77
W&S Rate	117.09	101.04	97.92	104.58	104.96	110.82	116.63	113.69	119.73	134.75	131.46
W&S Charge	136.82	268.32	260.89	276.23	272.49	280.56	295.65	287.67	305.68	342.87	335.39
Stormw tr - Charge	78.60	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	30.42	28.56	27.39	28.07	28.03	28.84	29.54	29.92	31.17	32.86	33.42
Water Ln	182.76	184.85	365.16	365.68	361.42	361.08	367.44	366.29	368.61	376.24	362.81
Water	255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02	461.86
	2,249.29	2,453.45	2,678.50	2,786.10	2,806.64	2,859.03	2,940.07	2,951.69	3,014.47	3,116.77	3,146.58
	9.08%	9.17%	4.02%	0.74%	1.87%	2.83%	0.40%	2.13%	3.39%	0.96%	

RESIDENTIAL

\$580-660K

Current Land Value

Current Imp Value

Current Cap Value

COROMANDEL

225,000

375,000

600,000

Gen Rate

UAGC

Solid Waste

Wastew tr

Roading

Sub Total

W&S Rate

W&S Charge

Stormw tr - Charge

Stormw tr - Rate

Water Ln

Water

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	218.61	138.69	138.79	139.91	140.55	142.20	143.29	145.72	150.38	156.12	158.40
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	129.56	119.77	122.72	125.89	123.21	121.67	121.23	119.74	119.35	120.03	119.35
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	133.23	110.87	113.47	114.53	115.76	117.25	119.85	123.51	128.27	133.46	136.56
Sub Total	1,594.94	1,616.14	1,650.79	1,712.97	1,726.54	1,745.13	1,776.41	1,781.82	1,796.04	1,812.18	1,846.61
W&S Rate	188.18	162.38	157.37	168.07	168.69	178.11	187.44	182.72	192.43	216.56	211.27
W&S Charge	136.82	268.32	260.89	276.23	272.49	280.56	295.65	287.67	305.68	342.87	335.39
Stormw tr - Charge	78.60	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	67.11	63.00	60.43	61.93	61.84	63.62	65.17	65.99	68.76	72.49	73.72
Water Ln	365.51	369.69	365.16	365.68	361.42	361.08	367.44	366.29	368.61	376.24	362.81
Water	255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02	461.86
	2,686.81	2,840.06	2,878.26	2,991.66	3,013.22	3,071.49	3,158.56	3,171.54	3,243.56	3,361.70	3,392.54
	5.70%	1.35%	3.94%	0.72%	1.93%	2.83%	0.41%	2.27%	3.64%	0.92%	

RESIDENTIAL

Over \$850K

Current Land Value

Current Imp Value

Current Cap Value

COROMANDEL

400,000

505,000

905,000

Gen Rate

UAGC

Solid Waste

Wastew tr

Roading

Sub Total

W&S Rate

W&S Charge

Stormw tr - Charge

Stormw tr - Rate

Water Ln

Water

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	388.65	246.57	246.73	248.73	249.87	252.81	254.73	259.06	267.35	277.54	281.60
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	129.56	119.77	122.72	125.89	123.21	121.67	121.23	119.74	119.35	120.03	119.35
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	200.96	167.22	171.15	172.75	174.60	176.85	180.78	186.30	193.48	201.31	205.97
Sub Total	1,832.70	1,780.37	1,816.41	1,880.01	1,894.70	1,915.33	1,948.78	1,957.94	1,978.21	2,001.45	2,039.23
W&S Rate	334.55	288.68	279.76	298.80	299.89	316.64	333.22	324.83	342.10	385.00	375.60
W&S Charge	136.82	268.32	260.89	276.23	272.49	280.56	295.65	287.67	305.68	342.87	335.39
Stormw tr - Charge	78.60	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	90.37	84.83	81.38	83.40	83.27	85.67	87.76	88.87	92.60	97.62	99.27
Water Ln											
Water	255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02	461.86
	2,728.68	2,782.73	2,822.07	2,945.21	2,972.60	3,041.20	3,131.86	3,146.36	3,230.62	3,368.29	3,412.22
	1.98%	1.41%	4.36%	0.93%	2.31%	2.98%	0.46%	2.68%	4.26%	1.30%	

Funding Impact Statement Rating Scenarios (including GST)

RURAL

Current Land Value
Current Imp Value
Current Cap Value

COROMANDEL										
4,250,000										
570,000										
4,820,000										
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	2,477.62	1,571.87	1,572.92	1,585.68	1,592.91	1,611.66	1,623.93	1,651.49	1,704.35	1,769.31
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13
Solid Waste	129.56	119.77	122.72	125.89	123.21	121.67	121.23	119.74	119.35	120.03
Wastew tr										
Roading	1,070.31	890.63	911.55	920.07	929.93	941.92	962.82	992.20	1,030.47	1,072.16
Econ Dev										
	4,015.64	2,956.54	3,007.25	3,084.53	3,103.37	3,144.07	3,187.39	3,232.05	3,317.07	3,408.64
Land Drainage										
W&S Rate	3,554.58	3,067.18	2,972.50	3,174.70	3,186.36	3,364.26	3,540.46	3,451.34	3,634.76	4,090.58
W&S Charge	136.82	268.32	260.89	276.23	272.49	280.56	295.65	287.67	305.68	342.87
Water										
	7,707.04	6,292.04	6,240.64	6,535.46	6,562.22	6,788.89	7,023.50	6,971.06	7,257.51	7,842.09
	-18.36%	-0.82%	4.72%	0.41%	3.45%	3.46%	-0.75%	4.11%	8.05%	-0.35%

COMMERCIAL

Current Land Value
Current Imp Value
Current Cap Value

COROMANDEL										
3,000,000										
10,600,000										
13,600,000										
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	2,914.85	1,849.26	1,850.49	1,865.50	1,874.01	1,896.07	1,910.51	1,942.93	2,005.11	2,081.55
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13
Solid Waste	129.56	119.77	122.72	125.89	123.21	121.67	121.23	119.74	119.35	120.03
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43
Roading	3,019.97	2,512.99	2,572.00	2,596.04	2,623.86	2,657.71	2,716.68	2,799.58	2,907.54	3,025.17
Econ Dev	12,477.05	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07
	19,654.96	16,507.89	16,600.09	16,699.13	16,747.17	16,818.51	16,919.52	17,034.16	17,209.10	17,408.39
W&S Rate	2,509.11	2,165.07	2,098.23	2,240.97	2,249.19	2,374.77	2,499.15	2,436.24	2,565.72	2,887.47
W&S Charge	136.82	268.32	260.89	276.23	272.49	280.56	295.65	287.67	305.68	342.87
Water	255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02
Stormw ater Rate	1,896.89	1,780.69	1,708.10	1,750.49	1,747.89	1,798.22	1,842.07	1,865.39	1,943.58	2,049.11
Stormw ater Charge	78.60	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33
	24,532.02	21,082.50	21,050.94	21,373.60	21,438.98	21,715.06	22,022.85	22,110.52	22,536.12	23,229.20
	-14.06%	-0.15%	1.53%	0.31%	1.29%	1.42%	0.40%	1.92%	3.08%	0.46%

Funding Impact Statement Rating Scenarios (including GST)

RESIDENTIAL

Under \$320K

Current Land Value
Current Imp Value
Current Cap Value

MERCURY BAY											
	140,000										
	170,000										
	310,000										
	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	136.03	86.30	86.36	87.06	87.45	88.48	89.16	90.67	93.57	97.14	98.56
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	142.03	131.30	134.52	138.00	135.07	133.38	132.90	131.26	130.84	131.58	130.83
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	68.84	57.28	58.63	59.17	59.81	60.58	61.92	63.81	66.27	68.96	70.55
Sub Total	1,460.42	1,521.68	1,555.32	1,616.87	1,629.35	1,646.44	1,676.01	1,678.59	1,688.71	1,700.24	1,732.25
W&S Rate	86.57	99.01	109.90	115.02	118.62	122.62	124.92	133.88	128.34	134.58	141.16
W&S Charge	199.15	236.98	252.24	259.73	262.75	268.70	272.82	284.69	280.21	293.66	310.94
Stormw tr - Charge	66.18	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	23.70	28.56	27.39	28.07	28.03	28.84	29.54	29.92	31.17	32.86	33.42
Water Ln											
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51	674.20
	2,353.49	2,480.49	2,559.87	2,655.28	2,687.26	2,733.40	2,791.13	2,833.07	2,857.17	2,917.19	2,992.84
	5.40%	3.20%	3.20%	3.73%	1.20%	1.72%	2.11%	1.50%	0.85%	2.10%	2.59%

RESIDENTIAL

\$580-660K

Current Land Value
Current Imp Value
Current Cap Value

MERCURY BAY											
	225,000										
	375,000										
	600,000										
	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	218.61	138.69	138.79	139.91	140.55	142.20	143.29	145.72	150.38	156.12	158.40
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	142.03	131.30	134.52	138.00	135.07	133.38	132.90	131.26	130.84	131.58	130.83
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	133.23	110.87	113.47	114.53	115.76	117.25	119.85	123.51	128.27	133.46	136.56
Sub Total	1,607.40	1,627.66	1,662.59	1,725.08	1,738.40	1,756.83	1,788.07	1,793.34	1,807.52	1,823.73	1,858.09
W&S Rate	139.13	159.12	176.63	184.85	190.63	197.06	200.77	215.16	206.26	216.28	226.86
W&S Charge	199.15	236.98	252.24	259.73	262.75	268.70	272.82	284.69	280.21	293.66	310.94
Stormw tr - Charge	66.18	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	52.27	63.00	60.43	61.93	61.84	63.62	65.17	65.99	68.76	72.49	73.72
Water Ln											
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51	674.20
	2,581.61	2,681.02	2,766.90	2,867.18	2,902.13	2,953.02	3,014.66	3,065.17	3,091.49	3,162.01	3,244.68
	3.85%	3.20%	3.20%	3.62%	1.22%	1.75%	2.09%	1.68%	0.86%	2.28%	2.61%

RESIDENTIAL

Over \$850K

Current Land Value
Current Imp Value
Current Cap Value

MERCURY BAY											
	400,000										
	505,000										
	905,000										
	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	388.65	246.57	246.73	248.73	249.87	252.81	254.73	259.06	267.35	277.54	281.60
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	142.03	131.30	134.52	138.00	135.07	133.38	132.90	131.26	130.84	131.58	130.83
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	200.96	167.22	171.15	172.75	174.60	176.85	180.78	186.30	193.48	201.31	205.97
Sub Total	1,845.16	1,791.89	1,828.22	1,892.12	1,906.56	1,927.04	1,960.44	1,969.46	1,989.69	2,012.99	2,050.71
W&S Rate	247.33	282.88	314.00	328.63	338.90	350.34	356.92	382.51	366.69	384.50	403.31
W&S Charge	199.15	236.98	252.24	259.73	262.75	268.70	272.82	284.69	280.21	293.66	310.94
Stormw tr - Charge	66.18	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	70.39	84.83	81.38	83.40	83.27	85.67	87.76	88.87	92.60	97.62	99.27
Water Ln											
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51	674.20
	2,945.70	2,990.85	3,090.85	3,199.46	3,239.99	3,298.55	3,365.78	3,431.52	3,457.92	3,544.63	3,639.30
	1.53%	3.34%	3.51%	3.51%	1.27%	1.81%	2.04%	1.95%	0.77%	2.51%	2.67%

Funding Impact Statement Rating Scenarios (including GST)

RURAL

Current Land Value
Current Imp Value
Current Cap Value

MERCURY BAY										
4,250,000										
570,000										
4,820,000										
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	2,477.62	1,571.87	1,572.92	1,585.68	1,592.91	1,611.66	1,623.93	1,651.49	1,704.35	1,795.23
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13
Solid Waste	142.03	131.30	134.52	138.00	135.07	133.38	132.90	131.26	130.84	131.58
Wastew tr										
Roading	1,070.31	890.63	911.55	920.07	929.93	941.92	962.82	992.20	1,030.47	1,072.16
Econ Dev										
	4,028.10	2,968.06	3,019.06	3,096.64	3,115.22	3,155.77	3,199.05	3,243.57	3,328.55	3,420.19
Land Drainage										
W&S Rate	2,627.93	3,005.55	3,336.26	3,491.68	3,600.85	3,722.34	3,792.29	4,064.14	3,896.05	4,085.35
W&S Charge	199.15	236.98	252.24	259.73	262.75	268.70	272.82	284.69	280.21	293.66
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51
	7,372.66	6,717.74	7,139.08	7,398.19	7,542.09	7,726.03	7,862.37	8,207.72	8,139.21	8,455.71
	-8.88%	6.27%	3.63%	1.95%	2.44%	1.76%	4.39%	-0.83%	3.89%	3.72%

ISLAND

ISLANDS/FORRESTRY

Current Land Value
Current Imp Value
Current Cap Value

MERCURY BAY										
38,000,000										
6,500,000										
44,500,000										
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	18,460.72	11,711.98	11,719.79	11,814.84	11,868.74	12,008.41	12,099.89	12,305.23	12,699.05	13,183.13
UAGC	2,028.85	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13
Solid Waste										
Wastew tr										
Roading	9,881.51	8,222.64	8,415.74	8,494.38	8,585.41	8,696.18	8,889.13	9,160.38	9,513.63	9,898.54
Econ Dev										
	30,371.08	20,308.88	20,535.60	20,762.12	20,911.48	21,173.41	21,468.41	21,934.23	22,675.58	23,528.80
Land Drainage										
W&S Rate	11,748.38	13,436.58	14,915.03	15,609.88	16,097.91	16,641.04	16,953.75	18,169.09	17,417.65	18,263.91
W&S Charge	820.92	268.32	260.89	276.23	272.49	280.56	295.65	287.67	305.68	342.87
	42,940.39	34,013.78	35,711.52	36,648.23	37,281.88	38,095.01	38,717.81	40,390.99	40,398.90	42,135.58
	-20.79%	4.99%	2.62%	1.73%	2.18%	1.63%	4.32%	0.02%	4.30%	3.18%

COMMERCIAL

Current Land Value
Current Imp Value
Current Cap Value

MERCURY BAY										
3,000,000										
10,600,000										
13,600,000										
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	2,914.85	1,849.26	1,850.49	1,865.50	1,874.01	1,896.07	1,910.51	1,942.93	2,005.11	2,081.55
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13
Solid Waste	142.03	131.30	134.52	138.00	135.07	133.38	132.90	131.26	130.84	131.58
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43
Roading	3,019.97	2,512.99	2,572.00	2,596.04	2,623.86	2,657.71	2,716.68	2,799.58	2,907.54	3,025.17
Econ Dev	12,477.05	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07
	19,667.43	16,519.41	16,611.90	16,711.24	16,759.02	16,830.22	16,931.18	17,045.68	17,220.58	17,419.94
W&S Rate	1,855.01	2,121.56	2,355.00	2,464.72	2,541.77	2,627.53	2,676.91	2,868.80	2,750.15	2,883.77
W&S Charge	199.15	236.98	252.24	259.73	262.75	268.70	272.82	284.69	280.21	293.66
Water	255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02
Stormw ater Rate	1,477.51	1,780.69	1,708.10	1,750.49	1,747.89	1,798.22	1,842.07	1,865.39	1,943.58	2,049.11
Stormw ater Charge	66.18	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33
	23,520.91	21,019.18	21,310.86	21,592.96	21,733.66	21,967.67	22,189.44	22,551.62	22,706.57	23,187.83
	-10.64%	1.39%	1.32%	0.65%	1.08%	1.01%	1.63%	0.69%	2.12%	1.48%

Funding Impact Statement Rating Scenarios (including GST)

RESIDENTIAL

Under \$320K

Current Land Value
Current Imp Value
Current Cap Value

TAIRUA/PAUANUI

140,000
170,000
310,000

Gen Rate
UAGC
Solid Waste
Wastew tr
Roading
Sub Total
W&S Rate
W&S Charge
Stormw tr - Charge
Stormw tr - Rate
Water Ln
Water

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	136.03	86.30	86.36	87.06	87.45	88.48	89.16	90.67	93.57	97.14	98.56
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	151.99	140.51	143.96	147.69	144.54	142.73	142.22	140.46	140.01	140.81	140.01
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	68.84	57.28	58.63	59.17	59.81	60.58	61.92	63.81	66.27	68.96	70.55
Sub Total	1,470.38	1,530.89	1,564.76	1,626.55	1,638.82	1,655.80	1,685.33	1,687.80	1,697.89	1,709.47	1,741.43
W&S Rate	89.24	93.44	97.58	98.51	102.57	102.64	101.90	105.11	106.96	109.45	111.45
W&S Charge	188.34	285.52	297.47	296.52	307.66	306.38	303.65	311.25	316.66	320.60	324.30
Stormw tr - Charge	68.09	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	22.73	28.56	27.39	28.07	28.03	28.84	29.54	29.92	31.17	32.86	33.42
Water Ln											
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51	674.20
	2,356.26	2,532.67	2,602.22	2,685.23	2,725.60	2,760.46	2,808.27	2,840.07	2,881.41	2,928.23	2,985.67
	7.49%	2.75%	3.19%	1.50%	1.28%	1.73%	1.13%	1.46%	1.62%	1.96%	

RESIDENTIAL

\$580-660K

Current Land Value
Current Imp Value
Current Cap Value

TAIRUA/PAUANUI

225,000
375,000
600,000

Gen Rate
UAGC
Solid Waste
Wastew tr
Roading
Sub Total
W&S Rate
W&S Charge
Stormw tr - Charge
Stormw tr - Rate
Water Ln
Water

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	218.61	138.69	138.79	139.91	140.55	142.20	143.29	145.72	150.38	156.12	158.40
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	151.99	140.51	143.96	147.69	144.54	142.73	142.22	140.46	140.01	140.81	140.01
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	133.23	110.87	113.47	114.53	115.76	117.25	119.85	123.51	128.27	133.46	136.56
Sub Total	1,617.37	1,636.87	1,672.03	1,734.76	1,747.87	1,766.19	1,797.39	1,802.54	1,816.70	1,832.96	1,867.27
W&S Rate	143.43	150.17	156.82	158.31	164.85	164.96	163.76	168.93	171.89	175.89	179.12
W&S Charge	188.34	285.52	297.47	296.52	307.66	306.38	303.65	311.25	316.66	320.60	324.30
Stormw tr - Charge	68.09	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	50.13	63.00	60.43	61.93	61.84	63.62	65.17	65.99	68.76	72.49	73.72
Water Ln											
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51	674.20
	2,584.83	2,729.82	2,801.77	2,887.11	2,930.73	2,967.94	3,017.82	3,054.71	3,102.75	3,157.79	3,219.48
	5.61%	2.64%	3.05%	1.51%	1.27%	1.68%	1.22%	1.57%	1.77%	1.95%	

RESIDENTIAL

Over \$850K

Current Land Value
Current Imp Value
Current Cap Value

TAIRUA/PAUANUI

400,000
505,000
905,000

Gen Rate
UAGC
Solid Waste
Wastew tr
Roading
Sub Total
W&S Rate
W&S Charge
Stormw tr - Charge
Stormw tr - Rate
Water Ln
Water

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	388.65	246.57	246.73	248.73	249.87	252.81	254.73	259.06	267.35	277.54	281.60
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	151.99	140.51	143.96	147.69	144.54	142.73	142.22	140.46	140.01	140.81	140.01
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	200.96	167.22	171.15	172.75	174.60	176.85	180.78	186.30	193.48	201.31	205.97
Sub Total	1,855.13	1,801.10	1,837.66	1,901.80	1,916.03	1,936.40	1,969.77	1,978.67	1,998.87	2,022.23	2,059.89
W&S Rate	254.98	266.97	278.80	281.44	293.06	293.25	291.13	300.32	305.59	312.70	318.43
W&S Charge	188.34	285.52	297.47	296.52	307.66	306.38	303.65	311.25	316.66	320.60	324.30
Stormw tr - Charge	68.09	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	67.51	84.83	81.38	83.40	83.27	85.67	87.76	88.87	92.60	97.62	99.27
Water Ln											
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51	674.20
	2,951.53	3,032.69	3,110.32	3,198.75	3,248.54	3,288.50	3,340.15	3,385.10	3,442.45	3,508.99	3,576.97
	2.75%	2.56%	2.84%	1.56%	1.23%	1.57%	1.35%	1.69%	1.93%	1.94%	

Funding Impact Statement Rating Scenarios (including GST)

RURAL

Current Land Value
Current Imp Value
Current Cap Value

TAIRUA/PAUANUI										
4,250,000										
570,000										
4,820,000										
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	2,477.62	1,571.87	1,572.92	1,585.68	1,592.91	1,611.66	1,623.93	1,651.49	1,704.35	1,795.23
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	476.98
Solid Waste										
Wastew tr										
Roading	1,070.31	890.63	911.55	920.07	929.93	941.92	962.82	992.20	1,030.47	1,097.01
Econ Dev										
	3,886.08	2,836.76	2,884.54	2,958.63	2,980.16	3,022.40	3,066.15	3,112.31	3,197.71	3,288.60
Land Drainage										
W&S Rate	2,709.17	2,836.60	2,962.20	2,990.33	3,113.80	3,115.83	3,093.28	3,190.85	3,246.86	3,322.46
W&S Charge	188.34	285.52	297.47	296.52	307.66	306.38	303.65	311.25	316.66	324.30
Water										
	6,783.58	5,958.89	6,144.21	6,245.48	6,401.62	6,444.61	6,463.08	6,614.41	6,761.23	7,076.87
	-12.16%	3.11%	1.65%	2.50%	0.67%	0.29%	2.34%	2.22%	2.52%	2.09%

ISLANDS/FORRESTRY

Current Land Value
Current Imp Value
Current Cap Value

TAIRUA/PAUANUI										
8,800,000										
700,000										
9,500,000										
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	8,550.23	5,424.50	5,428.11	5,472.14	5,497.10	5,561.79	5,604.16	5,699.26	5,881.66	6,105.87
UAGC										
Solid Waste										
Wastew tr										
Roading	2,109.54	1,755.39	1,796.62	1,813.41	1,832.84	1,856.49	1,897.68	1,955.59	2,031.00	2,113.17
Econ Dev										
	10,659.76	7,179.89	7,224.73	7,285.54	7,329.94	7,418.28	7,501.84	7,654.85	7,912.66	8,219.04
Land Drainage										
W&S Rate	6,055.79	6,340.64	6,621.40	6,684.27	6,960.27	6,964.79	6,914.38	7,132.48	7,257.68	7,426.67
W&S Charge										
	16,715.55	13,520.53	13,846.13	13,969.81	14,290.21	14,383.07	14,416.22	14,787.33	15,170.35	15,645.72
	-19.11%	2.41%	0.89%	2.29%	0.65%	0.23%	2.57%	2.59%	3.13%	1.75%

COMMERCIAL

Current Land Value
Current Imp Value
Current Cap Value

TAIRUA/PAUANUI										
3,000,000										
10,600,000										
13,600,000										
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	2,914.85	1,849.26	1,850.49	1,865.50	1,874.01	1,896.07	1,910.51	1,942.93	2,005.11	2,081.55
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	476.98
Solid Waste	151.99	140.51	143.96	147.69	144.54	142.73	142.22	140.46	140.01	140.01
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43
Roading	3,019.97	2,512.99	2,572.00	2,596.04	2,623.86	2,657.71	2,716.68	2,799.58	2,907.54	3,025.17
Econ Dev	12,477.05	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07
	19,677.39	16,528.62	16,621.33	16,720.92	16,768.50	16,839.57	16,940.51	17,054.89	17,229.76	17,429.17
W&S Rate	1,912.35	2,002.31	2,090.97	2,110.82	2,197.98	2,199.41	2,183.49	2,252.36	2,291.90	2,345.27
W&S Charge	188.34	285.52	297.47	296.52	307.66	306.38	303.65	311.25	316.66	320.60
Water	255.64	273.41	300.13	321.33	336.99	355.42	376.84	396.38	417.70	442.02
Stormw ater Rate	1,477.51	1,780.69	1,708.10	1,750.49	1,747.89	1,798.22	1,842.07	1,865.39	1,943.58	2,049.11
Stormw ater Charge	66.18	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33
	23,577.41	20,957.67	21,101.49	21,285.53	21,444.26	21,586.58	21,736.18	21,970.95	22,293.94	22,685.49
	-11.11%	0.69%	0.87%	0.75%	0.66%	0.69%	1.08%	1.47%	1.76%	1.02%

Funding Impact Statement Rating Scenarios (including GST)

RESIDENTIAL

Under \$320K

Current Land Value

Current Imp Value

Current Cap Value

WHANGAMATA

140,000

170,000

310,000

Gen Rate

UAGC

Solid Waste

Wastew tr

Roading

Sub Total

W&S Rate

W&S Charge

Stormw tr - Charge

Stormw tr - Rate

Water Ln

Water

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	136.03	86.30	86.36	87.06	87.45	88.48	89.16	90.67	93.57	97.14	98.56
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	151.99	140.51	143.96	147.69	144.54	142.73	142.22	140.46	140.01	140.81	140.01
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	68.84	57.28	58.63	59.17	59.81	60.58	61.92	63.81	66.27	68.96	70.55
Sub Total	1,470.38	1,530.89	1,564.76	1,626.55	1,638.82	1,655.80	1,685.33	1,687.80	1,697.89	1,709.47	1,741.43
W&S Rate	78.21	78.59	83.92	84.57	91.44	100.96	99.26	97.87	97.47	96.81	95.47
W&S Charge	141.79	218.85	233.33	231.38	240.85	253.39	251.99	251.37	253.64	254.89	254.24
Stormw tr - Charge	39.41	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	13.97	28.56	27.39	28.07	28.03	28.84	29.54	29.92	31.17	32.86	33.42
Water Ln											
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51	674.20
	2,261.25	2,451.15	2,524.43	2,606.17	2,647.66	2,705.79	2,753.97	2,772.94	2,808.91	2,849.88	2,899.63
	8.40%	2.99%	3.24%	1.59%	2.20%	1.78%	0.69%	1.30%	1.46%	1.75%	

RESIDENTIAL

\$580-660K

Current Land Value

Current Imp Value

Current Cap Value

WHANGAMATA

225,000

375,000

600,000

Gen Rate

UAGC

Solid Waste

Wastew tr

Roading

Sub Total

W&S Rate

W&S Charge

Stormw tr - Charge

Stormw tr - Rate

Water Ln

Water

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	218.61	138.69	138.79	139.91	140.55	142.20	143.29	145.72	150.38	156.12	158.40
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	151.99	140.51	143.96	147.69	144.54	142.73	142.22	140.46	140.01	140.81	140.01
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	133.23	110.87	113.47	114.53	115.76	117.25	119.85	123.51	128.27	133.46	136.56
Sub Total	1,617.37	1,636.87	1,672.03	1,734.76	1,747.87	1,766.19	1,797.39	1,802.54	1,816.70	1,832.96	1,867.27
W&S Rate	125.70	126.30	134.87	135.92	146.96	162.26	159.53	157.28	156.65	155.59	153.43
W&S Charge	141.79	218.85	233.33	231.38	240.85	253.39	251.99	251.37	253.64	254.89	254.24
Stormw tr - Charge	39.41	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	30.82	63.00	60.43	61.93	61.84	63.62	65.17	65.99	68.76	72.49	73.72
Water Ln											
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51	674.20
	2,472.57	2,639.28	2,715.69	2,799.58	2,846.03	2,912.26	2,961.93	2,983.18	3,024.49	3,071.77	3,123.73
	6.74%	2.89%	3.09%	1.66%	2.33%	1.71%	0.72%	1.38%	1.56%	1.69%	

RESIDENTIAL

Over \$850K

Current Land Value

Current Imp Value

Current Cap Value

WHANGAMATA

400,000

505,000

905,000

Gen Rate

UAGC

Solid Waste

Wastew tr

Roading

Sub Total

W&S Rate

W&S Charge

Stormw tr - Charge

Stormw tr - Rate

Water Ln

Water

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	388.65	246.57	246.73	248.73	249.87	252.81	254.73	259.06	267.35	277.54	281.60
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13	476.98
Solid Waste	151.99	140.51	143.96	147.69	144.54	142.73	142.22	140.46	140.01	140.81	140.01
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43	955.33
Roading	200.96	167.22	171.15	172.75	174.60	176.85	180.78	186.30	193.48	201.31	205.97
Sub Total	1,855.13	1,801.10	1,837.66	1,901.80	1,916.03	1,936.40	1,969.77	1,978.67	1,998.87	2,022.23	2,059.89
W&S Rate	223.46	224.54	239.78	241.64	261.27	288.47	283.61	279.62	278.48	276.60	272.77
W&S Charge	141.79	218.85	233.33	231.38	240.85	253.39	251.99	251.37	253.64	254.89	254.24
Stormw tr - Charge	39.41	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33	100.88
Stormw tr - Rate	41.50	84.83	81.38	83.40	83.27	85.67	87.76	88.87	92.60	97.62	99.27
Water Ln											
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51	674.20
	2,818.78	2,923.59	3,007.17	3,093.81	3,149.93	3,230.72	3,280.97	3,304.51	3,352.33	3,407.18	3,461.24
	3.72%	2.86%	2.88%	1.81%	2.56%	1.56%	0.72%	1.45%	1.64%	1.59%	

Funding Impact Statement Rating Scenarios (including GST)

RURAL

Current Land Value
Current Imp Value
Current Cap Value

WHANGAMATA										
4,250,000										
570,000										
4,820,000										
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	2,477.62	1,571.87	1,572.92	1,585.68	1,592.91	1,611.66	1,623.93	1,651.49	1,704.35	1,769.31
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13
Solid Waste										
Wastew tr										
Roading	1,070.31	890.63	911.55	920.07	929.93	941.92	962.82	992.20	1,030.47	1,072.16
Econ Dev										
	3,886.08	2,836.76	2,884.54	2,958.63	2,980.16	3,022.40	3,066.15	3,112.31	3,197.71	3,288.60
Land Drainage										
W&S Rate	2,374.28	2,385.69	2,547.63	2,567.41	2,775.94	3,064.97	3,013.39	2,970.92	2,958.89	2,938.85
W&S Charge	141.79	218.85	233.33	231.38	240.85	253.39	251.99	251.37	253.64	254.89
Water										
	6,402.15	5,441.31	5,665.50	5,757.43	5,996.95	6,340.75	6,331.53	6,334.60	6,410.25	6,482.34
	-15.01%	4.12%	1.62%	4.16%	5.73%	-0.15%	0.05%	1.19%	1.12%	0.61%

COMMERCIAL

Current Land Value
Current Imp Value
Current Cap Value

WHANGAMATA										
3,000,000										
10,600,000										
13,600,000										
14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Gen Rate	2,914.85	1,849.26	1,850.49	1,865.50	1,874.01	1,896.07	1,910.51	1,942.93	2,005.11	2,081.55
UAGC	338.14	374.26	400.07	452.89	457.32	468.82	479.40	468.62	462.90	447.13
Solid Waste	151.99	140.51	143.96	147.69	144.54	142.73	142.22	140.46	140.01	140.81
Wastew tr	775.39	872.54	875.74	879.74	889.70	895.18	912.64	924.23	935.12	955.43
Roading	3,019.97	2,512.99	2,572.00	2,596.04	2,623.86	2,657.71	2,716.68	2,799.58	2,907.54	3,025.17
Econ Dev	12,477.05	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07	10,779.07
	19,677.39	16,528.62	16,621.33	16,720.92	16,768.50	16,839.57	16,940.51	17,054.89	17,229.76	17,429.17
W&S Rate	1,675.96	1,684.02	1,798.32	1,812.29	1,959.49	2,163.51	2,127.10	2,097.12	2,088.63	2,074.49
W&S Charge	141.79	218.85	233.33	231.38	240.85	253.39	251.99	251.37	253.64	254.89
Water	517.48	507.14	531.53	550.14	563.27	579.22	598.22	615.32	634.40	656.51
Stormw ater Rate	871.14	1,780.69	1,708.10	1,750.49	1,747.89	1,798.22	1,842.07	1,865.39	1,943.58	2,049.11
Stormw ater Charge	39.41	87.12	83.49	85.45	85.24	87.58	89.62	90.67	94.34	99.33
	22,923.18	20,806.45	20,976.11	21,150.68	21,365.24	21,721.49	21,849.51	21,974.76	22,244.35	22,563.50
	-9.23%	0.82%	0.83%	1.01%	1.67%	0.59%	0.57%	1.23%	1.43%	0.68%

Allocation of rates to activities 2015/16 (GST inclusive)

Uniform annual general charge and fixed targeted rates for works and services

The following schedule indicates how the Uniform Annual General Charge, and targeted rates set on a fixed basis, are spent on individual activities

	UAGC District	Local Works & Services Charge				
		Thames	Coromandel Colville	Mercury Bay	Tairua Pauanui	Whangamata
District Representation	\$73.39					
Local Representation	\$27.85					
District Strategic Planning	\$26.19					
Local Strategic Planning		\$6.76	\$8.60	\$3.07	\$3.33	\$2.61
District Plan	\$34.20					
Coastal & Hazard Management	\$12.40					
Emergency Management	\$12.76					
Economic Development	\$29.99		\$0.00		\$0.00	\$0.00
Community Health & Safety	\$35.37					
Building Control	\$4.60					
Grants & Remissions	\$24.48	\$67.58	\$54.81	\$30.28	\$25.02	\$34.78
District Roding & Footpaths	\$50.52					
Local Roding & Footpaths		\$18.17	\$14.93	\$19.04	\$21.61	\$23.60
Community Spaces and Development						
Airfields		\$5.70			\$5.38	
Cemeteries		\$20.18	\$31.46	\$11.91	\$7.97	\$7.24
Halls		\$27.70	\$13.03	\$10.13	\$16.59	\$21.55
Swimming Pools		\$46.46				
Libraries		\$78.29	\$8.40	\$24.95	\$35.82	\$19.90
Harbour Facilities		\$8.11	\$22.92	\$8.40	\$19.18	\$8.04
Local Parks & Reserves		\$123.87	\$82.00	\$111.61	\$122.53	\$79.63
Public Conveniences		\$27.31	\$32.17	\$17.59	\$28.09	\$21.50
Resource Consents	\$42.51					
	\$374.26	\$430.13	\$268.32	\$236.98	\$285.52	\$218.85

Allocation of rates to activities 2015/16 (GST inclusive)

General rate and targeted rate for works and services

The following schedule indicates how the proportion of general rates, and targeted rates set as a rate in the dollar on land value, are spent on individual activities, for each \$10,000 of land value (assuming a differential of 1.0)

	General Rate District	Local Works & Services Rate				
		Thames	Coromandel Colville	Mercury Bay	Tairua Pauanui	Whangamata
Strategic Planning		\$0.33	\$0.29	\$0.08	\$0.09	\$0.07
Coastal & Hazard Management	\$0.64	\$0.34				
Building Control	\$0.11					
District Roding & Footpaths	\$2.83					
Local Roding & Footpaths		\$2.09	\$1.17	\$1.12	\$1.29	\$1.52
Community Spaces and Development						
Airfields		\$0.15			\$0.21	
Halls		\$1.06	\$0.38	\$0.26	\$0.35	\$0.55
Swimming Pools		\$1.80				
Harbour Facilities		\$0.32	\$0.63	\$0.46	\$0.43	\$0.41
Parks & Reserves		\$3.29	\$2.70	\$3.90	\$2.65	\$1.87
Land Drainage		\$0.03				
Cemeteries		\$0.87	\$0.94	\$0.26	\$0.25	\$0.25
Public Conveniences		\$0.72	\$0.88	\$0.38	\$0.59	\$0.49
Libraries		\$2.32	\$0.23	\$0.61	\$0.81	\$0.45
Stormwater	\$1.26					
Rubbish & Recycling	\$1.32					
	\$6.16	\$13.32	\$7.22	\$7.07	\$6.67	\$5.61

Capital Expenditure statements

Property, Plant & Equipment Projects - Thames

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
THAMES											
Wastewater											
Thames Renewals	200										
Thames Pump Station Upgrades	33										
Thames Consent Renewal - Waihou River					133						
Local Roads and Footpaths											
Footpath Rehabilitation	28	51	53	54	56	58	60	62	65	67	70
Footpath Construction	71	78	80	82	85	88	91	94	98	102	107
Streetlight Improvements	11	12	13	13	13	14	14	15	15	16	17
Streetlight Renewals	11	83	85	87	90	93	22	22	23	24	25
Street Furniture Renewals	5	7	7	7	12	9	8	8	8	65	9
Rhodes Park Entrance Improvements	15										
Mary St Bus & Car Parking		56									
New Bicycle Racks		2	2	2							
Mackay St Car Park		268									
Kauaeranga Valley Rd Sealing			32	535							
Airfield											
Renewals		2	2	2	2		2	2	2	2	
Improvements		53									

Property, Plant & Equipment Projects - Thames continued

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
THAMES											
Halls											
Thames Furniture & Fittings		5	5	5							
Thames Civic Centre Upgrade		48									
Harbour Facilities											
Thames Renewals	13										
Kopu Boat Ramp		2									
Thames Wharf Renewals			5	133	43						1,598
Thames Boat Ramp Renewals											93
Swimming Pools											
Thames Pool Renewals	16	25	8	17			175				
Thames Pool Building Compliance & Health & Safety		19									
Thames Pool Toddler Pool & Health & Safety		8									
Libraries											
Thames - Library Books	76	81	83	86	89	93	97	101	107	112	118
Thames - Furniture & Fittings	3	5	5	44	6	40	6	6	6	7	7
Thames - Building Functionality Improvements		86	79								

Property, Plant & Equipment Projects - Thames continued

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
THAMES											
Parks & Reserves											
Neighbourhood Reserves	12										
Renewals	13	39	46	107	112	70	72	55	82	78	86
Rhodes Park Grandstand Development					2,900						
Thames Skatepark	163	330									
Minor Reserves Projects	97	128									
Reserve Carpark Reseals	14	22	53		33						
Public Conveniences											
Renewals		33	11	11	11	12	12	12	142	40	14
New/Replacement Facilities		72	158		167						
Cemeteries											
Renewals		8	18	8	8	12	15	16	42	17	18
Coastal & Hazard Management											
Thames Erosion Mitigation		58									
Water											
Matatoki Renewals	70										
Matatoki New Supply & Reticulations	295										
Thames Valley Renewals	172										
Thames Valley New Supply & Reticulations	688										
Thames Urban Renewals	734										
Thames South Water		791	897	923	833	861	892	463			337
Thames South Consent Renewal - Omaha					317						
Drinking Water Standards Upgrades			429								
Thames South Water Meters			156	160							
Stormwater											
Renewals	673										
Kopu Stormwater Land Purchase		513									
Kopu Stormwater Detention					764						
Kopu Stormwater Pumpstation									2,581		
TOTAL THAMES	3,413	2,883	2,223	2,277	5,674	1,349	1,465	856	3,172	531	2,499

Property, Plant & Equipment Projects - Coromandel

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
COROMANDEL											
Wastewater											
Coromandel Renewals	25										
Pump Station Upgrade	22										
Coromandel Treatment Plant Improvements	2,023	431									
Oamaru Bay Renewals	2										
Coromandel Consent Renewal - Whangarahi Stream											168
Oamaru Bay Consent Renewal - Land Disposal										112	
District Roads and Footpaths											
Waikawau No 3 Bridge	165										
Waikawau No 4 Bridge	132										
Local Roads and Footpaths											
Footpath Rehabilitation	5	4	4	4	4	4	4	4	5	5	5
Footpath Construction	47	50	51	53	55	57	59	61	63	66	69
Streetlight Improvements	18	19	20	21	21	22	23	24	25	26	27
Streetlight Renewals	4	14	14	15	15	16	6	6	6	7	7
Street Furniture Renewals		1	1	1	1	1	1	1	1	8	1
Pottery Lane Service Lane - Land Acquisition					892						
Pottery Lane Service Lane - Construction					145						
Wyuna Bay Rd Turning Area		31									
Halls											
Coromandel Citizens Hall Refurbishment	40										
Coromandel Improvements		21				40					
Coromandel Renewals		29	27	18	23						

Property, Plant & Equipment Projects - Coromandel continued

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
COROMANDEL											
Harbour Facilities											
Hannaforde Renewals											303
Sugarloaf Renewals		8									
Fureys Creek Retaining Walls											
Fureys Creek Hardstand						132					
Wharf Renewals		5	43		6	195			2,210		
Boat Ramp Renewals											171
Port Charles Wharf Renewals				21							
Parks & Reserves											
Neighbourhood Reserves	24										
Renewals		44	18	63	134	31	5	4	43	3	56
Minor Reserves Projects		6	47	10							
Coro Sportville	315		473								
Coastal & Hazard Management											
Coromandel Hannaforde Erosion Mitigation					85						
Public Conveniences											
Renewals		5	5	97	33	6	108	6	6	121	141
Cemeteries											
Renewals		17	7	7	7	4	2	2	2	5	23
Water											
Renewals	25										
Consent Renewal - Karaka			132								
Consent Renewal - Waiou							150				
Drinking Water Standards Upgrades						581					
Stormwater											
Renewals	68										
TOTAL COROMANDEL	2,915	684	842	308	1,421	1,088	356	107	2,360	352	970

Property, Plant & Equipment Projects - Mercury Bay

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
MERCURY BAY											
Wastewater											
Matarangi Renewals	10										
Matarangi Pumpstation Upgrade	19										
Whitianga Pumpstation Upgrade	135										
Whitianga Renewals	92										
Cooks Beach Renewals	10										
Cooks Beach Pumpstation Upgrade	13										
Hahei Renewals	10										
Hahei Consent Renewal	90										
Matarangi Treatment - Aeration & Filters			108	410							
Matarangi Consent Renewal - Land Disposal						321					
Whitianga Plant Optimisation			315								
Whitianga Treatment Plant Balance Tank										3,365	
Whitianga Pumpstation - Moewai				514							
Cooks Beach Treatment Plant						1,144					
Cooks Beach Consent Renewal - Land Disposal					133						
Hahei Treatment Plant Upgrade (Electrical & Inlet Screen)				350							
Hahei Consent Renewal - Wigmore Stream		131									
Solid Waste											
Transfer Station Whitianga	350		1,912								
Weighbridge Infrastructure	75		79								

Property, Plant & Equipment Projects - Mercury Bay

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
MERCURY BAY											
Public Conveniences											
Renewals		63	65	227	69	71	74	76	80	83	87
Hot Water Beach Toilet Upgrade		82	613								
Bull Paddock New Toilet			168								
Buffalo Beach New Toilet			168								
Local Roads and Footpaths											
Footpath Rehabilitation	26	33	35	37	38	39	41	42	44	46	48
Footpath Construction	266	256	263	270	279	288	299	310	323	337	351
Streetlight Improvements	24	26	26	27	28	29	30	31	32	34	35
Streetlight Renewals		46	47	49	50	52	29	30	31	32	34
Cathedral Cove All Weather Parking	15										
Victoria St Carpark Construction			53								
Blacksmith Lane Footpath Legalisation	22	5									
Whitianga Town Upgrade		190	833	800	908	411					
Racecourse Road Link											42
Cooks Beach Loop Road											42
Rezoning Land Roding Links					418	288					
Aero Club Land Purchase		66									

Property, Plant & Equipment Projects - Mercury Bay continued

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
MERCURY BAY											
Cemeteries											
Renewals		8	8	8	8	20	9	9	10	10	11
Mercury Bay Cemetery Stage 2 Development	40	543									
Halls											
Whitianga Civic Centre Fire Brigade Land	45										
Renewals		21	21	22	22	23	24	25	26	27	28
Whitianga Hall Redevelopment		4					164				
Libraries											
Mercury Bay - Library Books	30	31	33	34	36	37	39	41	44	47	51
Mercury Bay - Furniture & Fittings	2	2	3	3	3	3	3	3	3	3	4
Harbour Facilities											
Destination Boat Ramp	142	712			112						
Ferry Landing Historic Wharf Refurbishment	257	411									
Wharf Interpretation Signage	22	24									
Renewals	60	82	84	87	45	63	251	50	52	54	7
Whitianga Wharf Extension									39		
Purangi Ramp Upgrade & New Pontoon			179								
Ferry Landing Pontoon Extension				81							
Kuaotunu Ramp, Breakwater & Carpark Improvements					95						
Matarangi Boat Ramp			210								
Parks & Reserves											
Neighbourhood Reserves	227										
Renewals	49	154	158	162	167	173	179	186	194	202	211
Whitianga Sports Ground		638	263	114	279	115	66	248			
Whitianga Taylors Mistake/Esplanade				270							
Coroglen Upgrade	95										
Minor Reserves Projects	139	154	158	162	167	173	179	186	194	202	211
Reserve Carpark Rd Reseals/Seals		51	53	54	56	58	60	62	65	67	70
Hot Water Beach Parking Management		31									
Brophy's Beach Coastal Erosion	680	775									
Hahei Park & Ride Development		438					179				
Dundas St Reclamation										6,204	

Property, Plant & Equipment Projects - Mercury Bay continued

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
MERCURY BAY											
Coastal & Hazard Management											
Cooks Beach Flood Protection Wall		298									
Buffalo Beach Coastal Erosion		72	520								
Water - Matarangi											
Renewals	250										
Consent Renewal - Groundwater										64	
Consent Renewal - Oponui											176
Drinking Water Standards Upgrades				143							
Water - Whitianga											
Renewals	94										
Ohuka Park AOB Extension	184										
Consent Renewal - Whangamaroro			132								
Drinking Water Standards Upgrades				305							
Water - Hahei											
Renewals	32										
Consent Renewal	87										
Consent Renewal - Groundwater			88								
Stormwater											
Renewals	88										
Renewals Whitianga	88										
Whitianga Sarah Avenue			739								
TOTAL MERCURY BAY	3,766	5,346	7,331	4,128	2,913	3,309	1,624	1,300	1,134	10,777	1,407

Property, Plant & Equipment Projects - Tairua / Pauanui

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
TAIRUA/PAUANUI											
Wastewater											
Tai Renewals	44										
Pau Renewals	20										
Tairua Pumpstation Upgrade	67										
Pauanui Pumpstation Upgrade	37										
District Roads and Footpaths											
Tairua Manaia Rd Causeway	620	574									
Puketui Valley Rd Hikuai Dust Seal	25										
Local Roads and Footpaths											
Footpath Rehabilitation	44	36	37	38	39	40	42	43	45	47	49
Footpath Construction	95	103		108		115		124		135	
Streetlight Improvements	8	13	13	14	14	15	15	16	17	17	18
Streetlight Renewals	8	24	25	25	26	27	14	15	15	16	17
Street Furniture Renewals	1	1	1	5							
Pauanui Hikuai Settlement Rd - Two Lane Bridge											703
Pauanui Gallagher Park Lane Carpark Extension			25								
Airfields											
Pauanui Radio/Computer Equipment		2									
Halls											
Pauanui Community Amenity	473										
Pauanui Community Amenity Furniture & Fittings	12										
Libraries											
Tairua - Library Books	9	9	10	10	10	11	11	11	12	12	13
Tairua - Furniture & Fittings	2	3	3	3	3	3	3	3	3	3	4
Harbour Facilities											
Renewals	16	9	79	65							
Tairua Mary Beach Wharf Boat Ramp Improvements	1,181	380	772								
Pauanui Royal Billy Boat Ramp/Pontoon				378							
Pauanui Wharf Pontoon Replacement					112						

Property, Plant & Equipment Projects - Tairua / Pauanui continued

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
TAIRUA/PAUANUI											
Parks & Reserves											
Renewals	14	15	16	16	22	23	24	25	26	27	28
Minor Reserves Projects	47	15	32	189	33	23	24	25	26	40	42
Coastal Walkways	85										
Pauanui Kennedy Park Reserve Carpark				26							
Reserve Carpark Reseals		12	9	40							
Public Conveniences											
Renewals			7	14							
Water - Tairua											
Renewals	69										
Pepe Valley RBF	645	642									
Drinking Water Standards Upgrades								447			
Water - Pauanui											
Renewals	88										
Aquifer Reconfiguration	329										
Drinking Water Standards Upgrades							559				
Stormwater - Tairua											
Renewals	71										
Manaia Road Causeway		302									
Stormwater - Pauanui											
Renewals	68										
Victoria Court											
TOTAL TAIRUA/PAUANUI	4,075	2,141	1,028	932	260	257	692	709	144	298	873

Property, Plant & Equipment Projects - Whangamata

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
WHANGAMATA											
Wastewater											
Onemana Renewals	10										
Onemana Pumpstation Upgrade	12										
Onemana Consent Renewal - Land Disposal							50				
Whangamata Renewals	123										
Whangamata Pumpstation Upgrade	35										
Local Roads and Footpaths											
Footpath Rehabilitation	8	15	16	16	17	17	18	19	19	20	21
Footpath Construction	159	233									
Streetlight Improvements	18	19	20	22	23	24	26	29	30	32	34
Streetlight Renewals	11	39	40	41	43	44	22	22	23	24	25
Service Lane Legalisation Projects	106										
Xmas Lights & Decorations	2	2	2	2	2	2	2	2	3	3	3
Esplanade Carpark Improvements	30										
Wentworth Valley Rd Upgrade					1,500						
Street Furniture Renewal	3	2	3	2	3	2	4	2	4	2	4
Curb/Channel/Swale		513	525								
Wentworth Valley Cycleway					926						
Harbour Facilities											
Renewals	50	10	5	5							
Parks & Reserves											
Neighbourhood Reserves	133										
Renewals	14	15	16	16	17	17	18	19	19	20	21
Minor Reserves Projects	46	117	89	16	17						
Harbour Walkway/Cycleway	8	8	37								
Reserve Carpark Reseals			11	4							
Williamson Park Redevelopment				184							

Property, Plant & Equipment Projects - Whangamata continued

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
WHANGAMATA											
Beach Road Playground Upgrade				108							
Public Conveniences											
Onemana Renewals			126								
Water - Onemana											
Renewals	15										
Drinking Water Standards Upgrades					69						
Water - Whangamata											
Renewals	120										
Consent Renewal	60										
Consent Renewal - Manuka Place		41	94								
Drinking Water Standards Upgrades					398						
System Optimisation				606							
Stormwater											
Renewals - Onemana	35										
Renewals - Whangamata	25										
TOTAL WHANGAMATA	1,022	1,015	984	1,023	3,015	107	139	92	98	102	108

Property, Plant & Equipment Projects - District Wide

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
DISTRICT WIDE (No specific Community Board area)											
Community Health & Safety											
Plant & Equipment		14									
Leadership											
Thames Administration Building	86	21	5	11	89						
Thames Administration Building - Roof			84								
Thames County Building	25										
Whangamata Administration Building				14							
Coromandel Administration Building			13								
Strategic Planning											
Computer Software	619	573	189	170	178	242	68	310	206	211	162
Computer Hardware	240	139	312	182	342	343	397	118	399	240	372
Furniture & Fittings	68	120	44	131	402	58	62	108	54	63	66
Plant & Vehicles	387	170	307	495	221	525	257	197	561	133	488
Emergency Management											
Emerg Mgmt - Plant	26										
Warning Systems			63	65	33	35	36	25	26	27	28
Economic Development											
Coromandel Harbour Facilities	850										
Coromandel Harbour Sugarloaf Development			2,087			1,660				1,178	
Coromandel Harbour - Te Kouma Rd Intersection				649							
Coromandel Harbour - Windy Point Improvements				1,027							
Great Walk - Lees Rd Seal Extension			1,051								

Property, Plant & Equipment Projects - District Wide

	2014/2015 Annual Plan (\$000)	2015/2016 6 (\$000)	2016/2017 7 (\$000)	2017/2018 8 (\$000)	2018/2019 9 (\$000)	2019/2020 0 (\$000)	2020/2021 1 (\$000)	2021/2022 2 (\$000)	2022/2023 3 (\$000)	2023/2024 4 (\$000)	2024/2025 5 (\$000)
DISTRICT WIDE (No specific Community Board area)											
District Roads and Footpaths											
Area-wide Pavement Treatment	1,500	1,964	2,269	2,030	2,213	2,315	2,336	2,458	2,558	2,656	2,783
Unsealed Road Wearing Course Replacement	650	733	694	811	781	807	836	868	903	942	984
Unsealed Road Basecourse Replacement	300	256	305	205	245	254	263	273	284	296	309
Major Drainage Control	600	646	662	681	703	727	753	781	813	848	885
Maintenance Chip Seals	1,300	906	1,077	1,081	1,072	1,176	1,255	1,302	1,355	1,413	1,476
Thin AC Surfacing	500	650	594	541	631	629	640	682	701	731	763
Seal Widening	165	174	179	184	190	196	203	211	219	229	239
Bridge Component Replacement	211										
Bridge Component Replacement		77	79	81	84	86	90	93	97	101	105
Minor Safety Projects	454	614	642	661	682	705	730	758	789	822	859
Traffic Services	145	159	179	184	190	196	203	211	219	229	239
Dust Sealing	148	154	158	162	167	173	179	186	194	202	211
Preventative Maintenance	184	51	53	54	56	58	60	62	65	67	70
Road Legalisation	50	51	53	54	56	58	60	62	65	67	70

Property, Plant & Equipment Projects - District Wide continued

	2014/2015 Annual Plan (\$000)	2015/2016 (\$000)	2016/2017 (\$000)	2017/2018 (\$000)	2018/2019 (\$000)	2019/2020 (\$000)	2020/2021 (\$000)	2021/2022 (\$000)	2022/2023 (\$000)	2023/2024 (\$000)	2024/2025 (\$000)
DISTRICT WIDE (No specific Community Board area)											
Public Conveniences											
Renewals	321										
Cemeteries											
Minor Projects	17										
Coastal & Hazard Management											
Kauri Dieback		42									
Wastewater											
Renewals		536	687	1,556	1,751	2,263	2,032	1,622	1,688	1,761	1,838
Water											
Renewals		251	321	728	819	1,058	950	759	790	824	860
Stormwater											
Renewals		532	379	859	966	1,249	1,121	895	932	972	1,014
Solid Waste											
Compactor Replacements	46										
Transfer Station Miscellaneous Improvements	105	103									
Transfer Stations Renewals	70										
Community Litter Bin Renewals	25	26	26	27	28	29	30	31	32	34	35
Transfer Station Transporter Bins	41										
Molok Replacements	7										
New Moloks	30										
TOTAL DISTRICT WIDE (No specific Community Board area)	9,171	8,961	12,509	12,641	11,899	14,841	12,561	12,012	12,948	14,045	13,856
TOTAL CAPITAL PROJECTS	24,363	21,030	24,918	21,309	25,182	20,951	16,838	15,077	19,856	26,104	19,714

Schedule of fees and charges

Introduction

Our user fees and charges are set annually. Please refer to the Revenue and Financing Policy sections to find out more about how user fees and charges are set.

The 2015/15 fees and charges are accompanied by the the fees and charges from the previous year (2014/15) to enable a comparison to be made.

Note: all fees and charges are inclusive of GST.

What's Changed since 2014/15

There are a number changes to fees and charges that we would like to highlight.

Building Consents - almost all fees have changed.

Development Contributions - all have changed substantially. We have also changed how we calculate reserve contributions, and so in line with other development contributions these are now calculated on specific projects and charged on units of demand. These figures are now included in the table of contributions below in the 2015/16 column. Reserve contributions are additional to the numbers shown in the 2014/15 column as in that year they were assessed based on the value of 20 square metres of the property.

For more information refer to the Development Contributions Policy at www.tcdc.govt.nz under Everything A-Z Development Contributions.

Other new or increased charges

Cemeteries - Thames	Units	2014/2015	2015/2016
Out of District fee - ashes	Per service	New charge	\$204.00
Interment fees - Ashes	Per interment	\$180.00	\$55.00
Extra fee Sunday/public holiday	Per service	\$290.00	\$480.00
Coromandel Halls	Units	2014/2015	2015/2016
Private functions	Per day only	New charge	\$75.00
District Plan	Units	2014/2015	2015/2016
Planning Maps - A4		\$160.00	\$180.00
Text & Appendices		\$100.00	\$140.00
Engineering	Units	2014/2015	2015/2016
Code of Practice for subdivision and development	Book	\$115.00	\$119.00
Engineering standards	Compact Disc	\$35.00	\$36.00
Electoral Roll	Units	2014/2015	2015/2016
Electoral Roll	Per roll (all wards)	\$70.00	\$77.00
Harbour Facilities Mercury Bay	Units	2014/2015	2015/2016
Recreational Boat Launching / Trailer Parking Daily Permit at all other Mercury Bay locations	Per permit	New charge	\$8.00
Recreational Boat Launching / Trailer Parking Annual Permit at all other Mercury Bay locations	Per permit	New charge	\$70.00
Health Licences	Units	2014/2015	2015/2016
Event Health licence	per food stall	New charge	\$115.00
	5 or more food stalls	New charge	\$500.00

Additional administration charge when any licence fee or charge is outstanding 1 month after due date	Per premises	New charge	\$50.00
Administration charge for reissuing or replacing a lost or damaged licence or certificate	Per document	New charge	\$80.00
Legal Fees - drafting documents	Units	2014/2015	2015/2016
Community Groups	Per document	New charge	\$172.50
Commercial Businesses	Per document	New charge	\$402.50
Liquor Fees	Units	2014/2015	2015/2016
Reissue of a current licence or manager's certificate	Non statutory administration charge for reissuing or replacing a lost or damaged licence or certificate	New charge	\$80.00
Photocopying Black/White	Units	2014/2015	2015/2016
- A3	Per sheet	\$0.65	\$0.70
- A4	Per sheet	\$0.25	\$0.30
Park Concessions -Mercury Bay	Units	2014/2015	2015/2016
Commercial Operator - operate during the summer period and holiday weekends in one or more locations	Per operator/ per annum	New charge	\$455.00
Commercial Operator - operate all year and in multiple locations	Per operator/ per annum	New charge	\$750.00
Hahei Park & Ride	Units	2014/2015	2015/2016
Hahei Park and Ride Vehicle Parks	Hourly rate	New charge	\$2.00
Hahei Park and Ride Vehicle Parks	Daily rate	New charge	\$15.00
Note: a fee exemption may be granted to residents and ratepayers within the Hahei Village Area as defined by the Mercury Bay Community Board			
Roading Fees	Units	2014/2015	2015/2016
Corridor Access Request Application Fees	Per application	New charge	\$120.00
Learn to Swim (Thames pool)	Units	2014/2015	2015/2016
Two children	10 lessons	\$135.00	\$140.00
Three children	10 lessons	\$190.00	\$200.00
One adult per tutor	1 lesson	New charge	\$20.00
Two adults per tutor	1 lesson	New charge	\$30.00
Rubbish and Recycling	Units	2014/2015	2015/2016
Official refuse bags (Standard Size)	Per bag	\$2.25	\$2.40
Official refuse bags (Half Size)	Per bag	\$1.20	\$1.30
Transfer Stations	Units	2014/2015	2015/2016
Where no weigh bridge available			
• Un-compacted waste	Per cubic metre	\$45.00	\$50.00
• Compacted waste	Per cubic metre	\$135.00	\$150.00
• Green waste	Per cubic metre	\$22.00	\$24.00
Where weigh bridge available			
• Waste	Per tonne	\$155.00	\$170.00
• Green waste	Per tonne	\$78.00	\$85.00

Unofficial refuse bags	Per bag	\$3.00	\$3.20
Water Usage	Units	2014/2015	2015/2016
Extraordinary water usage fee for users of metered water in excess of 50,000 cubic metres per annum	Per cubic metre	\$0.95	\$0.98
Utility Connections	Units	2014/2015	2015/2016
Non-refundable application fee	Per application	\$135.00	\$139.00
Inspection fee: - Initial	Per inspection	\$140.00	\$144.00
- Subsequent	Per inspection	\$85.00	\$89.00

For general enquires please e-mail customerservices@TCDc.govt.nz / or phone 07 868 0200.

Table of Contents

Airfields	281
Animal Control	282
Cemeteries	283
Community Centres and Halls	285
Consents - Building Consents and Building Inspections	290
Building Control - Monitoring	294
Consents - Resource Consents	294
Consents – Applications for Subdivision Consents	296
Designations and Heritage Orders (Applications and Requirements)	297
Resource Consents Miscellaneous Charges Including signing fees	298
Resource Consents - Monitoring	301
Development Contributions	301
District Plan Maps & Text	302
Engineering Code of Practice	302
Electoral Roll	302
Harbour Facilities	302
Health Licences	304
Libraries	305
Land Information Memoranda (LIM)	306
Legal Fees	306
Liquor Charges (set by Central Government)	306
Fees	307
Miscellaneous Charges	308
Order Papers	309
Parks and Reserves	309
Mercury Bay Multi Sport Complex	312
Parking Fees - Hahei Car Park	315
Parking Fees - Hot Water Beach Car Park	315
Rates Postponement	315
Refuse Bags & Recycling Bins (Incl Gst)	315
Requests for Official Information	316
Roading fees	316
Swimming Pool - Thames	316
Transfer Stations (Solid Waste Fees Incl Gst)	317
Trade Waste	318
Water Meter Reading Fee	319
Water Connection Charges	319
Water Usage	320
Utility Connections - Application & Inspection Fees	320

Airfields

Pauanui Airfield – All fixed and rotary wing aircraft

	Units	2014/2015	2015/2016
Private Aircraft			
Landing fee	Per day	\$10.00	\$10.00
	Per annum	\$100.00	\$100.00
Invoicing Administration Fee	Per Invoice	\$25.00	\$25.00
Pauanui Airfield Flight Office			
Non-profit users	Half day	\$10.00	\$10.00
	Full day	\$25.00	\$20.00
Commercial users	Half day	\$25.00	\$25.00
	Full day	\$50.00	\$50.00
Commercial Aircraft			
Landing fee	One landing	\$20.00	\$20.00
	Two landings	\$40.00	\$40.00
	Per day	\$50.00	\$50.00
	Per annum	\$900.00	\$900.00
Invoicing Administration Fee	Per Invoice	\$25.00	\$25.00

Thames Airfield – All fixed and rotary wing aircraft

	Units	2014/2015	2015/2016
Landing fee:			
• Cash or cheque	Per day	\$10.00	\$10.00
• administration fee	Per invoice	\$25.00	\$25.00
Optional annual landing fee	Per annum	\$250.00	\$250.00
Bulk landing fees (e.g. aviation school touch and go's, and landings) - by negotiation with TCDC Area Manager.			
Commercial Aircraft			
Landing fee			
• One Landing	Per day	\$20.00	\$20.00
• Two Landings	Per day	\$40.00	\$40.00
• Day Rate	Unlimited per day	\$50.00	\$50.00
• Annual Rate	Per Annum	\$900.00	\$900.00
• administration fee	Per invoice	\$25.00	\$25.00
Optional annual landing fee - by negotiation			
Domiciled Aircraft			
Aircraft domiciled at airfield outside of leased area	Per aircraft	\$695.00	\$695.00
Skydiving			
Jump fee	Per jumper per jump	\$1.00	\$1.00
Other activities not identified with a charge - by negotiation with TCDC			

Animal Control

Dog Control

Registration Fees			
	Units	2014/2015	2015/2016
All dogs except guide dogs and dangerous dogs	Per dog	\$64.00	\$64.00
Working farm dogs in excess of three registered to same owner. (For the first three working dogs, standard dog fees apply, for the fourth and additional dogs, there is no charge. A statutory declaration must be provided with application)	Per dog	No Charge	No Charge
Dangerous or menacing dogs	Per dog	\$96.00	\$96.00
Guide dogs	Per dog	No charge	No charge
Penalty fees shall be charged at an additional 50% of annual dog registrations that remain unpaid as at 1 September of each financial year			

Impounding Fees

Registered Dogs			
	Units	2014/2015	2015/2016
First offence	Per owner/dog	\$90.00	\$90.00
Second offence	Per owner/dog	\$120.00	\$120.00
Third offence	Per owner/dog	\$160.00	\$160.00
Unregistered Dogs			
First offence	Per owner/dog	\$130.00	\$130.00
Second offence	Per owner/dog	\$160.00	\$160.00
Third offence	Per owner/dog	\$200.00	\$200.00
Sustenance - impounded dogs	Per dog/day	\$15.00	\$15.00
Destruction - impounded dogs	Per dog/ offence	\$60.00	\$60.00
Inspection fees - keeping more than two dogs on a property	Per inspection	\$55.00	\$55.00
Micro chipping	Per dog	\$25.00	\$25.00
Hearings for dangerous dogs or classifications for other matters requested by dog owner	Per hearing	\$400.00	\$400.00

Stock Control

	Units	2014/2015	2015/2016
Impounding Fees			
For each animal impounded	Per animal	\$60.00	\$60.00
Sustenance - impounded horse, bovine and similar size	Per animal/per day	\$20.00	\$20.00

Cemeteries

Thames

	Units	2014/2015	2015/2016
Plot Purchases			
Adult	Per plot	\$1,275.00	\$1,275.00
Ashes - Lawn	Per plot	\$290.00	\$290.00
Family ashes and memorial gardens	Per plot	\$1,275.00	\$1,275.00
Interment Fees			
Adult	Per interment	\$995.00	\$995.00
Child	Per interment	\$480.00	\$480.00
Stillborn	Per interment	\$160.00	\$160.00
Ashes	Per interment	\$180.00	\$55.00
Other Fees			
Extra fee Sunday/public holiday	Per service	\$290.00	\$480.00
Memorial concrete reopening	Per opening	\$210.00	\$210.00
Memorial permit fee	Per application	\$43.00	\$43.00
Out of District fee - full burial	Per service	\$895.00	\$895.00
Out of District fee - ashes	Per service	New charge	\$204.00
Stillborn memorial plaques	Per plaque	\$100.00	\$100.00
Disinterment	Per service	New charge	Quote to be obtained, with all costs being passed back to the applicant

Coromandel

	Units	2014/2015	2015/2016
Plot Purchases			
Adult	Per plot	\$1,275.00	\$1,275.00
Ashes - Lawn	Per plot	\$290.00	\$290.00
Family ashes and memorial gardens	Per plot	\$1,275.00	\$1,275.00
Interment Fees			
Adult	Per interment	\$995.00	\$995.00
Child	Per interment	\$480.00	\$480.00
Stillborn	Per interment	\$160.00	\$160.00
Ashes	Per interment	\$180.00	\$55.00
Other Fees			
Extra fee Sunday/public holiday	Per service	\$290.00	\$480.00
Memorial concrete reopening	Per opening	\$210.00	\$210.00
Memorial permit fee	Per application	\$43.00	\$43.00
Out of District fee	Per service	\$895.00	\$895.00
Disinterment	Per service	New charge	Quote to be obtained, with all costs being passed back to the applicant

Mercury Bay

	Units	2014/2015	2015/2016
Plot Purchases			
Adult	Per plot	\$1,275.00	\$1,275.00
Ashes - Lawn	Per plot	\$290.00	\$290.00
Family ashes and memorial gardens	Per plot	\$1,275.00	\$1,275.00
Interment Fees			
Adult	Per interment	\$995.00	\$995.00
Child	Per interment	\$480.00	\$480.00
Stillborn	Per interment	\$160.00	\$160.00
Ashes	Per interment	\$180.00	\$55.00
Other Fees			
Extra fee Sunday/public holiday	Per service	\$290.00	\$480.00
Memorial concrete reopening	Per opening	\$210.00	\$210.00
Memorial permit fee	Per application	\$43.00	\$43.00
Out of District fee	Per service	\$895.00	\$895.00
Disinterment	Per service	New charge	Quote to be obtained, with all costs being passed back to the applicant

Tairua-Pauanui

	Units	2014/2015	2015/2016
Plot Purchases			
Adult	Per plot	\$1,275.00	\$1,275.00
Ashes - Lawn	Per plot	\$290.00	\$290.00
Family ashes and memorial gardens	Per plot	\$1,275.00	\$1,275.00
Interment Fees			
Adult	Per interment	\$995.00	\$995.00
Child	Per interment	\$480.00	\$480.00
Stillborn	Per interment	\$160.00	\$160.00
Ashes	Per interment	\$180.00	\$55.00
Other Fees			
Extra fee Sunday/public holiday	Per service	\$290.00	\$480.00
Memorial concrete reopening	Per opening	\$210.00	\$210.00
Memorial permit fee	Per application	\$43.00	\$43.00
Out of District fee	Per service	\$895.00	\$895.00
Disinterment	Per service	New charge	Quote to be obtained, with all costs being passed back to the applicant

Whangamata

	Units	2014/2015	2015/2016
Plot Purchases			
Adult	Per plot	\$1,275.00	\$1,275.00
Ashes - Lawn	Per plot	\$290.00	\$290.00
Family ashes and memorial gardens	Per plot	\$1,275.00	\$1,275.00
Interment Fees			
Adult	Per interment	\$995.00	\$995.00
Child	Per interment	\$480.00	\$480.00

	Units	2014/2015	2015/2016
Stillborn	Per interment	\$160.00	\$160.00
Ashes	Per interment	\$180.00	\$55.00
Other Fees			
Extra fee Sunday/public holiday	Per service	\$290.00	\$480.00
Memorial concrete reopening	Per opening	\$210.00	\$210.00
Memorial permit fee	Per application	\$43.00	\$43.00
Out of District fee	Per service	\$895.00	\$895.00
Disinterment	Per service	New charge	Quote to be obtained, with all costs being passed back to the applicant

Community Centres and Halls

Coromandel Halls

	Units	2014/2015	2015/2016
Non-profit Group	Per day	\$50.00	\$50.00
Public meetings*	Per hour	\$20.00	\$20.00
Funerals/wakes	Per day	\$100.00	\$100.00
Commercial bookings	Per hour	\$30.00	\$30.00
Private functions	Per day/night	\$150.00	\$150.00
Private functions	Per day only	New charge	\$75.00
Crockery hireage	Per booking	\$20.00	\$20.00
Bond (refundable)	Per booking	\$120.00	\$120.00

*Unless significant community benefit in which case as negotiated with Area Manager

Whitianga Hall

	Units	2014/2015	2015/2016
Total Facility All day and night*	Per booking	\$232.00	\$232.00
Total Facility All day	Per booking	\$116.00	\$116.00
Main Hall All day*	Per booking	\$99.00	\$99.00
Supper room. All day*	Per booking	\$84.00	\$84.00
Total facility*	Per hour	\$14.50	\$14.50
Main hall*	Per hour	\$9.00	\$9.00
Supper Room*	Per hour	\$6.50	\$6.50
Casual Minimum charge*	Per booking	\$25.00	\$25.00
Kitchen, Crockery and cutlery*		\$12.00	\$12.00
Piano*		\$12.00	\$12.00
Sound system			
- regular user	Per day	\$25.00	\$25.00
- casual user	Per day	\$50.00	\$50.00
Bond for event, No liquor Licence	Per booking	\$250.00	\$250.00
Bond for event with liquor licence	Per booking	\$500.00	\$500.00

* Unless significant community benefit as approved by the Mercury Bay Area Manager or delegate

Thames Halls

	Units	2014/2015	2015/2016
Whole Complex			
Commercial Rate	Per hour	v	\$88.50
	Day Rate (Over 6 hours & up to 10 hours)	\$600.00	\$600.00
	Day/Night Rate (24 hours)	\$900	\$900.00
Private Rate	Per hour	\$68.00	\$68.00
	Day Rate (Over 6 hours & up to 10 hours)	\$400.00	\$400.00
	Day/Night Rate (24 hours)	\$600.00	\$600.00
Community Rate	Per hour	\$50.50	\$50.50
	Day Rate (Over 6 hours & up to 10 hours)	\$200.00	\$200.00
	**Day/Night Rate (24 hours)	\$300.00	\$300.00
	**Week long rate	\$1,500.00	\$1,500.00
Community Regular Hirer Rate	Per hour	\$36.00	\$36.00
	Day Rate (Over 6 hours & up to 10 hours)	\$200.00	\$200.00
	Day/Night Rate (24 hours)	\$300.00	\$300.00
Bleachers (Set up and dismantle charge)	Per booking	\$175.00	\$175.00
Auditorium			
Commercial Rate	Per hour	\$52.00	\$52.00
	Day Rate (Over 6 hours & up to 10 hours)	\$350.00	\$350.00
	Day/Night Rate (24 hours)	\$525.00	\$525.00
Private Rate	Per hour	\$42.00	\$42.00
	Day Rate (Over 6 hours & up to 10 hours)	\$250.00	\$250.00
	Day/Night Rate (24 hours)	\$375.00	\$375.00
Community Rate	Per hour	\$31.50	\$31.50
	Day Rate (Over 6 hours & up to 10 hours)	\$150.00	\$150.00
	**Day/Night Rate (24 hours)	\$225.00	\$225.00
	**Week long rate	\$1,000.00	\$1,000.00
Community Regular Hirer Rate	Per hour	\$18.00	\$18.00
	Day Rate (Over 6 hours & up to 10 hours)	\$150.00	\$150.00
	**Day/Night Rate (24 hours)	\$225.00	\$225.00
Bleachers (Set up and dismantle charge)	Per booking	\$175.00	\$175.00
Function/Conference Room			
Commercial Rate	Per hour	\$36.50	\$36.50
	Day Rate (Over 6 hours & up to 10 hours)	\$250.00	\$250.00
	Day/Night Rate (24 hours)	\$375.00	\$375.00
Private Rate	Per hour	\$26.00	\$26.00

	Day Rate (Over 6 hours & up to 10 hours)	\$200.00	\$200.00
	Day/Night Rate (24 hours)	\$300.00	\$300.00
Community Rate	Per hour	\$19.00	\$19.00
	Day Rate (Over 6 hours & up to 10 hours)	\$100.00	\$100.00
	**Day/Night Rate (24 hours)	\$100.00	\$100.00
	**Week long rate	\$700.00	\$700.00
Community Regular Hirer Rate	Per hour	\$18.00	\$18.00
	Day Rate (Over 6 hours & up to 10 hours)	\$100.00	\$100.00
	**Day/Night Rate (24 hours)	\$150.00	\$150.00
Storage hire	Per cubic metre	\$2.00 per m3	\$2.00 per m3
Piano hire	Per booking	\$55.00	\$55.00
Kitchen (included in Whole Complex, Auditorium and Conference Hire)			
Commercial	Full day (8 hours)	\$90.00	\$90.00
Commercial	Half day (4 hours)	\$50.00	\$50.00
Other	Per hour	\$11.00	\$11.00
Thames Hall Bonds (Refundable)			
Bonds shall be required for bookings of the Thames Hall as follows:			
Bond - Local user, Sports and Community Organisations	Per Booking	\$110.00	\$110.00
Bond - Commercial Business users	Per Booking	\$200.00	\$200.00
Bond - Commercial Shows	Per Booking	\$500.00	\$500.00
Bond - Private Function without liquor	Per Booking	\$200.00	\$200.00
Bond - Private Function with liquor	Per Booking	\$500.00	\$500.00
Bond - Kitchen (if booked separately)	Per Booking	\$150.00	\$150.00
Bond - Cordless Microphone	Per Booking	\$100.00	\$100.00
Custodian Service Charges			
Pack up/Set up of Room	Per Hour	\$25.00	\$25.00
Basic Cafe Service	Per Hour	\$25.00	\$25.00
Extra Cleaning/Weekend Cleaning Fee	Per Hour	\$25.00	\$25.00

**Where an additional non-community rate booking has been accommodated during a day/night or whole week booked by a community rate hirer, a credit may be applicable.

Definitions

Commercial Rate: for an event (Commercial, seminars and corporate) which primary purpose is for a commercial/enterprise.

Private Rate: by an individual or collection of individuals where the event is not open to the public i.e. Social functions event.

Community event and Fundraiser Rates: For an event which primary purpose that provides an educational, social or economic community benefit that is able to be demonstrated.

Regular Hirer Rate: This is only applies to hirers who enter into an agreement to book regular weekly, fortnightly or monthly bookings for a minimum term of six months.

Whangamata Hall

	Units	2014/2015	2015/2016
Commercial Use			
Whole complex	Per booking per day	\$655.00	\$655.00
Existing hall and supper room	Per booking per day	\$295.00	\$295.00
Existing hall	Per booking per day	\$220.00	\$220.00
Auditorium and supper room	Per booking per day	\$435.00	\$435.00
Auditorium	Per booking per day	\$360.00	\$360.00
Auditorium foyer	Per booking per day	\$105.00	\$105.00
Auditorium foyer office	Per booking per day	\$65.00	\$65.00
Craft room/mini theatre	Per booking per day	\$220.00	\$220.00
Auditorium and Little Theatre (combined)	Per booking per day	\$500.00	\$500.00
Mezzanine floor	Per booking per day	\$105.00	\$105.00
Car park (use other than vehicle parking)	Per booking per day	\$310.00	\$310.00
Supper room fee	Per booking per day	\$115.00	\$115.00
Crockery hire	Per booking per day	\$20.00	\$20.00
Piano - regular user	Per booking per day	\$65.00	\$65.00
Piano - casual user	Per booking per day	\$150.00	\$150.00
Sound system - regular user	Per booking per day	\$55.00	\$55.00
Sound system - casual user	Per booking per day	\$100.00	\$100.00
Theatre lighting system - regular user	Per booking per day	\$55.00	\$55.00
Theatre lighting system - casual user	Per booking per day	\$100.00	\$100.00
Bleacher seating	Per set-up and dismantle	\$155.00	\$155.00
Bond	Per booking	\$500.00	\$500.00
Set up time		5% of the 'per booking per day' fee for each hour until midnight the day before the booking.	5% of the 'per booking per day' fee for each hour until midnight the day before the booking.
Wedding receptions will be charged at 50% of the commercial rate.			
All other hires			
Whole complex	Per booking per day	\$100.00	\$100.00
Existing hall and supper room	Per booking per day	\$40.00	\$40.00
Existing hall	Per booking per day	\$35.00	\$35.00
Auditorium	Per booking per day	\$50.00	\$50.00
Auditorium and supper room	Per booking per day	\$60.00	\$60.00
Auditorium foyer (when hired as a separate room)	Per booking per day	\$15.00	\$15.00
Auditorium foyer office	Per booking per day	\$10.00	\$10.00
Auditorium and Little Theatre (combined)	Per booking per day	\$75.00	\$75.00
Craft room/mini theatre	Per booking per day	\$35.00	\$35.00
Mezzanine floor	Per booking per day	\$15.00	\$15.00
Car park (use other than vehicle parking)	Per booking per day	\$50.00	\$50.00
Supper room	Per booking per day	\$15.00	\$15.00
Crockery hire	Per booking per day	\$5.00	\$5.00
Piano - regular user	Per booking per day	\$20.00	\$20.00
Piano - casual user	Per booking per day	\$70.00	\$70.00

Sound system - regular user	Per booking per day	\$15.00	\$15.00
Sound system - casual user	Per booking per day	\$40.00	\$40.00
Theatre lighting system - regular user	Per booking per day	\$15.00	\$15.00
Theatre lighting system - casual user	Per booking per day	\$40.00	\$40.00
Bleacher seating	Per set-up and dismantle	\$50.00.	\$50.00
Refundable Bond Excluding High Risk Events*	Per booking	\$150.00	\$150.00
Refundable Bond High Risk Event *	Per booking	\$500	\$500
Set-up time		5% of the 'per booking per day' fee for each hour until midnight the day before the booking.	5% of the 'per booking per day' fee for each hour until midnight the day before the booking.

Local users, sports and community organisations operating for profit pay the applicable "All other hires' fee plus 30%.

Notes applicable to all hires:

Upon application discretion on the applicable fee may be available for a booking where a significant community benefit would be gained from the event.

*A high risk event includes for example wedding receptions, balls, parties/celebrations and the status of an event for bonds will be determined by staff.

Invoices received from call outs for external agencies (for example, but not limited to, New Zealand Fire Service, security, excessive noise and electrical) will be on-charged to the hirer.

Bond letters may be accepted from regular users in lieu of payment

Storage

Kitchen - Small Overhead Cupboard	Per cupboard per financial year	\$15.00	\$15.00
Kitchen - Small Under Bench Cupboard	Per cupboard per financial year	\$20.00	\$20.00
Kitchen - Large Cupboard	Per cupboard per financial year	\$30.00	\$30.00
Old Hall - Small Roller Door	Per roller door per financial year	\$100.00	\$100.00
Old Hall - Large Roller Door	Per roller door per financial year	\$200.00	\$200.00
Old Hall - Under Stage - Bay 1	Per bay per financial year	\$50.00	\$50.00
Old Hall - Under Stage - Bay 2, 3, 5, 6 and 7	Per bay per financial year	\$50.00	\$50.00
Old Hall - Under Stage - Bay 4	Per bay per financial year	\$50.00	\$50.00
Old Hall - Under Stage - Bay 8	Per bay per financial year	\$50.00	\$50.00
Auditorium - Roller Door	Per roller door per financial year	\$300.00	\$300.00
Little Theatre - Under Stairs	Per storage area per financial year	\$50.00	\$50.00
Other - per m ³	Per cubic meter per financial year	\$20.00	\$20.00

Miscellaneous

Non-returned key fee	Per key	\$100.00	\$100.00
----------------------	---------	----------	----------

Pauanui Amenity Building - Meeting Room

	Units	2014/2015	2015/2016
Non-profit users	Per booking per half day	\$ 10.00	\$ 10.00
	Per day	\$ 20.00	\$ 20.00
Commercial Users	Per booking per half day	\$ 50.00	\$ 50.00
	Per day	\$100.00	\$100.00

Kitchen	Per booking	\$ 10.00	\$ 10.00
---------	-------------	----------	----------

Council Administration Buildings

	Units	2014/2015	2015/2016
Whangamata Area Office Meeting Room			
Non-profit users	Half day	\$10.00	\$10.00
	Full day	\$25.00	\$25.00
Commercial users	Half day	\$25.00	\$25.00
	Full day	\$50.00	\$50.00
Kitchen	Per hire	\$10.00	\$10.00

Consents - Building Consents and Building Inspections

Council has two key roles in Building Control. One is the processing, inspecting and certification of building work via the Building Consent process. The other is that of a Territorial Authority with the primary focus on Public Safety. With particular emphasis around Building Warrants of Fitness, Swimming Pools and Earthquake Prone Buildings. In addition to this the TA function deals with illegal buildings, enforcement actions and general guidance.

Council's Consent and Inspections role is independently assessed every two years as a Building Consent Authority.

Given the range of building project work that Council processes, a range of fees are applicable. These usually consist of an initial fee and any further fees required are charged at an hourly rate if technical advice or processing exceeds the initial fee.

These charges apply to all actions of the Council for which a charge may be levied pursuant to Section 219 and 240 of the Building Act 2004. The following outlines general fees for processing Building Consents. Further detail is provided under headings in the tables below:

Inspection Fees rate duration

All fees for Building Consent Inspections are valid for the two year duration of a building consent. If you require an extension any inspection carried out during the extension period will be at the rate applicable at the date and time of the inspection.

Investigation/Enforcement Fees

The Council will investigate instances of alleged non-compliance with the Building Act 2004, the Building Code and related matters. In the event that an investigation concludes that an offence has occurred, costs associated with such investigations, calculated in accordance with the hourly rate specified above, will be recovered from the offending party or owner of the property on which an offence has occurred. Where a non-compliance with the Building Act, Consent or Building Code requires a Notice to Fix Council will also charge for the cost of the Notice.

Please also note that:

- The standard fees in this schedule are minimum fees.
- Building consents will be granted and released once full payment of the fees has been receipted.
- Where the cost of processing significantly exceeds the fee or deposit stipulated below, then an actual time charge shall be payable at the hourly rate as set out in the schedule below.
- Fees associated with processing the building consent cover the assessment only. Inspections, lodgement, Code Compliance Certificate (CCC) and other professional fees are charged separately.
- An initial lodgement fee is required with all Building Consent and Certificate of Acceptance (COA) applications.
- COA's require the highest level of technical input which may result in additional fees.
- Council will refund any unused portion of fees for cancelled or withdrawn consents.
- Specialist services (payable at cost) and Central Government levies payable via Council are additional to fees and charges.
- Fees are charged based on the market value of the building project or as specifically identified.
- The deposit fee is the total of the document lodgement fee, the planning check fee and the processing fee, based on project value unless otherwise stipulated.

Building Consent Processing Fees (subject to the building Act 2004)			
Building projects valued at \$20,000 and over are subject to levies from the Department of Building and Housing (DBH - part of the Ministry of Building, Innovation and Employment) and the Building Research Association of New Zealand (BRANZ). Processing fees excludes Inspections and other incidental fees.			
Residential (Based on Market Value of the building project)			
	Units	2014/2015	2015/2016
Document lodgement. (Residential and Non Residential)	Per consent	\$75.00	\$85.00
Building projects valued at less than or equal to \$7,500. <ul style="list-style-type: none"> includes plan review and CCC cost 	Per consent	\$330.00	\$345.00
\$7,501 - 20,000	Per consent	\$445.00	\$550.00
\$20,001 - 50,000	Per consent	\$1,110.00	\$1,150.00
\$50,001 - 100,000	Per consent	\$1,910.00	\$1,980.00
\$100,001 - 250,000	Per consent	\$3,340.00	\$3,480.00
\$250,001 - 500,000	Per consent	\$3,950.00	\$3,990.00
\$500,001 and over	Per hour	\$4,250.00 minimum (plus Building Officer hourly rate or as negotiated)	\$4,750.00 minimum (plus Building Officer hourly rate or as negotiated)
Non-Residential (Based on Market Value of the building project)			
Non Residential All Non-residential building consents projects are those that require assessment in terms of public access, accessibility, fire and worker safety, including places for congregation. Types of buildings include, but are not limited to; shops, offices, doctor's rooms, sports venues, clubs, schools, show homes, farm sheds and farm buildings. Processing fees excludes inspections and other incidental fees			
Building projects valued at less than or equal to \$7,500.00 <ul style="list-style-type: none"> includes plan review and CCC cost 	Per consent	\$350.00	\$395.00
7,501 - 20,000	Per consent	\$485.00	\$595.00
20,001 - 50,000	Per consent	\$1,195.00	\$1,275.00
50,001 - 100,000	Per consent	\$2,100.00	\$2,375.00
100,001 - 250,000	Per consent	\$3,600.00	\$3,985.00
250,001 - 500,000	Per consent	\$4,230.00	\$4,495.00
500,001 and over	Per hour	\$4,550.00 minimum (plus building officer hourly rate or as negotiated)	\$5,325.00 minimum (plus building officer hourly rate or as negotiated)

Other Building Consent Fees Not Included In Fees Above			
	Units	2014/2015	2015/2016
Code Compliance Certificate (CCC) for Building five years or older from date of granting the consent. Charges are incurred at an hourly rate and include a full review of the building project including site/project inspection. All modification/waiver fees are additional to stated fees.	Per consent	Deposit of \$675.00 (plus additional building officer hourly rate as required)	Deposit of \$695.00 (plus additional building officer hourly rate as required)
Fire installation and temporary marquee. Fee including plan review, CCC cost (excludes inspection costs).	Per consent	\$195.00	\$195.00
Project Information Memoranda (PIM)	Per consent	\$335.00	\$355.00
Project Information Check for Building Consent	Per consent	\$315.00	\$355.00
Amendments			
Amendments Assessment (Residential) Fee covers application only processing time will be charged separately at the applicable hourly rate.	Per application	\$165.00	\$85.00
Amendments Assessment (Non-residential) Fee covers application only processing time will be charged separately at the applicable hourly rate.	Per application	\$190.00	\$85.00
Amendment Assessment- District Plan Review (Residential and Non-Residential)	Per consent	\$50.00	\$65.00
Memorandum of Encumbrance	Per application	\$310.00	\$375.00
Notice To Fix (NTF) Fee includes preparation and administration	Per Notice	\$155.00	\$200.00
Certificate for Public Use (CPU) Fee covers application only processing time will be charged separately at the applicable hourly rate.	Per application	\$200.00	\$85.00
Waiver and modification applications Fee covers application only processing time will be charged separately at the applicable hourly rate.	Per application	\$165.00	\$85.00
Building code certification under the Sale of Liquor Act Additional time will be charged separately at the applicable hourly rate.	Per application	\$380.00	\$380.00
Compliance Schedule creation/modification and assessment	Per application	Admin fee \$70.00 plus \$60.00 per schedule item	Admin fee \$85.00 plus \$65.00 per schedule item
Exemptions			
Exemptions; residential No charge for applications for Confirmation of Exempt Work. Lodgement Only fee applicable to Notification of Exempt Work - work already carried out.	Per application	\$40.00	\$Nil Application for Confirmation \$60.00 for Notification of Exempt Work
Exemptions; non - residential Fee provides for application only. Additional processing time charged separately at the applicable hourly rate.	Per application	\$110.00	\$110.00

Extension of time requests Fee covers application only processing time will be charged separately at the applicable hourly rate.	Per application	\$85.00	\$85.00
Swimming pool exemption Fee provides for application only. Additional processing time charged separately at the applicable hourly rate.	Per application	\$300.00	\$300.00
Hourly Rates			
Hourly rate for Building Control Officer	Per hour	\$160.00	\$160.00 Residential \$185.00 (Non-Residential)
Hourly rate for administration staff	Per hour	\$76.00	\$79.00
Hourly rate for all aspects of monitoring, enforcement and investigation work.	Per hour	\$160.00	\$185.00
Building Inspection Fees			
Building Inspections <ul style="list-style-type: none"> Assessments of the number of building inspections required will be made as part of the building consent process. Final inspection fees may also be required for other projects as deemed appropriate by the building inspector or processing officer. Code Compliance Certificates and associated inspections must be paid prior to the building consent being released. Fee rates are valid for 12 months only and are calculated at the time the consent is approved. 			
	Units	2014/2015	2015/2016
Building Inspection (residential)	Per inspection	\$155.00	\$160.00
Building Final Inspection (residential)	Per inspection	\$235.00	\$245.00
Building Inspection (non-residential)	Per inspection	\$180.00	\$190.00
Building Final Inspection (non-residential)	Per inspection	\$265.00	\$275.00
Code Compliance Certificate (residential)	Per certificate	\$220.00	\$235.00
Code Compliance Certificate (non-residential)	Per certificate	\$260.00	\$295.00
Certificate of Acceptance			
Certificate of Acceptance application Minimum non-refundable deposit of \$2000.00. The processing fee will be double the building consent fee based on market value of the building project. Additional fees will be charged for lodgement of the application and planning checks. Any inspections required will be charged at the relevant per inspection fee.	Per Application	P.O.A	\$2,000.00 Minimum Deposit To be paid at time of application lodgement
Certificate of Acceptance application (Emergency Work) - Refer section 41 (c) (i) and (ii) of the Building Act 2004 for definition of emergency building work	Per Consent	\$500.00 minimum, plus any additional fees as per standard building consent fees.	\$500 minimum non-refundable deposit paid at the time of application lodgment. Additional fees will be charged as per standard building consent fees.

Swimming Pool inspections - Pool Audit Inspections under FOSP Act 1987. If audit inspection fails any re-inspection incurs an additional inspection charge.	Per inspection	\$160.00	\$185.00
Requests for information Requests for information other than those relating to either the Resource Management Act 1991 or the Building Act 2004 that cannot be answered by customer service representatives will be charged at the hourly rates specified under the Local Government Official Information and Meetings Act 1987, Schedule of Fees and Charges for Requests for Official Information.			
Other Administration costs Disbursement cost such as digital scanning or photocopying etc will be charged at actual costs as appropriate.			

Building Control - Monitoring

	Units	2014/2015	2015/2016
Inspection charge	Per hour	\$155.00	\$185.00
Administration charge	Per hour	\$70.00	\$79.00
Engineering and asset management	Per hour	Actual Cost	Actual Cost
Disbursements	As incurred	Actual Cost	Actual Cost

Consents - Resource Consents

Timing of Payments All the charges and amounts listed in this schedule (unless otherwise specified) are payable in advance of any action being undertaken by the Council. Pursuant to section 36(7) of the Resource Management Act 1991, the Council need not perform the action to which the charge relates until the charge has been paid in full.			
Fixed Initial Deposit Charges Fixed Initial Deposit Charges are levied at the start of the application process and are payable at the time an application is submitted to the Council for processing. Notwithstanding that a fixed initial deposit charge may be paid the Council will commence processing the application only when it is satisfied that the information received with the application is adequate. Fixed Initial Deposit Charges are not subject to the rights of objection and appeal. Since resource consent applications can vary significantly in their content and nature, the Council cannot set one Fixed Initial Deposit Charge that would be fair and reasonable in every case. The fixed charges shown in the schedule are the minimum Fixed Initial Deposit Charge for that particular application category. A fixed charge higher than the minimum could be required and this would be dependent on the nature and scale of each specific application (see miscellaneous section). During the course of processing an application, the Council may charge additional charges in relation to costs incurred above the fixed charge already received. Pursuant to section 36(7) of the Resource Management Act 1991, the Council reserves the right to cease or suspend processing of any consent where any amount invoiced remains unpaid. The Fixed Initial Deposit Charges this year have been increased to more closely reflect the actual costs of processing the applications, which will then allow for a quicker issuing of the completed consents. For the larger and more complex applications additional 'Fixed Initial Deposits' may be required or more frequent invoicing may occur. For public notified and limited notified resource consents there is an additional 'Fixed Initial Deposit Charge', which needs to be paid before the notified process is begun, to cover the costs of notification. For applications that require a hearing it is likely there will be further costs and applicants may be required to pay these prior to the commencement of the hearing. Any unused portion of your deposit will be refunded.			
Additional Charges Additional charges will be required under section 36(3) of the Resource Management Act 1991 where the fixed charge is inadequate to enable the Council to recover its actual and reasonable costs relating to any particular application. An additional charge to recover actual and reasonable costs will be made where the costs exceed the fixed charge paid. Additional charges may be invoiced on a monthly basis as they are incurred.			
Set Fees Set fees are payable at the time of application and no additional charges will be made.			
	Units	2014/2015	2015/2016
Pre application meetings on larger resource consent applications (as determined by the Development Planning Manager, Principal Planner or Senior Planner)	Actual	Actual cost of attendance experts	Actual cost of attendance experts
Pre-lodgements meetings	Set fee	\$95.00	\$95.00

Applications for Land Use Consent			
NB: In addition to the listed charge, all land use consent applications (except those for outline plans) incur a monitoring charge as detailed below.			
Non-notified Applications			
The following fixed charges apply for non-notified applications for land use consent:			
	Units	2014/2015	2015/2016
A. Controlled activities	Fixed Initial Deposit Charge	\$1,100.00	\$1,100.00
B. Restricted discretionary activities	Fixed Initial Deposit Charge	\$1,200.00	\$1,200.00
C. Discretionary activities	Fixed Initial Deposit Charge	\$1,600.00	\$1,600.00
D. Non-complying activities	Fixed Initial Deposit Charge	\$2,000.00	\$2,000.00
E. Housing activities that do not meet the restricted discretionary activity standards specifically for yards, day lighting, height and privacy circle providing written approvals have been provided by the affected parties. (If the written approvals are not provided the application will be subject to the fees and charges of a non-complying activity).	Fixed Initial Deposit Charge	\$1,100.00	\$1,100.00
Notified Applications			
The Fixed Initial Deposit Charge for any limited notified application for land use consent will be the amount required for a non-notified application of the same type plus \$6,000.	Fixed Initial Deposit Charge	As above plus \$6,000.00	As above plus \$6,000.00
The Fixed Initial Deposit Charge for public notified land use applications will be the amount required for a non-notified application of the same type plus \$15,000. (For larger or more complex applications, the fixed charge for notified applications may be increased to \$20,000 at the discretion of the Development Planning Manager. This is to cover increased notification costs associated with the application including publicity, organising the hearing and expert referrals etc.)	Fixed Initial Deposit Charge	As above plus \$15,000.00	As above plus \$15,000.00
Actions Related to All Types of Land Use Consent			
Signing fees are included.			
	Units	2014/2015	2015/2016
A. Preparation and signing of any bond, covenant, legal document or variation thereto required as a condition of consent (Resource Management Act 1991 sections 108 and 109).	Fixed Initial Deposit Charge	\$315.00	\$315.00
NB: The Council will meet the actual internal legal costs associated with covenant document preparation where covenants are entered into on a voluntary basis.			
B. Application to extend time in respect of any bond, covenant or consent notice (Resource Management Act 1991 sections 108 and 109).	Fixed Initial Deposit Charge	\$315.00	\$315.00
C. Bond discharges plus actual time for inspections.	Fixed Initial Deposit Charge	\$338.00	\$338.00

Consents – Applications for Subdivision Consents

Non-Notified Applications				
The following fixed charges apply for non-notified applications for subdivision consent:				
		Units	2014/2015	2015/2016
A.	Controlled activities, restricted discretionary activities, rights-of-way.	Fixed Initial Deposit Charge	\$1,500.00	\$1,500.00
B.	Resource Management Act 1991 section 226 Certificates.	Fixed Initial Deposit Charge	\$1,200.00	\$1,200.00
C.	Discretionary activities	Fixed Initial Deposit Charge	\$2,500.00	\$2,500.00
D.	Non-complying activities	Fixed Initial Deposit Charge	\$3,000.00	\$3,000.00
Notified Applications				
	The deposit for any limited notified subdivision application will be the fixed charge required for a non-notified application of the same type plus \$6,000.	Fixed Initial Deposit Charge	As above plus \$6,000.00	As above plus \$6,000.00
	The fixed charge for public notified applications for subdivision will be the amount required for a non-notified application of the same type plus \$15,000.	Fixed Initial Deposit Charge	As above plus \$15,000.00	As above plus \$15,000.00
(For larger or more complex applications, the fixed charge for notified applications may be increased to \$20,000 at the discretion of the Development Planning Manager. This is to cover increased notification costs associated with the application including publicity, organising the hearing and expert referrals etc).				
Actions Related to All Types of Subdivision Consent				
Signing fees are included except where stated.				
		Units	2014/2015	2015/2016
A.	Resource Management Act 1991 section 223 Certificates (section 305, Local Government Act) Survey Plan Approval.	Fixed Initial Deposit Charge	\$360.00	\$360.00
B.	Preparation and signing of any bond, covenant, legal document or variation thereto required as a condition of consent or to enable the issue of a completion certificate (Resource Management Act 1991 sections 108 and 109).	Set fee	\$320.00 plus document preparation	\$320.00 plus document preparation
C.	Updating Cross lease flats plans, plus signing 223c, 224c , 224f etc and property charges Subdivisions completions, processing, inspections and signing of 224c or equivalent certificates.	Set fee	\$510.00 plus certificate signing fees	\$510.00 plus certificate signing fees
	For 1 additional lot and boundary change	Fixed Initial Deposit Charge	\$500.00	\$500.00
	Between 2 and 5 lots	Fixed Initial Deposit Charge	\$,1000.00	\$1,000.00
	5 Lots and 10 lots and units titles up to 10 lots	Fixed Initial Deposit Charge	\$2,500.00	\$2,500.00
	11 lots and above and unit titles of more than 11 lots	Fixed Initial Deposit Charge	\$5,000.00	\$5,000.00
D.	Preparation of any consent notice	Set fee	\$310.00	\$310.00
E.	Change or cancellation of consent notice	Fixed Initial Deposit Charge	\$400.00	\$400.00
F.	Property File Creation	Set fee per lot	\$70.00	\$70.00
G.	Application to extend time in respect of any bond, covenant under Resource Management Act 1991 sections 108, 109 and 222(2)	Fixed Initial Deposit Charge	\$330.00 plus inspection costs	\$330.00 plus inspection costs
H.	Bond discharges	Fixed Initial Deposit Charge	\$335.00	\$335.00

I.	Approvals and Certificates under Part XXI Local Government Act- Signing Fees	Fixed Initial Deposit Charge	\$325.00	\$325.00
J.	Cross-lease amendments (signing fee not included)	Fixed Initial Deposit Charge	\$325.00	\$325.00
K.	Easement approvals - report and certificate (Resource Management Act 1991 section 243)	Fixed Initial Deposit Charge	\$325.00	\$325.00
L.	Revocation of easements - report and certificate (Resource Management Act 1991 section 243)	Fixed Initial Deposit Charge	\$325.00	\$325.00
M.	Resource Management Act 1991 section 224f and s32(2)(a) unit titles	Set fee	\$230.00	\$230.00
NB: All charges, plus any additional charge outstanding from the processing of the subdivision consent, must be paid prior to the release of the section 224 Certificate.				

Designations and Heritage Orders (Applications and Requirements)

Non-Notified Applications				
The following fixed charges apply for non-notified applications for requirements for designations or heritage orders:				
		Units	2014/2015	2015/2016
A.	Requirements for designation	Fixed Initial Deposit Charge	\$2,500.00	\$2,500.00
B.	Requirements for alteration to a designation	Fixed Initial Deposit Charge	\$1,500.00	\$1,500.00
C.	Requirements for removal of a designation	Fixed Initial Deposit Charge	\$750.00	\$750.00
D.	Applications to determine that a designation should not lapse under Resource Management Act 1991 sections 184(1)(b) and 2(b)	Fixed Initial Deposit Charge	\$600.00	\$600.00
E.	Requirements for heritage orders	Fixed Initial Deposit Charge	\$1,000.00	\$1,000.00
F.	Requirements for the removal of heritage orders	Fixed Initial Deposit Charge	\$750.00	\$750.00
G.	Outline Plans (Resource Management Act 1991 section 176A)	Fixed Initial Deposit Charge	\$550.00	\$550.00
H.	Waiver of requirement for outline plan (Resource Management Act 1991 section 176A(2))	Fixed Initial Deposit Charge	\$260.00	\$350.00
Notified Application				
The fixed charge for any notified notice of requirement or heritage order will be the fixed charge required for a non-notified application of the same type plus \$6,000.		Fixed Initial Deposit Charge	As above plus \$6,000.00	As above plus \$6,000.00
Monitoring				
The requiring authority or heritage protection authority shall pay the actual and reasonable costs incurred by the Council in monitoring the condition of notices of requirement and heritage orders (section 36(1)(d)).		Fixed Initial Deposit Charge	\$300.00	\$300.00

Resource Consents Miscellaneous Charges Including signing fees

		Units	2014/2015	2015/2016
A.	Applications for extensions of time (Resource Management Act 1991 sections 125(b), 126(b))	Fixed Initial Deposit Charge	\$750.00	\$750.00
	Change, review or cancellation of consent conditions (Resource Management Act 1991 sections 127-132)	Fixed Initial Deposit Charge	\$750.00	\$750.00
	Preparation of minor covenants or any variations thereto	Fixed Initial Deposit Charge	\$350.00	\$350.00
B.	Certificates of Compliance (Resource Management Act 1991 section 139)	Fixed Initial Deposit Charge	\$1,000.00	\$1,000.00
C.	Easement approvals (Local Government Act section 348)	Fixed Initial Deposit Charge	\$750.00	\$750.00
D.	Preparation of any document, encumbrance or certificate for the purposes of the Overseas Investment Commission or for any purpose under any such enactments or regulations.	Set fee	\$1,000.00	\$1,000.00
E.	Resource management planning certificates under the Sale and Supply of Alcohol Act 2012	Fixed Initial Deposit Charge	\$450.00	\$350.00
F.	Every other certificate, authority, approval, consent, or service given, or inspection made by the Council under any enactment or regulation not otherwise mentioned elsewhere in this schedule where such enactment contains no provision authorising the Council to charge a fee and does not provide that the certificate, authority, approval, consent, service or inspection is to be given or made free of charge. Including documentation required for the attachment of Council Seal and signing by authorised officers.	Set fee	\$120.00	\$120.00
G.	Fee for uplifting of building line restrictions	Set fee	\$600.00	\$600.00
H.	Document lodgement	Set fee	\$70.00	\$70.00
I.	Discharges of memorandum of encumbrances (includes legal, monitoring, signing and LINZ registration fee)	Fixed Initial Deposit Charge	\$800.00	\$800.00
Fixed Initial Deposit Charges				
A.	Any fixed charge required under this schedule of charges for any application for a resource consent or requirement for designation or heritage order may be increased where the matter to which the charge relates has any of the following attributes:		The fixed initial deposit charge* that would otherwise apply and	The fixed initial deposit charge* that would otherwise apply and
	• It is a large development proposal	Fixed charge	plus 200%	plus 200%
	• It is likely to involve significant potential effects on the environment	Fixed charge	plus 200%	plus 200%
	• It involves major policy issues	Fixed charge	plus 100%	plus 100%
	• It is likely to involve the Council in significant research or investigation	Fixed charge	plus 200%	plus 200%
	• It will involve the notification of over 35 parties	Fixed charge	plus 200%	plus 200%
	• It is a subdivision involving more than 10 lots	Fixed charge	plus 100%	plus 100%
	• It is a subdivision involving more than 50 lots	Fixed charge	plus 200%	plus 200%
B	The Planning Manager shall have the right to vary fixed charges and final charges for heritage order requests if, in his or her opinion, some of the benefits are to the community as a whole.			

C.	Where a notified application involves both a land use and subdivision consent, then only one fixed charge for a notified application may be required.		*Where more than one of the attributes listed applies, the % increase shall be applied only once at the greater of the rates that apply	* Where more than one of the attributes listed applies, the % increase shall be applied only once at the greater of the rates that apply
Hearings				
A	Costs for Judicial Committee Judicial Committee fees: - Chairperson - Members - Mileage - Disbursements * Or any new rate set by the Remuneration Authority	Per hour Per hour Per kilometre	\$85.00* \$68.00* \$0.74* Actual costs	\$100.00* \$80.00* \$0.77* Actual costs
B.	For the hearing of any application made under the Resource Management Act 1991 a charge will be made of the costs of planning staff and technical advisers.		Part of processing costs	Part of processing costs
C.	(i) The actual costs of employing external Commissioners to hear any application will be charged to the applicant.		Actual cost	Actual cost
C.	(ii) Should a submitter request that the hearing be heard by an external Independent Commissioner, then the submitter will be responsible for the difference in costs between a Council determined decision and an Independent Commissioner decision.		Difference in costs between a Council determined decision and an Independent Commissioner decision	Difference in costs between a Council determined decision and an Independent Commissioner decision
D.	In instances where an applicant does not give at least 48 hours written notice of a request for cancellation, withdrawal or postponement of a scheduled hearing, the Council reserves the right to charge the applicant the actual costs incurred in preparing for the scheduled hearing.	Fixed charge	Actual costs incurred in preparing for the scheduled hearing.	Actual costs incurred in preparing for the scheduled hearing.
E.	Pre-hearing meetings (Section 99).	Fixed Initial Deposit Charge	\$750.00	\$750.00
Engineering Charges				
	Basic Engineering Plans and Engineering works inspections (generally 1 to 4 lots)	Fixed Initial Deposit Charge	\$600.00	\$600.00
	Complex Engineering Plans (Determined by Development Planning Manager generally 5 lots or more)	Fixed Initial Deposit Charge	\$1,600.00	\$1,600.00
	Supervision of work	Actual Cost	Actual cost	Actual cost
Requests for Private Plan Changes/ Variations				
	An additional charge to recover actual and reasonable costs will be made where the costs exceed the fixed initial deposit charge. Additional charges may be invoiced on a monthly basis as they are incurred. Should the processing costs not reach the fixed charge paid, a refund will be provided.	Fixed Initial Deposit Charge	\$15,000.00	\$15,000.00
Additional Charges				
	-Planners	Per hour	\$144.00	\$144.00
	-Engineers	Per hour	\$144.00	\$144.00
	-Administration	Per hour	\$72.00	\$72.00
Council disbursements including:				
	-Advertising	As incurred	Actual cost	Actual cost

-Photocopying	As incurred	Actual cost	Actual cost
-Postage	As incurred	Actual cost	Actual cost
-Printing	As incurred	Actual cost	Actual cost
-Telecommunication	As incurred	Actual cost	Actual cost
-Travel time	As incurred	Actual cost	Actual cost
-Vehicle mileage	As incurred	Actual cost	Actual cost
Consultants Costs	As incurred	Actual cost	Actual cost
Legal Costs	As incurred	Actual cost	Actual cost
Hearing costs including Councillors' fees, Commissioner costs, site visits, and meals.	As incurred	Actual cost	Actual cost
Costs paid by the Council to government departments and Environment Waikato for charges made to the Council for their input into any application, certificates or other Resource Management Act 1991 process.	As incurred	Actual cost	Actual cost
Review of Resource Consent Conditions			
Review of resource conditions under sections 128, 129 of the Resource Management Act 1991. The fixed charge is an estimated initial fee but should the application require notification and hearing, then the actual charges will increase significantly.	Fixed charge	\$1,500.00	\$1,500.00
Judicial Committee Reviews - Development Contributions			
Fixed initial deposit charge for Development Contributions Review Hearings. Additional charges to recover actual and reasonable costs will be made where the costs exceed the fixed initial deposit charge. Should the processing costs not reach the fixed charge paid, a refund will be provided.	Fixed Initial Deposit Charge	\$805.00	\$805.00
Costs for Judicial Committee	Set fee per hour:	\$304.00 plus below:	\$304.00 plus below:
Additional charges (e.g. disbursements, legal costs) as per Hearing costs above			
Administration (including overheads)	Per hour	\$72.00	\$72.00
Staff time (preparation)	Per hour	\$144.00	\$144.00
Valuations			
Valuation for reserve contribution purposes under the Development Contributions Policy. This fee will include the actual cost of obtaining the valuation from a Council appointed valuer, any administrative charges and additional costs such as arbitration.	As incurred	Actual cost	Actual cost
Encumbrance Monitoring			
The terms of the Encumbrance Instrument entitle Council to recover actual and reasonable costs to monitor the Encumbrance and acknowledge compliance with it.			
Encumbrance monitoring fee	Set fee per annum	No charge	No charge
Monitoring costs to address non-compliance of terms of Encumbrance.	As incurred	Actual cost	Actual cost

Resource Consents - Monitoring

Monitoring of Land Use Consents				
There shall be a charge for every land use consent (which will be refunded if consent is refused) relating to the monitoring and associated administration of the consent (Resource Management Act section 36(1)(c)).				
There are two levels of monitoring fees:				
		Units	2014/2015	2015/2016
A.	To monitor progress with giving effects to the consent and compliance with consent conditions for minor resource consents - minor waivers e.g. yard encroachments. (This charge is specifically aimed at homeowners making small-scale alterations where few if any conditions are imposed.)	Fixed Initial Deposit Charge	\$190.00	190.00
B.	To monitor progress with giving effect to the consent and compliance with consent conditions for all other resource consents.	Fixed Initial Deposit Charge	\$320.00	320.00
NB: For larger applications that have numerous conditions or require specialist input such as engineers or other specialists for auditing expert reports this fee will be increased to cover these additional costs.				
	If adverse effects arise from the development, or breaches of conditions are continuing, or repeated, and Council officers determine that more site visits are required, a per visit charge applies.	Additional charge	\$155.00	\$155.00
NB: Any additional charges of Council officers or specialist time in connection with monitoring and compliance of conditions of the resource consent this fee will be increased to cover these additional costs.				

Development Contributions

Catchment			
	Units	2014/2015	2015/16
Hahei		\$7,532.42	\$14,669.75
Matarangi		\$7,025.04	\$10,788.13
Whitianga		\$21,602.44	\$21,256.82
Whangapoua		\$5,115.92	\$9,775.06
Cooks Beach		\$16,688.90	\$10,905.92
Opito Bay		\$5,115.92	\$9,775.06
Kuaotunu West		\$5,115.92	\$9,775.06
Kuaotunu		\$5,115.92	\$9,775.06
Hot Water Beach		\$5,115.92	\$9,775.06
Tairua		\$28,738.42	\$15,314.43
Pauanui		\$22,365.46	\$13,566.07
Thames		\$11,138.37	\$5,135.70
Matatoki**		\$15,827.90	\$6,876.84
Thames Valley**		\$13,283.44	\$4,754.94
Whangamata		\$40,265.16	\$15,402.70
Onemana		\$3,559.65	\$3,362.13
Coromandel		\$18,787.65	\$7,659.19
Oamaru Bay		\$4,277.27	\$3,270.08
Mercury Bay Rural		\$5,115.92	\$3,922.97
Tairua/Pauanui Rural		\$4,234.13	\$2,793.55
Thames Rural		\$4,848.58	\$2,328.99
Whangamata Rural		\$3,559.65	\$3,362.13

Coromandel-Colville Rural		\$4,277.27	\$3,270.08
---------------------------	--	------------	------------

** A moratorium on new connections to the Thames Valley and Matatoki water schemes is currently in place therefore the water contribution is not payable on these schemes until connections are available.

District Plan Maps & Text

	Units	2014/2015	2015/2016
Volumes 1, 2 and Planning Maps (Compact Disc)		free	free
Operative District Plan Text (hard copy)			
Volume 1		\$120.00	\$120.00
Volume 2 (Appendices)		\$55.00	\$55.00
Volume 3 (Thames Heritage Register)		\$75.00	\$75.00
Volume 4 (Coromandel Heritage Register)		\$55.00	\$55.00
Operative Planning Maps Colour (hard copy)			
Full Set of Maps - A4		\$130.00	\$130.00
Full Set of Maps - A3		\$170.00	\$170.00
Proposed District Plan (hard copy)			
Text & Appendices		\$100.00	\$140.00
Planning Maps - A4		\$160.00	\$180.00
Volumes 1, 2 and 3 (Compact Disk)		free	free

Engineering Code of Practice

	Units	2014/2015	2015/2016
Code of Practice for subdivision and development	Book	\$115.00	\$119.00
Engineering standards	Compact Disc	\$35.00	\$36.00

Electoral Roll

	Units	2014/2015	2015/2016
Electoral Roll	Per roll (all wards)	\$70.00	\$77.00

Harbour Facilities

Coromandel-Colville			
	Units	2014/2015	2015/2016
Recreational Boat Launching / Trailer Parking Annual Permit at Sugarloaf Te Kouma	Per permit	\$90.00	\$90.00
Recreational Boat Launching / Trailer Parking Daily Permit at Sugarloaf Te Kouma)	Per permit	\$10.00	\$10.00
Annual wharf use permit for mooring holders	Per permit	\$65.00	\$65.00
Commercial Wharfage**	Per metre/per annum	\$75.00	\$75.00
Slipway Grid (Emergency Maintenance only- Te Kouma)	Per berth/per day	\$65.00	\$65.00
Boat Sheds.	Per shed	\$350.00	\$350.00
Slipways	Per slipway	\$550.00	\$550.00
Passenger Fee (Ferrys and Charter Boats)	Per passenger over 5 years of age	\$1.00	\$1.00
Casual Berthage	Per berth/per day	\$30.00	\$30.00

Commercial advertising/signage at Hannafords Jetty	Annual fee	\$50.00	\$50.00
Whangamata			
	Units	2014/2015	2015/2016
Recreational Boat Launching / Trailer Parking Annual Permit	Per permit	\$65.00	\$65.00
Recreational Boat Launching / Trailer Parking Daily Permit	Per permit	\$6.00	\$6.00
Annual wharf use permit for mooring holders	Per permit	\$65.00	\$65.00
Commercial Berthage**	Per metre/ per annum	\$38.00	\$38.00
Casual Berthage	Per berth/per day	\$30.00	\$30.00
Mercury Bay			
	Units	2014/2015	2015/2016
Recreational Boat Launching / Trailer Parking Annual Permit at Whitianga Wharf	Per permit	\$70.00	\$70.00
Recreational Boat Launching / Trailer Parking Annual Permit at all other Mercury Bay locations	Per permit	New charge	\$70.00
Recreational Boat Launching / Trailer Parking Daily Permit at Whitianga Wharf	Per permit	\$8.00	\$8.00
Recreational Boat Launching / Trailer Parking Daily Permit at all other Mercury Bay locations	Per permit	New charge	\$8.00
Annual wharf use permit for mooring holders	Per permit	\$65.00	\$65.00
Commercial Wharfage**	Per metre/ per annum	\$48.00	\$48.00
Casual Berthage - Home Port	Per berth/per day	\$25.00	\$25.00
Casual Berthage - Non Home Port	Per berth/per day	\$60.00	\$60.00
Service Vehicles (High)	Per annum	\$687.00	\$687.00
Service Vehicles (Low)	Per annum	\$490.00	\$490.00
Tairua/Pauanui			
	Units	2014/2015	2015/2016
Commercial Wharfage**	Per metre/ per annum	\$38.00	\$38.00
Casual Berthage	Per berth/per day	\$30.00	\$30.00
Berthage	Per berth/per annum	\$142.00	\$142.00
Thames			
	Units	2014/2015	2015/2016
Commercial Wharfage**	Per Metre/per annum	\$565.00	\$565.00
Berthage	Per metre/per annum	\$140.00	\$140.00
Casual Berthage	Per berth/per day	\$30.00	\$30.00

**For commercial wharfage fees for 2015/2016, we will offer a discount to commercial users, of 50% on second and third ports, meaning a commercial operator will pay the full fee in their home port (where their business is located), and then receive a discount on the annual commercial wharfage fee on other berths that are used.

Health Licences

Existing Premises			
	Units	2014/2015	2015/2016
Food Premises (includes premises exempted from registration but subject to inspection or audit)			
High risk (includes prepared foods)	Per premise	\$490.00	\$490.00
Low risk (excludes prepared foods)	Per premise	\$190.00	\$190.00
Food Safety Programme premises (Food Control Plans)	Per premise	\$490.00	\$490.00
Mobile Shops	Per licence	\$210.00	\$210.00
Food Stall (Stand-alone)	Per stall	\$190.00	\$115.00
Event Health licence	per food stall	New charge	\$115.00
	5 or more food stalls	New charge	\$500.00
Other Health Licences			
Camping Grounds	Per premise	\$220.00	\$220.00
Hairdressers	Per premise	\$215.00	\$215.00
Funeral Directors	Per premise	\$175.00	\$175.00
Seasonal camp	Per camp	\$190.00	\$190.00
Miscellaneous Health Charges			
Establishment of new premises or licence type (includes approval inspections and administration but excludes licence fee)	Per premise	\$360.00	\$360.00
Transfer of any licence for fixed premises	Per premise	\$80.00	\$80.00
Additional administration charge when any licence fee or charge is outstanding 1 month after due date	Per premises	New charge	\$50.00
Administration charge for reissuing or replacing a lost or damaged licence or certificate	Per document	New charge	\$80.00
Inspection or advisory visit (non -routine)	Per premises or site visit	\$160.00	\$160.00
Follow-up inspection or corrective action assessment (includes any licence type or audit or compliance inspection type)	Per premises or site visit	\$160.00	\$160.00
Food sample	Per inspection	\$120.00	\$120.00
Water sample	Per inspection	\$120.00	\$120.00
Public Use Swimming Pools			
Schools	Per inspection	\$115.00	\$115.00
Other	Per inspection	\$115.00	\$115.00

Libraries

Thames, Mercury Bay, and Tairua (NB: not all services are available at all libraries)			
	Units	2014/2015	2015/2016
Book rentals for fiction books up to a year old (excludes children's' books)	Per book	\$2.00	\$2.00
Book rentals for fiction books over one year old	Per book	No charge	No charge
DVD rentals	Per DVD	\$2.50	\$2.50
Magazine rentals	Per magazine	\$1.00	\$1.00
Talking books (for non print disabled)	Per book	\$2.00	\$2.00
Membership cards	Per card	\$2.00	\$2.00
Library fines:			
Children	Per day	\$0.10	\$0.10
Adult and young adult:			
Books (excluding rental)	Per day	\$0.50	\$0.50
Rental books	Per day	\$0.50	\$0.50
Magazines	Per day	\$0.50	\$0.50
DVDs	Per day	\$0.50	\$0.50
Other Charges			
Interloans	Per item	\$6.00	\$6.00
Photocopy sales: (black & white A4 size)	Per page	\$0.20	\$0.20
Photocopy sales: (black & white A3 size)	Per page	\$1.00	\$1.00
Photocopy sales: (colour A 4 size)	Per page	\$2.00	\$2.00
Photocopy sales: (colour A 3 size)	Per page	\$4.00	\$4.00
Subscriptions (out-of-District)	Per card	No charge	No charge
Subscriptions (visitor valid 3 months)	Per card	\$20.00	\$20.00
Internet fees	Per 15 minutes	No charge	No charge
Printing:			
Black and white	Per page	\$0.20	\$0.20
Fax Charges:			
National calls	First page	\$2.50	\$2.50
	Following pages	\$1.00	\$1.00
International calls	First page	\$4.50	\$4.50
	Following pages	\$2.00	\$2.00
Reservation Charges:			
Thames, Mercury Bay and Tairua request	Per item	\$1.00	\$1.00
Whangamata request	Per item	\$1.00	\$1.00
Tairua Library Meeting Room hire:			
• For non-profit users	Per half day	\$15.00	\$15.00
	Per day	\$20.00	\$20.00
• For Commercial users	Per half day	\$51.00	\$50.00
	Per day	\$102.00	\$100.00
• Kitchen	Per hire	\$11.00	\$10.00

Land Information Memoranda (LIM)

	Units	2014/2015	2015/2016
Standard LIM	Per LIM	\$220.00	\$220.00
Commercial LIM (2 ¾ hours)	Per LIM	\$300.00	\$300.00
Commercial LIM (per ½ hour after 2 ¾ hours)	Per LIM	\$50.00	\$50.00
Urgent fee	Per LIM	\$100.00	\$100.00

Legal Fees

	Units	2014/2015	2015/2016
Drafting Documents			
Community Groups	Per document	New charge	\$172.50
Commercial Businesses	Per document	New charge	\$402.50

Liquor Charges (set by Central Government)

Please note that these fees and charges could change following Council adoption of its own Local Alcohol policy. Further information will be conveyed to communities and industry when these are known.

Categories

The licensing system has five fee categories, which reflect the range of cost/risk ratings.

Total rating	Fee category
0-2	Very low
3-5	Low
6-15	Medium
16-25	High
26 plus	Very high

Determining a premises' cost/risk rating

Premises' cost/risk rating is determined by a combination of factors.

Table 1 shows how premises' cost/risk rating are determined. For example, a bottler store (scores 15) closing at 11:00 pm (scores 3) with two enforcements in the last 18 months (scores 20) would have an overall cost/risk rating of 38.

Licence type	Type of premises	Weighting
On-licence	Class 1 restaurant, night club, tavern, adult premises	15
	Class 2 restaurant, hotel, function centre	10
	Class 3 restaurant, other	5
	BYO restaurant, theatres, cinemas, winery cellar doors	2
Off-licence	Supermarket, grocery store, bottle store	15
	Hotel, tavern	10
	Class 1, 2 or 3 club, remote sale premises, other	5

	Winery cellar doors	2
Club licence	Class 1 club	10
	Class 2 club	5
	Class 3 club	2
Licence type	Latest trading hour allowed by licence	Weighting
On-licence or club licence	2:00am or earlier	0
	Between 2:01am and 3:00am	3
	Any time after 3:00am	5
Off-licence (excl. remote sales premises)	10:00pm or earlier	0
	Any time after 10:00pm	3
Remote sales premises	Not applicable	0
Licence type	Number of enforcement holdings in last 18 months	Weighting
All licence types	None	0
	1	10
	2 or more	20

Fees

Application Fee - Payable by Applicant		
Cost/risk fee category	2014/2015	2015/2016
Very low	\$368.00	\$368.00
Low	\$609.50	\$609.50
Medium	\$816.50	\$816.50
High	\$1,023.50	\$1,023.50
Very high	\$1,207.50	\$1,207.50
Annual Fee - Payable by Licensee		
Cost/risk fee category	2014/2015	2015/2016
Very low	\$161.00	\$161.00
Low	\$391.00	\$391.00
Medium	\$632.50	\$632.50
High	\$1,035.00	\$1,035.00
Very high	\$1,437.50	\$1,437.50

All Other Fees			
	Description	2014/2015	2015/2016
Temporary Authority	Per application	\$296.70	\$296.70
Temporary Licence		\$296.70	\$296.70
Special Licence	Maximum 2 events	\$63.25	\$63.25
Special Licence	Three - 12 events or one to three events that are of a medium size (100-400 attendees)	\$207.00	\$207.00
Special Licence	For all other special licences that are large events	\$575.00	\$575.00
Permanent Club Charter	Annual fee due on 30 June of each year and paid to ARLA	\$632.50	\$632.50
Managers Certificate	Per application	\$316.25	\$316.25
Advertising	Per application	Actual cost of advertising	Actual cost of advertising
Appeal to ARLA	Paid directly to ARLA	\$517.50	\$517.50
Extract of register (ARLA or DLC)		\$57.50	\$57.50
Reissue of a current licence or managers certificate	Non statutory administration charge for reissuing or replacing a lost or damaged licence or certificate	New charge	\$80.00

Miscellaneous Charges

	Units	2014/2015	2015/2016
Photocopying (Black/White):			
- A2	Per sheet	\$2.90	\$2.90
- A3	Per sheet	\$0.65	\$0.70
- A4	Per sheet	\$0.25	\$0.30
Photocopying (Colour):			
- A3	Per sheet	\$4.20	\$4.20
- A4	Per sheet	\$2.20	\$2.20
Plan Prints:			
- A0	Per sheet	\$9.00	\$9.00
- A1	Per sheet	\$6.00	\$6.00
Aerial Photos:			
- A1	Per sheet	\$46.00	\$46.00
- A2	Per sheet	\$25.00	\$25.00
- A3	Per sheet	\$13.00	\$13.00
- A4	Per sheet	\$9.00	\$9.00
Contour Aerial Maps:			
- A1	Per sheet	\$58.00	\$58.00
- A2	Per sheet	\$36.00	\$36.00
- A3	Per sheet	\$24.00	\$24.00
- A4	Per sheet	\$19.00	\$19.00
Property Files	Per DVD/CD	\$50.00	\$50.00

Photocopying charges less than \$20.00 must be paid at the time of request of service. If an invoice is required there will be a minimum charge of \$20.00 (this includes monthly account holders).

Order Papers

(These charges will only apply when the service is available electronically)			
	Units	2014/2015	2015/2016
Single Copies			
Council	Per copy	\$25.00	\$25.00
Judicial Committee	Per copy	\$15.00	\$15.00
Audit Committee	Per copy	\$15.00	\$15.00
Policy and Planning Committee	Per copy	\$15.00	\$15.00
Infrastructure Committee	Per copy	\$15.00	\$15.00
Other Committees	Per copy	\$15.00	\$15.00
Community Boards	Per copy	\$12.00	\$12.00
Reports	Per sheet	As per photocopying charges	As per photocopying charges
Annual Subscription			
Council	Per annum	\$227.00	\$227.00
Judicial Committee	Per annum	\$227.00	\$227.00
Audit Committee	Per annum	\$61.00	\$61.00
Policy and Planning Committee	Per annum	\$61.00	\$61.00
Infrastructure Committee	Per annum	\$61.00	\$61.00
Community Boards	Per annum	\$104.00	\$104.00

Parks and Reserves

Thames

Events - All Areas			
	Units	2014/2015	2015/2016
Non Commercial - Minor Event (less than 500 people) Application Fee	Per application	\$54.00	\$54.00
Non Commercial - Large Event (more than 500 people) Application Fee	Per application	\$60.00	\$60.00
Non Commercial - Large Event (more than 500 people) Event Fee (daily charge may apply)	Per event	\$375.00	\$375.00
Commercial - Minor Event (less than 500 people) Application Fee.	Per application	\$59.00	\$59.00
Commercial - Large Event (500 - 1000 people) Application Fee.	Per application	\$95.00	\$95.00
Commercial - Major Event (more than 1000 people) Application Fee.	Per application	\$190.00	\$190.00
Commercial - Minor Event (less than 500 people) Event Fee (daily charge may apply)	Per event	\$415.00	\$415.00
Commercial - Large Event (500 - 1000 people) Event Fee	Per event	\$590.00	\$590.00
Commercial - Major Event (more than 1000 people) Event Fee (daily charge may apply)	Per event	\$1,175.00	\$1,175.00

Parks Concessions - All Areas			
Commercial Operator - operate during the summer period and holiday weekends	Per operator/ per annum	\$358.00	\$358.00
Commercial Operator - operate all year and in one location	Per operator/ per annum	\$511.00	\$511.00
Commercial Operator - operate all year and in multiple locations	Per operator/ per annum	See below	See below
Commercial Operator - operate all year and in 2-4 locations		\$767.00	\$767.00
Commercial Operator - operate all year and in 4+ locations		\$1,000.00	\$1,000.00
Street Flags			
Commercial booking fee	Per booking	\$100.00	\$100.00
Not for profit booking fee	Per booking	\$50.00	\$50.00
Amusement devices application fee	Per event	\$15.00	\$15.00
Each additional device		\$2.00	\$2.00
Non Commercial Reserve Fees May Be Waivered By Area manager If Evidence Of Significant Community Benefit Is Provided			
A bond may be required for any event at the discretion of the Council.			

Coromandel

Events - All Areas			
	Units	2014/2015	2015/2016
Non Commercial - Minor Event (less than 500 people) Application Fee	Per application	\$54.00	\$54.00
Non Commercial - Large Event (more than 500 people) Application Fee	Per application	\$60.00	\$60.00
Non Commercial - Large Event (more than 500 people) Event Fee (daily charge may apply)	Per event	\$375.00	\$375.00
Commercial - Minor Event (less than 500 people) Application Fee	Per application	\$59.00	\$59.00
Commercial - Large Event (500 - 1000 people) Application Fee	Per application	\$95.00	\$95.00
Commercial - Major Event (more than 1000 people) Application Fee	Per application	\$190.00	\$190.00
Commercial - Minor Event (less than 500 people) Event Fee (daily charge may apply)	Per event	\$415.00	\$415.00
Commercial - Large Event (500 - 1000 people) Event Fee	Per event	\$590.00	\$590.00
Commercial - Major Event (more than 1000 people) Event Fee (daily charge may apply)	Per event	\$1,175.00	\$1,175.00
Parks Concessions - All Areas			
Commercial Operator - operate during the summer period and holiday weekends	Per operator/ per annum	\$358.00	\$358.00

Commercial Operator - operate all year and in one location.	Per operator/ per annum	\$511.00	\$511.00
Commercial Operator - operate all year and in multiple locations.	Per operator/ per annum	See below	See below
Commercial Operator - operate all year and in 2-4 locations		\$767.00	\$767.00
Commercial Operator - operate all year and in 4+ locations		\$1,000.00	\$1,000.00
Street Flags			
Commercial booking fee	Per booking	\$100.00	\$100.00
Not for profit booking fee	Per booking	\$50.00	\$50.00
Amusement devices application fee	Per event	\$15.00	\$15.00
Each additional device		\$2.00	\$2.00
Non Commercial Reserve Fees May Be Waivered By Area manager If Evidence Of Significant Community Benefit Is Provided			
A bond may be required for any event at the discretion of the Council.			

Mercury Bay

Events - All Areas			
	Units	2014/2015	2015/2016
Non Commercial - Minor Event (less than 500 people) Application Fee	Per application	\$54.00	\$54.00
Non Commercial - Large Event (more than 500 people) Application Fee	Per application	\$60.00	\$60.00
Non Commercial - Large Event (more than 500 people) Event Fee (daily charge may apply)	Per event	\$375.00	\$375.00
Commercial - Minor Event (less than 500 people) Application Fee	Per application	\$59.00	\$59.00
Commercial - Large Event (500 - 1000 people) Application Fee	Per application	\$95.00	\$95.00
Commercial - Major Event (more than 1000 people) Application Fee	Per application	\$190.00	\$190.00
Commercial - Minor Event (less than 500 people) Event Fee (daily charge may apply)	Per event	\$415.00	\$415.00
Commercial - Large Event (500 - 1000 people) Event Fee	Per event	\$590.00	\$590.00
Commercial - Major Event (more than 1000 people) Event Fee (daily charge may apply)	Per event	\$1,175.00	\$1,175.00
Parks Concessions - All Areas			
Commercial Operator - operate during the summer period and holiday weekends	Per operator/ per annum	\$358.00	\$358.00
Commercial Operator - operate during the summer period and holiday weekends in one or more locations	Per operator/ per annum	New charge	\$455.00
Commercial Operator - operate all year and in one location	Per operator/ per annum	\$511.00	\$511.00

Commercial Operator - operate all year and in multiple locations	Per operator/ per annum	New charge	\$750.00
Commercial Operator - operate all year and in 2-4 locations	Per operator/ per annum	\$767.00	N/A
Commercial Operator - operate all year and in 4+ locations	Per operator/ per annum	\$1,000.00	N/A
Street Flags			
Commercial booking fee	Per booking	\$100.00	\$100.00
Not for profit booking fee	Per booking	\$50.00	\$50.00
Amusement devices application fee	Per event	\$15.00	\$40.00
Each additional device		\$2.00	\$5.00
Non Commercial Reserve Fees May Be Waivered By Area manager If Evidence Of Significant Community Benefit Is Provided			
A bond may be required for any event at the discretion of the Council.			

Mercury Bay Multi Sport Complex

1: Events - All Areas

Note: Events charged as per the existing Park and Reserves Fees and Charges

Sports Ground Facility Charges

Meeting Room - \$10/hr

Foyer and Kitchen \$20/hr

Barbeque \$10 per use

2: Sports Ground Facilities Charges

	Units	2014/2015	2015/2016
Main Gate Access outside normal opening hours	per booking	\$35.00	\$35.00
Men's & Women's change and shower facilities (including Toilets)	per booking	\$20.00 half day fee \$30.00 full day fee \$300.00 annual fee Key loan agreement to be signed for annual fee holders (liable for \$200.00 for non-return of keys) Key non return fee \$100.00 bond for half and full day key issue	\$20.00 half day fee \$30.00 full day fee \$300.00 annual fee Key loan agreement to be signed for annual fee holders (liable for \$200.00 for non-return of keys) Key non return fee \$100.00 bond for half and full day key issue
Please note there are free public toilets available within the separate public toilet block for users.			
Codes storage areas - per m3	per cubic metre Annually	\$20.00	\$20.00
Car park area two (use other than general vehicle parking)	per booking per day	Commercial \$310.00 All other hires \$50.00	Commercial \$310.00 All other hires \$50.00
Whole complex	per booking per day	Commercial \$655.00 Non Commercial \$100.00	Commercial \$655.00 Non Commercial \$100.00
Meeting Room	Per hour	\$10.00	\$10.00
Foyer and Kitchen	Per Hour	\$20.00	\$20.00

Barbeque	Per Use	\$10.00	\$10.00
Sports Code Combo Field or courts plus mens and womens change and shower facilities (including toilets)	Per annum	\$450.00	\$450.00
3: Sport Ground Activities			
	Units	2014/2015	2015/2016
Fields 1 - 5	Annually per club	\$350.00	\$350.00
Netball Courts 1-5	Annually per club	\$350.00	\$350.00
Tennis Courts 1-3	Annually per club	\$350.00	\$350.00
4: Notes applicable to all charges and fees:			
Upon application discretion on the applicable fee may be available for a booking where a significant community benefit would be gained from the event			
Invoices received from call outs for external agencies (for example, but not limited to, New Zealand Fire Service, security, excessive noise and electrical) will be on-charged to the hirer			
Local users, sports and community organisations operating for profit pay the applicable fee plus 30%			

Tairua-Pauanui

Events - All Areas			
	Units	2014/2015	2015/2016
Non Commercial - Minor Event (less than 500 people) Application Fee	Per application	\$54.00	\$54.00
Non Commercial - Large Event (more than 500 people) Application Fee	Per application	\$60.00	\$60.00
Non Commercial - Large Event (more than 500 people) Event Fee (daily charge may apply)	Per event	\$375.00	\$375.00
Commercial - Minor Event (less than 500 people) Application Fee	Per application	\$59.00	\$59.00
Commercial - Large Event (500 - 1000 people) Application Fee	Per application	\$95.00	\$95.00
Commercial - Major Event (more than 1000 people) Application Fee	Per application	\$190.00	\$190.00
Commercial - Minor Event (less than 500 people) Event Fee (daily charge may apply)	Per event	\$415.00	\$415.00
Commercial - Large Event (500 - 1000 people) Event Fee	Per event	\$590.00	\$590.00

Commercial - Major Event (more than 1000 people) Event Fee (daily charge may apply)	Per event	\$1,175.00	\$1,175.00
Parks Concessions - All Areas			
Commercial Operator - operate during the summer period and holiday weekends	Per operator/ per annum	\$358.00	\$358.00
Commercial Operator - operate all year and in one location	Per operator/ per annum	\$511.00	\$511.00
Commercial Operator - operate all year and in multiple locations	Per operator/ per annum	See below	See below
Commercial Operator - operate all year and in 2-4 locations		\$767.00	\$767.00
Commercial Operator - operate all year and in 4+ locations		\$1,000.00	\$1,000.00
Street Flags			
Commercial booking fee	Per booking	\$100.00	\$100.00
Not for profit booking fee	Per booking	\$50.00	\$50.00
Amusement devices application fee	Per event	\$15.00	\$15.00
Each additional device		\$2.00	\$2.00
Non Commercial Reserve Fees May Be Waivered By Area manager If Evidence Of Significant Community Benefit Is Provided			
A bond may be required for any event at the discretion of the Council.			

Whangamata

Events - All Areas			
	Units	2014/2015	2015/2016
Non Commercial - Minor Event (less than 500 people) Application Fee	Per application	\$54.00	\$54.00
Non Commercial - Large Event (more than 500 people) Application Fee	Per application	\$60.00	\$60.00
Non Commercial - Large Event (more than 500 people) Event Fee (daily charge may apply)	Per event	\$375.00	\$375.00
Commercial - Minor Event (less than 500 people) Application Fee	Per application	\$59.00	\$59.00
Commercial - Large Event (500 - 1000 people) Application Fee	Per application	\$95.00	\$95.00
Commercial - Major Event (more than 1000 people) Application Fee	Per application	\$190.00	\$190.00
Commercial - Minor Event (less than 500 people) Event Fee (daily charge may apply)	Per event	\$415.00	\$415.00
Commercial - Large Event (500 - 1000 people) Event Fee	Per event	\$590.00	\$590.00
Commercial - Major Event (more than 1000 people) Event Fee (daily charge may apply)	Per event	\$1,175.00	\$1,175.00

Parks Concessions - All Areas			
Commercial Operator - operate during the summer period and holiday weekends	Per operator/ per annum	\$358.00	\$358.00
Commercial Operator - operate all year and in one location	Per operator/ per annum	\$511.00	\$511.00
Commercial Operator - operate all year and in multiple locations	Per operator/ per annum	See below	See below
Commercial Operator - operate all year and in 2-4 locations		\$767.00	\$767.00
Commercial Operator - operate all year and in 4+ locations		\$1,000.00	\$1,000.00
Street Flags			
Commercial booking fee	Per booking	\$100.00	\$100.00
Not for profit booking fee	Per booking	\$50.00	\$50.00
Amusement devices application fee	Per event	\$15.00	\$15.00
Each additional device		\$2.00	\$2.00
Non Commercial Reserve Fees May Be Waivered By Area manager If Evidence Of Significant Community Benefit Is Provided			
A bond may be required for any event at the discretion of the Council.			

Parking Fees - Hahei Car Park

	Units	2014/2015	2015/2016
Hahei Park and Ride Vehicle Parks	Hourly rate	New charge	\$2.00
Hahei Park and Ride Vehicle Parks	Daily rate	New charge	\$15.00
Note: a fee exemption may be granted to residents and ratepayers within the Hahei Village Area as defined by the Mercury Bay Community Board			

Parking Fees - Hot Water Beach Car Park

	Units	2014/2015	2015/2016
Hot Water Beach Car Park	Hourly rate	\$2.00	\$2.00
Hot Water Beach Car Park	Daily rate	\$15.00	\$15.00
Note: a fee exemption may be granted to residents and ratepayers within the Hot Water Beach Village Area as defined by the Mercury Bay Community Board			

Rates Postponement

(Aged 65 years and over)

	Units	2014/2015	2015/2016
Independent advice	Per application	\$307.00	\$307.00
Register statutory land charge	Per application	\$180.00	\$180.00
Interest total	Total Postponement	7.75%	7.75%

Refuse Bags & Recycling Bins (Incl Gst)

* See Transfer Stations (Solid Waste Fees Incl Gst) section below for drop off un-official rubbish bag fees.

	Units	2014/2015	2015/2016
Official refuse bags (Standard Size)	Per bag	\$2.25	\$2.40
240L Wheelie Bin	Per bin	\$65.00	\$65.00
80L Wheelie Bin	Per bin	\$56.00	\$56.00
Wheelie Bin Tow Hitch	Per Tow Hitch	\$17.00	\$17.00

Official refuse bags (Half Size)	Per bag	\$1.20	\$1.30
Glass Crate	Per Crate	\$14.00	\$14.00

Requests for Official Information

	Units	2014/2015	2015/2016
Time spent by staff searching for relevant material, abstracting and collating, copying, transcribing and supervising access where the total time involved is in excess of one hour:			
Each chargeable half hour or part thereof	Per half hour	\$38.00	\$38.00
Photocopying charges:			
Photocopying on standard A4 paper where the total number of pages is in excess of 20:			
For each page after the first 20 pages	Per copy	\$0.20	\$0.20
Disbursements will be charged if incurred	As incurred	Actual cost	Actual cost
Please refer to Miscellaneous Charges			

Roading fees

	Unit	2014/2015	2015/2016
Corridor Access Request Application Fees	Per application	New charge	\$120.00
Vehicle Crossing Application Fees	Approved Contractor	\$120.00	\$120.00
Vehicle Crossing Application Fees	Non-Approved Contractor	\$215.00	\$215.00
Finger Directional Signs Application Fees	Per application	\$100.00*	\$100.00*

*excludes sign manufacture and instillation costs.

Swimming Pool - Thames

NOTE: Other charges may be included in the price list throughout the year as new programmes are developed. These can be found on the Pool website (www.tcdc.govt.co.nz - Services A to Z - Thames Centennial Pool) and at the Centennial Pool complex.

	Units	2014/2015	2015/2016
Admission Fees:			
Adult	1 swim	\$4.50	\$4.50
Child/Students/Senior Citizen	1 swim	\$3.50	\$3.50
Pre-schoolers	1 swim	\$1.00	\$1.00
Family - 2 Adults, 2 Children (children 5yr -15yrs)	1 swim	\$10.50	\$10.50
Admission Concession Cards:			
Adult Concessions:			
10 swim concession	10 swims	\$37.00	\$37.00
30 swim concession	30 swims	\$102.00	\$102.00
60 swim concession	60 swims	\$194.00	\$194.00
Child/Student/Senior Citizen Concessions:			
10 swim concession	10 swims	\$28.00	\$28.00
30 swim concession	30 swims	\$78.00	\$78.00
60 swim concession	60 swims	\$148.00	\$148.00
SWIM ALL ACTIVITIES YEAR ROUND (Excludes all levels of LTS, Squad, Lane/Pool hire)	Unlimited use	\$1,000.00	\$1,000.00
Learn To Swim (LTS): Fees for LTS must be paid in advance and are non-refundable.			
One child	10 lessons	\$75.00	\$75.00
Two children	10 lessons	\$135.00	\$140.00
Three children	10 lessons	\$190.00	\$200.00

One adult per tutor	1 lesson	New charge	\$20.00
	5 lessons	\$60.00	N/A
	10 lessons	\$110.00	N/A
Two adults per tutor	1 lesson	New charge	\$30.00
	10 lessons	\$123.00	N/A
Baby	10 lessons	\$70.00	\$70.00
Intensive Holiday Block Lessons	8 lessons	\$60.00	\$60.00
Aquarobics:			
Adult	1 session	\$5.50	\$5.50
	10 sessions.	\$50.00	\$50.00
Seniors	1 session	\$4.50	\$4.50
	10 sessions	\$40.00	\$40.00
Pool/Lane Hire:			
Lane hire	1 hour	\$50.00	\$50.00
Pool hire. - (Non-school)	½ day (up to 3 hours) Entry fee per swimmer	\$180.00+ \$1.00	\$180.00+ \$1.00
	1 day (up to 8 hours) Entry fee per swimmer	\$350.00+ \$1.00	\$350.00+ \$1.00
Pool hire. - (School)	½ day (up to 3 hours) Entry fee per swimmer	\$160.00	\$160.00
	1 day (up to 8 hours) Entry fee per swimmer	\$310.00	\$310.00
Hire: Pool Toy (includes Lifeguard cover)	Flat rate - up to 3 hours	\$220.00	\$220.00
	Flat rate - up to 8 hours	\$400.00	\$400.00

Transfer Stations (Solid Waste Fees Incl Gst)

	Units	2014/2015	2015/2016
Where no weigh bridge available:			
• Un-compacted waste	Per cubic metre	\$45.00	\$50.00
• Compacted waste	Per cubic metre	\$135.00	\$150.00
• Green waste	Per cubic metre	\$22.00	\$24.00
Where weigh bridge available:			
• Waste	Per tonne	\$155.00	\$170.00
• Green waste	Per tonne	\$78.00	\$85.00
Unofficial refuse bags	Per bag	\$3.00	\$3.20
Designated recyclables	Per cubic metre	No charge	No charge
Tyres car	Per tyre	\$6.00	\$6.00
Tyres 4x4	Per tyre	\$8.00	\$8.00
Tyres truck	Per tyre	\$12.00	\$12.00
Tyres tractor	Per tyre	\$25.00	\$25.00
LPG bottles	Per bottle	\$5.00	\$5.00
Car bodies - stripped	Per car	no charge	no charge
Car bodies - unstripped	Per car	\$50.00	\$50.00
Whiteware	Per item	no charge	no charge

Trade Waste

The Council's wastewater systems, like most town and city systems, were designed to handle domestic wastewater. While most of the wastewater the Council treats is domestic in nature, some industries can produce wastes that take up a significant portion of our treatment facilities, known as trade waste. Trade waste is any liquid that is discharged to the wastewater system from commercial, industrial, manufacturing or trade premises resulting from any processes or operations. The unpredictable nature of trade waste can have a significant adverse impact on the wastewater systems and as such the operational costs of the systems themselves.

In 2011 the Council undertook a public consultation process on the implementation of a Trade waste bylaw. Under this bylaw the Council assessed the wastes discharged into the sewer that are generated as part of a commercial process. We have developed a model to calculate the cost to treat wastewater so that the costs are shared more equitably between domestic and commercial users. The objective of the trade waste bylaw is to encourage the removal of trade waste from our wastewater systems in order to reduce costs to the ratepayer. (NB: for the first year at least we are only proposing to charge a portion of the costs attributable to trade waste through this bylaw) In cases where the trade waste volumes or loading concentration discharged are of a low level, no charges are made beyond those already recovered through property rates.

Category	Activity	No. of Premises	2014/2015	2015/2016
A	Meat works	0	\$66,999	\$66,999
	Hospital	1	\$10,093	\$10,093
	Seafood Processing	6	\$21,393	\$21,393
	Seafood Farm	2	\$12,144	\$12,144
B	Butchery	7	\$394	\$394
	Dentist	6	\$1,091	\$1,091
	Laundry	5	\$2,847	\$2,847
	Fast food outlet	19	\$730	\$730
	Engineering workshop	66	\$504	\$504
	Concrete yard	0	\$1,257	\$1,257
	Café	32	\$577	\$577
	Mortuary	1	\$394	\$394
	Restaurant	45	\$760	\$760
	Textile products	0	\$1,199	\$1,199
	Vehicle wash	12	\$599	\$599
	Service Station	11	\$366	\$366

Category A represents high risk premises that could discharge harmful or toxic substances into Councils waste water systems. Category B represents medium risk premises that could discharge harmful or toxic substances into Councils waste water systems. While the above table provides an indicative charge based on industry averages, it is a guide only, the actual charge levied will be based upon actual volume and load discharged from the premises using the following proposed table of charges.

For example - seafood processors. We have a number of very small operators in this category, they will not be charged anything like the amount shown in the above table.

It is intended that billing calculations will be based on a percentage of actual water consumption for each premise based on water meter readings. However some of the smaller operators in category B above may elect, subject to Council approval, to pay on average consumption and loading for the business type.

A. Administration Charges		2014/2015 Charges	2015/2016 Charges
A1	Consent Fee	No change	No change
A2	Application Fee	\$500 - \$4,000	\$500 - \$4,000
A3	Annual Fee	\$144.37	\$144.37
B: Trade Waste Charges			
B1	Flow	\$0.23/m3	\$0.23/m3
B2	Suspended Solids (SS)	\$0.16/kg	\$0.16/kg
B3	Organic Loading	\$0.35/kg COD (Chemical Oxygen Demand) or or \$0.80/kg CBOD5 (Carbonaceous Biochemical Oxygen Demand)	\$0.35/kg COD (Chemical Oxygen Demand) or or \$0.80/kg CBOD5 (Carbonaceous Biochemical Oxygen Demand)
B4	Nitrogen	\$0.94/kg TKN (Total Kjeldahl Nitrogen)	\$0.94/kg TKN (Total Kjeldahl Nitrogen)
B5	Phosphorus	\$0.94/kg TP (Total Phosphorus)	\$0.94/kg TP (Total Phosphorus)
B6	Zinc	\$130.73/kg	\$130.73/kg
B7	Mercury	\$880.24/kg	\$880.24/kg
B8	Out of range pH	50% surcharge on flow charge	50% surcharge on flow charge
All costs are excluding GST			

Water Meter Reading Fee

	Units	2014/2015	2015/2016
Special reading fee		\$32.00	\$32.00

Water Connection Charges

	Units	2014/2015	2015/2016
20mm connection up to 5m without meter, in grass berm. No footpath, driveway or road crossing	Per connection	\$669.50	\$669.50
20mm connection up to 5m with meter, in grass berm. No footpath, driveway or road crossing	Per connection	\$805.50	\$805.50
20mm connection up to 5m without meter, in concrete footpath	Per connection	\$896.50	\$896.50
20mm connection up to 5m with meter, in concrete footpath	Per connection	\$1,044.00	\$1,044.00

Water Usage

	Units	2014/2015	2015/2016
Extraordinary water usage fee for users of metered water in excess of 50,000 cubic metres per annum	Per cubic metre	\$0.95	\$0.98

Utility Connections - Application & Inspection Fees

	Units	2014/2015	2015/2016
Non-refundable application fee	Per application	\$135.00	\$139.00
Inspection fee:	Per inspection	\$140.00	\$144.00
- Initial			
- Subsequent	Per inspection	\$85.00	\$89.00