

2018 - 2028 **LONG TERM PLAN**

THAMES-COROMANDEL DISTRICT COUNCIL



Cover photo, Waiomu Domain



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Message from the Mayor and Chief Executive

Thank you for being so actively involved in this Long Term Plan. During our consultation period we had 620 people attend engagement meetings across the district, and we received a total of 785 submissions on the plan. 128 people came and spoke to our Council at three hearing days. This feedback has been great to hear and it's so important people have taken the time to be a part of shaping the future of our district.

Following consultation Council has made some changes to the proposals included in our consultation document. You can read more about this on page 5, however the major changes are below:

- The Thames Centennial Pool replacement investigations will be widened to consider the need for public pools in other parts of the district, like Whitianga and Whangamata.
- We have decided to take on maintenance for the entirety of the 29 partly or wholly unmaintained roads. Where we can get maintenance subsidy from NZTA, we will make sure the roads are upgraded to the right standard to qualify. Where we may not maintenance subsidy, Council will set a maintenance standard appropriate to the use of that road.
- We have decided to retain the rates remission available for ratepayers with a second dwelling who only use that dwelling for non-paying family and friends.
- We have decided not to maximise our portion of rates collected through the Uniform Annual General Charge (UAGC). This means the uniform rates will remain around 21% of the total rates.
- We decided to retain the Economic Development rate, paid only by commercial and industrial ratepayers, at a rate of \$7.89 per \$10,000 of improvement value.
- We have included a budget of almost \$2.6 million across three years for coastal hazard investigation work and implementation of our Coastal Management Strategy; including community based resilience planning, coastal hazard response planning and a shoreline management plan.

As a Council we do what we can to make sure rates are affordable for the majority of our ratepayers while ensuring that we do not neglect our core infrastructure and that we provide some services that enhance the experience of living in and visiting this district for all ratepayers. In the 2018/19 year, the average rates increase across the district will be 3.32% or \$88.96. Anticipated rates increases in the remaining nine years of the Long Term Plan are set out in the table below, and you can find the average rates increase by Community Board area on pages 9 and 10 of this document.

Average district rate and % increase										
Financial year	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Average district rate	2,772	2,887	2,968	2,997	3,026	3,135	3,271	3,336	3,374	3,407
Average district rate increase	3.32%	4.13%	2.83%	0.95%	0.98%	3.62%	4.31%	2.01%	1.13%	0.99%

Our elected members and staff have worked hard alongside Thames-Coromandel communities to produce a long term plan that covers the basics and gives each part of the district the support and services they need for the coming ten years. We are proud of this Long Term Plan and alongside our communities proud too of what we've achieved together.

This is not the end of our conversation though - the preparation for the next long term plan in 2021 starts as soon as this one is adopted and we invite on-going feedback and ideas from Thames-Coromandel residents, ratepayers, businesses, community groups, iwi and hapū on what they'd like to see from us as Council to help keep this district a great place to live, work and play.



Sandra Goudie
MAYOR



Rob Williams
CHIEF EXECUTIVE

How to read this plan

The 2018-2028 Long Term Plan contains the following information to describe our forward planning:

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 proposals included in the Consultation Document and projects/funding added and removed from the plan.
About the Coromandel and our services	Background on the district and its makeup as well as high level information on the services we provide.
About the Thames-Coromandel District Council	Includes our vision, values and outcomes sought for the future; key challenges and opportunities we face; and rates examples for the five Community Board areas.
Assumptions underpinning the plan	In order to plan 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.
Financial strategy	This strategy describes how we propose to prudently manage our finances, including limits we will work within.
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 services in detail	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, Contribution to decision-making by Māori, our Council Controlled Organisations and the water and sanitary assessments.
Audit Report	Provides an independent assessment by Audit New Zealand on whether we have complied with our statutory requirements in developing this plan.
Financial statements	Includes our accounting policies; statements of income, position, cash flow, 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 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 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 independently audited before we start our consultation and again before we adopt the plan.

This Long Term Plan has been developed to provide:

- a long term focus for the decisions and activities of the Council;
- 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.

How we consulted on this plan

We consulted on the 2018-2028 Long Term Plan consultation document, a revised Revenue and Financing Policy and a revised Rates Remission Policy. Consultation ran from 16 March to 16 April 2018.

Advertising and promotion

Advertising and promotion of the Long Term Plan and opportunities to speak with staff ran on all major radio stations, and in all district wide and local newspapers leading up to and during the consultation. A rates demand insert was delivered to over 17,000 ratepayers' homes, with an email attachment included for another 1,000 or so. Billboards promoting the Long Term Plan consultation period were erected on major transport routes around the district. Promoted online advertisements for the Long Term Plan were targeted to Thames-Coromandel based users through Metservice, Google, Facebook and NZ Herald.

Public meetings

620 members of the public attended 19 public, ratepayer and school board of trustee meetings from 27 February to 11 April. Our staff also attended market days in Thames, Coromandel, Whitianga, Coroglen and Whangamata to speak with interested members of the public, to answer queries and to make consultation documents available.

Social media feedback

Regular polls on the major consultation proposals were run on Facebook throughout the consultation period, receiving 745 votes on the polls and 101 comments received on the posts. The greatest reach of any post was 6,583 people with all other posts ranging between 1,000 - 6,500 people reached.

Submissions and hearing process

Council received 785 submissions across the three separate consultations which were run as a single submission process to increase the ease of submitting for the public. 128 submitters spoke to their submissions at Council hearings in Whitianga and Thames from 1-3 May.

Deliberations

Meetings to deliberate on submissions received were held with Community Boards from 7-9 May and with Council on 15 and 16 May. Community Boards were asked to make recommendations on locally funded activities, as well as district funded submissions of interest in their area and Council's proposals which were significant for the whole district.

A summary of the major decisions made through the deliberations process are available in the following pages.

Summary of decisions following consultation

Below are the Council's major decisions following consultation on how to proceed with the proposals set out in Council's Long Term Plan consultation document, as well as any major new projects to be considered. For a full list of decisions you can find the minutes of Council deliberations at www.tcdc.govt.nz/ltp.

Thames Centennial Pool replacement and the sub-regional aquatic facility

We asked our communities what they thought of three options for the replacement of the Thames Centennial Pool by 2027: a sub-regional facility with greater services to be district funded, a locally funded like-for-like replacement, or a sub-regional facility with greater services with the majority of funding from Thames ratepayers and a contribution from district ratepayers. We had strong feedback locally from Thames that they would like to see the pool replaced, but also strong feedback from our communities in Mercury Bay and Whangamata that Council needs to look at the public pool facilities available in those areas too.

Investigations will continue, and \$400,000 is provided across the next three years to advance the planning. The Thames Centennial Pool needs replacement and we will continue to look at an appropriate site for this, and what kind of facility is most appropriate. We will also investigate the needs of the other communities for a public pool and the funding options. This will be a major consultation as part of the 2021-2031 Long Term Plan.

Taking on maintenance of currently unmaintained roads

Council has decided to maintain all formed roads on Council land throughout the district, including 29 roads which are currently partly or entirely maintained by private individuals. In cases where we know we will get maintenance subsidy from NZTA, we will upgrade these roads to the necessary standard. Where NZTA tell us the road may not qualify for their subsidy, then Council will set a more cost-effective standard that reflects the lower level of use that the road has and maintain it to this level. This will cost approximately \$18.5 million over 10 years in upgrade costs, and once all upgrades are completed, approximately \$350,000 in annual maintenance after subsidy from NZTA has been taken into account.

Council staff will also work with ratepayers on stopping some of these roads, where appropriate considering the required access.

Wentworth Valley Road, Whangamata sealing

Council decided to proceed with the proposed sealing of the unsealed sections of Wentworth Valley Road. This upgrade will cost \$1.3 million.

Pottery Lane extension, Coromandel

Council decided to proceed with the proposed extension of Pottery Lane through to 255 Kapanga Road. This extension will cost \$2.2 million.

Totara Valley service extensions

Council has resolved to continue with the extension of water supply, wastewater, stormwater and road sealing up Totara Valley Road, beginning in year 2 of the Long Term Plan. The one year deferral of works allows time for further discussions with landowners in the valley about subdivision, as well as consultation with existing landowners on the costs of connection to Council services. This upgrade will cost \$2.8 million.

Rhodes Park grandstand and clubrooms replacement

Council has agreed with the Thames Community Board that further investigation into natural hazards at Rhodes Park is needed before confirming the replacement of the existing grandstand and clubrooms. This work will be completed in year 1 of the Long Term Plan and budgets to undertake the replacement in years 2 and 3 have been retained pending favourable results of the investigation. This replacement will cost \$3.1 million, with up to 23% sought from Rhodes Park user groups and external grants.

Dalmeny's Bridge (Hot Water Beach Road)

\$50,000 has been allocated by Council to investigate widening and raising of the bridge over the Whenuakite River on Hot Water Beach Road, known locally as the Dalmeny's bridge. If the widening and raising the bridge is considered cost effective, this will be consulted on as part of the 2019/20 Annual Plan or the next long term plan.

Mercury Bay South green waste facility

Council are going to investigate support for a green waste collection in the Mercury Bay South area, either by offering that service ourselves or working with a private operator. This investigation is scheduled for 2018/19 and will be funded from a solid waste investigation budget of \$50,000 in 2018/19 and \$20,000 in 2019/20.

Mercury Bay cycleway development

Council and the Mercury Bay Community Board have agreed with submitters to bring forward the planning of the Mercury Bay cycleway development to the 2018/19 year. This will cost \$28,000 in year 1, \$82,000 in year 2 and \$177,000 in year 3.

Wastewater and water supply service extension investigations

Council has decided to proceed with proposed investigations into extending the water supply and wastewater networks in Hahei, and into Wharekaho and the wider Thames area. An additional investigation on wastewater services in Opito Bay will also be undertaken within existing budgets.

Council public recycling bins and wheeled bins for rubbish collection

Council has committed to investigate introducing additional public recycling bins alongside our refuse ones around the district, and to look at wheeled bins instead of our blue bags for household refuse collection. These initiatives if implemented would be another step towards meeting our waste minimisation goals and will be funded from a solid waste investigation budget of \$50,000 in 2018/19 and \$20,000 in 2019/20.

Review of i-Site and information centre funding

We have had a range of requests around funding for the district's i-Sites and information centres. We are going to strategically look at the needs of the information centres and confirm funding levels and service agreements later in the 2018/19 year.

Coastal erosion works

A budget of \$400,000 is available in 2018/19 to undertake coastal erosion protection in Flaxmill Bay. We will also be investigating a longer term solution for coastal erosion protection in Cooks Beach. Coastal erosion works will be confirmed each year, with priorities for funding based on risk profiles.

Coastal hazard risk assessments

Council decided to increase our coastal hazard risk assessment budgets to \$2.6 million over the first three years of this Long Term Plan. Both Council and our communities are clear that we face great risk and expense from storm events and coastal inundation in this district, and it is important that we are operating with the best information to be able to respond to these risks.

District grants

Council approved the following grants for the first three years of the Long Term Plan:

Recipient	Amount
Age Concern Thames	\$16,000 for each of the 3 years
Sport Waikato	\$13,740 for each of the 3 years
Sport Waikato	\$87,289 plus inflation for each of the 3 years
Coromandel Heritage Trust	\$30,000 in year 1, \$20,000 in year 2, and \$10,000 in year 3
He Mana Toi Moehau (Creative Coromandel)	\$10,000 in year 1, \$7,000 in year 2, and \$5,000 in year 3

Removal of rates remission for second dwellings

Council decided to not remove the rates remission available on the second separately used and inhabited part of a rating unit (the second dwelling) where the ratepayer has signed a statutory declaration stating that the second dwelling is only used for family and non-paying friends. The rates remission remains available for application in the 2018/19 year.

Uniform annual general charge

Council decided to not proceed with the proposal to maximise the Uniform Annual General Charge (UAGC) by moving the proportion of our uniform rating close to 30%. Instead, the UAGC will remain at current levels of around 22% of total rating.

Economic development rate

Council decided to retain the Economic Development rate. This is a targeted rate charged only to commercial and industrial ratepayers at a rate of \$7.89 per \$10,000 of improvement value.

Returning large bed and breakfast providers to residential rating

Council has decided to return bed and breakfast providers with 4 or more bedrooms available for rent to residential rating.

Resource consent fees and charges

Council has approved the resource consent fees and charges as consulted on. You can find these on page 189 of this Long Term Plan.

Harbour facility fees and charges

Council has approved the harbour facilities fees and charges as consulted on, including passenger fees in the Coromandel-Colville area. All other activities apart from passenger fees in the Coromandel-Colville area at 2017/18 levels however you can find these on page 197 of this Long Term Plan.

About the Coromandel and our services

The Coromandel Peninsula is a place of outstanding natural beauty with a proud history.

It offers a dynamic landscape. The rugged west coast contrasts with sandy eastern beaches. Soaring mountain ranges provide a home to native forest and fauna. With settlements dotted around the peninsula, our Maori and early European heritage is depicted within many of our older towns.

The District is home to a high proportion of elderly people. Our resident population is projected to continue to get older as more retirees choose to move here, combined with a low birth rate and a nationally ageing population.

The Coromandel's warm climate and proximity to Auckland and the Waikato continues to attract holiday makers. This provides some unique challenges with more than 50% of the areas ratepayers residing outside of the district, and ensuring that we cater for an influx of visitors to the district over the summer period and public holiday times each year.



About Thames-Coromandel District Council

Council's Vision

We will provide quality services and facilities, which are affordable, and delivered with a high standard of customer service.

We will be a good community citizen through our support of community organisations, economic development and the protection of the environment.

The Coromandel Peninsula is a desirable place 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 employers practice
- Being a great place to work where staff are inspired to be the best they can
- Working with and having meaningful and ongoing 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.

Activity group relationship to Council outcomes

Activity group	A prosperous district	A liveable district	A clean green district
Roads and Footpaths	▲	▲	▲
Stormwater		▲	▲
Water supply	▲	▲	▲
Wastewater	▲	▲	▲
Rubbish and Recycling		▲	▲
Council	▲	▲	▲
Planning and Regulation	▲	▲	▲
Protection of people and the environment	▲	▲	▲
Community Spaces and Development	▲	▲	▲

Detailed information about Council's activities can be found in 'Our services in detail' from page 47.

Coromandel Board areas and averages rates rises

Coromandel-Colville

The Coromandel-Colville Community Board area extends from north of the Waikawau River to the top of the peninsula, down the east coast to the top of the Whangapoua hill. It includes the settlements of Manaia, Coromandel Town, Colville, Port Charles, Little Bay, Tuatēawa and Kennedy Bay.

Rate sample by property type	2017/18	2018/19	2019/20	2020/21	2021/22
Residential LV \$246K (17/18 \$192K)	\$2,381	\$2,421	\$2,534	\$2,587	\$2,624
Rural Other LV \$350K (17/18 \$266K)	\$1,371	\$1,450	\$1,531	\$1,584	\$1,584
Farming & Horticultural LV \$4.2m (17/18 \$3.9M)	\$6,106	\$5,901	\$6,243	\$6,519	\$6,492
Commercial LV \$670K (17/18 \$642K)	\$4,384	\$4,125	\$4,301	\$4,556	\$4,489

Thames

The Thames Community Board area extends from the Hikutaia River to the Waikawau River and along the western side of the Coromandel Range. It includes the settlements of Hikutaia, Puriri, Matatoki, Kopu, Thames, Tararu, Whakatete Bay, Ngarimu Bay, Thornton Bay, Te Puru, Waiomu, Ruamahunga Bay, Tapu, Te Mata and Waikawau.

Rate sample by property type	2017/18	2018/19	2019/20	2020/21	2021/22
Residential LV \$215K (17/18 \$141K)	\$2,592	\$2,586	\$2,687	\$2,764	\$2,837
Rural Other LV \$350K (17/18 \$266K)	\$1,761	\$1,721	\$1,791	\$1,882	\$1,920
Farming & Horticultural LV \$4.2m (17/18 \$3.9M)	\$10,169	\$8,513	\$8,885	\$9,116	\$9,216
Commercial LV \$670K (17/18 \$642K)	\$5,066	\$4,531	\$4,695	\$5,011	\$4,987

Mercury Bay

The Mercury Bay Community Board area extends east from the Whangapoua hill, takes in the Kuaotunu peninsula and then runs south to Boat Harbour. It includes the settlements of Whangapoua, Te Rerenga, Matarangi, Kuaotunu, Otama, Opito Bay, Wharekaho, Whitianga, Coroglen, Whenuakite, Ferry Landing, Cooks Beach, Hahei and Hot Water Beach.

Rate sample by property type	2017/18	2018/19	2019/20	2020/21	2021/22
Residential LV \$347K (17/18 \$248K)	\$2,727	\$2,868	\$2,974	\$3,055	\$3,086
Rural Other LV \$350K (17/18 \$266K)	\$1,394	\$1,499	\$1,568	\$1,645	\$1,643
Farming & Horticultural LV \$4.2m (17/18 \$3.9M)	\$7,066	\$7,112	\$7,411	\$7,885	\$7,864
Commercial LV \$670K (17/18 \$642K)	\$4,450	\$4,227	\$4,386	\$4,677	\$4,608

Tairua-Pauanui

The Tairua-Pauanui Community Board area runs from Boat Harbour in the north to Ohui in the south, and westward to the Coromandel Range. It includes the settlements of Te Karo Bay, Tairua, Hikuai and Pauanui.

Rate sample by property type	2017/18	2018/19	2019/20	2020/21	2021/22
Residential LV \$586K (17/18 \$451K)	\$3,070	\$3,239	\$3,353	\$3,436	\$3,463
Rural Other LV \$350K (17/18 \$266K)	\$1,414	\$1,500	\$1,565	\$1,621	\$1,619
Farming & Horticultural LV \$4.2m (17/18 \$3.9M)	\$5,874	\$5,866	\$6,080	\$6,407	\$6,359
Commercial LV \$670K (17/18 \$642K)	\$4,413	\$4,177	\$4,329	\$4,590	\$4,520

Whangamata

The Whangamata Community Board area extends from Ohui in the north to the Otahu River in the south. It includes the settlements of Opoutere, Onemana and Whangamata.

Rate sample by property type	2017/18	2018/19	2019/20	2020/21	2021/22
Residential LV \$605K (17/18 \$357K)	\$2,804	\$3,011	\$3,173	\$3,237	\$3,288
Rural Other LV \$350K (17/18 \$266K)	\$1,308	\$1,312	\$1,414	\$1,456	\$1,472
Farming & Horticultural LV \$4.2m (17/18 \$3.9M)	\$5,304	\$4,804	\$5,205	\$5,438	\$5,500
Commercial LV \$670K (17/18 \$642K)	\$4,490	\$4,143	\$4,339	\$4,575	\$4,527

Our challenges and opportunities

Responsible management of assets

One of our core responsibilities is creating and maintaining our infrastructure assets for the benefit of current and future generations. In some cases we are behind on good management of our assets and over the next 10 years need to make some big investments to make sure that those assets are protected for the future. This also means taking responsibility for all of our assets, which is a key driver for our proposal to start maintaining all of our roading network to a safe level, for example for public access including the 29 currently unmaintained Council roads.

Affordability of providing core services

Across the country annual rates increases are greater than inflation. The cost of delivering our core services, such as water supply and wastewater treatment, continues to rise as the national standards for these services increase. For example, the outcome of the Havelock North Drinking Water Inquiry is likely to drive a continued increase in standards for all councils when it comes to the drinking water they provide to their communities. Meeting these standards is important for healthy and safe communities. We aim to balance the necessary costs of delivering our core infrastructure services with the cost of discretionary projects (which make our communities nicer to live in), while being mindful of keeping rates increases as low as possible.

Climate change and coastal hazards

A year of heavy storms with flooding, slips and damage to property has highlighted for many in our communities, and us as the Council, the impact serious weather events can have on our district, now and in the future. Our Long Term Plan assumptions reflect the most current government advice on how to plan for climate change. All of our major new infrastructure and renewals will be tested against a potential sea level rise of 1.4m by 2120 up to a rise of 1.88m by 2150 in line with this assumption. As part of creating resilient coastal communities, the first three years of this Long Term Plan include investigations and planning for the effective management of our coastline. This includes the identification of coastal erosion and hazards we need to take into account around the Peninsula. We have taken an approach of gathering the most accurate information available on climate change and coastal hazards in order to best plan for a sustainable and resilient district.

Demographic change

The impact of gradual population decline across much of our district over the life of this plan on our rating base is offset by the projected increase in non-resident ratepayers buying and building homes in the district. While we are fortunate that resident population decline will not mean increasing challenges around affordability as it will in other districts, we will continue to navigate the challenge of competing interests and aspirations from those who live on the Peninsula permanently, and those who visit infrequently.

Investigations to inform the next Long Term Plan

Replacing the Thames Centennial Pool

One of our major consultation proposals was about the replacement of the Thames Centennial Pool. The current Thames 25m swimming pool is due for replacement by 2027, which also aligns with the long-held desire by Ngāti Maru for Council to vacate the site given it covers an urupā/burial ground. The current Thames pool is well used by swimmers throughout our district, neighbouring districts like Hauraki and from as far away as Pukekohe. With increasing visitor numbers to the district and a projected ageing population, we have the opportunity to provide a major new facility which increases our services at the pool for many groups of users. We will continue to explore the concept of a sub-regional facility, as well as consider the need for public pools in other parts of the district.

Water supply and wastewater service extensions

The rise in national standards around drinking water supplies and wastewater disposal continues to be a focus and we think it's probably only a matter of time before councils will be required to take responsibility for the drinking water and wastewater disposal of all settlements in their district. We also know that community water supplies are coming under pressure as the enthusiasm of volunteers who look after these services wanes, and that individual property wastewater systems have a detrimental impact on waterways as they come to the end of their life. From many angles, this looks like future costs for our council to pick up.

We need to get ahead of this likelihood and plan for what infrastructure may be required to transition many of our communities onto a more reliable source of drinking water and a more environmentally responsible form of wastewater treatment and disposal. Over the first four years of this Long Term Plan we will be undertaking investigations into extending existing wastewater and water supply services to unconnected properties in Hahei, Wharekaho, and areas surrounding Thames. We will also be investigating taking on future responsibility for reticulated wastewater in Opito Bay following completion of a new subdivision there. These investigations, at a total cost of \$1.8 million, will inform our projects in future long term plans.

In 2018/19 we will also commence a water leak detection programme in Thames with a view to addressing unaccounted for water loss in this geographic area. From a national perspective, Council needs to be well informed of the current water industry review that is being undertaken by the government and be in a position to respond to whatever requirements that may be legislated.

Coastal erosion protection

We live in a dynamic coastal environment and know that the sea can present a threat to our services, our assets and our communities. Climate change is expected to increase the severity and frequency of these threats. While we have theoretical projections around the extent of sea level rise to expect and plan for, we need to know more about what action we should be taking to protect our communities and our infrastructure, and to inform where new building and development might occur. In the 2018/19 year we are spending \$2.6 million to undertake a district wide assessment of areas at risk of coastal erosion which will then inform a programme of coastal protection works in the 2019/20 Annual Plan. In total we have \$2.6 million allocated across the 2019/20, 2020/21, and 2021/22 years to understand our coastal environment better and prepare a plan of future action.

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 Council planning its activities over the coming ten years in the Long Term Plan.

It should be noted that 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.

Population

The Council's infrastructure (including water, wastewater, stormwater 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 29,042 people (2018), which is estimated to grow at a steady rate to approximately 29,591 by 2048. After 2028 there is expected to be a slow, gradual decline in population due to the impact of an ageing population.

Dwelling growth

All main settlements are projected to see an increase in dwellings with Tairua and Whitianga experiencing the strongest growth.

The projected dwelling and rating unit growth rate is higher than population projections due to the on-going growth in holiday homes. This is consistent with recent trends - with smaller settlements particularly symptomatic. The district's proportion of holiday homes is projected to increase from 48% of total dwellings in 2013 to 53% in 2048.

Climate change

Infrastructural planning to ensure future assets are of a sufficient standard and have adequate capacity to cater for predicted climate change 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 with severe storm events meaning increased likelihood of landslides and flooding.

Legislative 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, Local Government Act 2002 Amendment Bill, the outcome of the Thames-Coromandel District Council and Hauraki District Council Mangrove Management Bill, ongoing resource management reforms, and any additional central government direction around responsiveness to climate change.

Inflation

The rate of inflation for the provision of Council services is expected to increase between 2% to 3% 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 2017. While taking into account 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:

- low scenario (pessimistic growth and declining population)
- medium scenario (slow growth and slight increase in population, before a move to a declining population)
- high scenario (optimistic growth and population increase)

Council adopted the medium scenario for the following reasons:

- The medium 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 medium scenario is consistent with historical trends of a relatively stable population.
- The medium scenario is informed by Statistics New Zealand's (SNZ) medium population series. SNZ consider their medium series to be the most appropriate to assess future population changes. This is based on comprehensive demographic analysis. The high scenario is considered to be too aspirational, and may lead to overstating the growth. Similarly the low scenario is more of a worst case scenario. While this provides useful perspective, it is not considered appropriate for long term planning purposes.

Topic	Forecasting Assumption	Risk	Level of uncertainty	Impact of risk										
Population growth	<p>Council has adopted the medium scenario from the population projections review.</p> <p>The District will experience steady population growth to 2028 (increase of 2,251 from 2013 to 2028), followed by a slow, gradual decline (decrease of 1,447 from 2028 to 2048). This is attributable to lower projected migration and the impact of an ageing population which will slowly reverse natural increase to natural decrease.</p> <p>In terms of population growth by Community Board area, Mercury Bay is projected to experience the greatest growth in population. Tairua-Pauanui and Coromandel-Colville will remain stagnant, with Thames and Whangamata area populations falling in the latter time period of this plan.</p>	Population growth across the district, each community board area and each settlement occurs at a higher rate than the relatively low rates assumed.	Low	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 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.										
Peak population	<p>Our district attracts a summer peak population which is five times the number of permanent resident population to our District. Peak population is projected to grow; driven by an increase in dwellings over the life of the plan.</p> <p>The highest proportion of visitors to the district over the peak summer period will continue to be from Auckland and the Waikato.</p>	Economic or other drivers significantly decrease or increase summer peak population numbers.	Low	Council needs to balance the year round population infrastructure and facility requirements with that required to serve peak population times. <p>Any significant change in peak population visitors would require a relook at funding mechanisms.</p>										
Rating unit growth	<p>Council has adopted the medium scenario provided by Rationale (available on our website www.tcdc.govt.nz/ltp).</p> <p>The total rating unit growth for each area relies predominantly on dwelling growth. The projected dwellings for each settlement are reflected in the rating unit projections - an increase of 4,135 between the years 2018 and 2048, a breakdown of the forecasted increase for the first ten years is provided in the table below.</p> <p>The district rating units are predominantly Residential or Rural Other, with around 94% of all rating units falling under these two categories. Rating unit growth is therefore heavily dependent on dwelling growth. The other two main rating unit categories, Industrial and Commercial and Farming and Horticultural are both projected to increase, in part due to job opportunities not directly related to the resident population.</p> <p>Demand for additional industrial and commercial rating units is also projected in the smaller settlements, most noticeably popular coastal settlements. These are likely to be linked to the continuation of strong dwelling growth in these areas.</p> <table><tr><th>Year</th><th>Total number of rating units</th></tr><tr><td>2017/18</td><td>27,233</td></tr><tr><td>2018/19</td><td>27,247</td></tr><tr><td>2019/20</td><td>27,500</td></tr><tr><td>2020/21</td><td>27,753</td></tr></table>	Year	Total number of rating units	2017/18	27,233	2018/19	27,247	2019/20	27,500	2020/21	27,753	Rating unit growth occurs at higher or lower rates than assumed in the District, in the community board areas or particular settlements.	Low	Economic conditions and the discretionary nature of the housing market can cause variations in rating unit growth from that assumed. <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>
Year	Total number of rating units													
2017/18	27,233													
2018/19	27,247													
2019/20	27,500													
2020/21	27,753													

Topic	Forecasting Assumption		Risk	Level of uncertainty	Impact of risk
Dwelling growth	2021/22	28,006	Council has adopted the medium scenario provided by Rationale (available on our website). The district's proportion of unoccupied dwellings is projected to increase from 48% of total dwellings in 2013 to 53% in 2048. An increase in dwellings is projected in all main settlements. Tairua and Whitianga are projected to experience relatively strong dwelling growth, 1.2% (23 dwellings) and 0.8% (32 dwellings) per year respectively. Other settlements show an increase in dwellings, however the growth rate is relatively low, between 0.4% and 0.6% per year. More positive dwelling growth is projected in the smaller settlements, predominantly the popular holiday settlements. The majority of this dwelling growth is expected to be driven by demand for holiday homes. The projected dwelling and rating unit growth rate is higher than population projections due to the on-going growth in holiday homes. This is consistent with recent trends.	Low	Economic conditions and the discretionary nature of the housing market can cause variations in dwelling growth away from that projected. Projections for the settlements are more susceptible to variation where individual developments can strongly influence dwelling delivery. The main financial effect of slower than projected growth can be a reduction in budgeted development contributions and rating revenue. 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.
	2022/23	28,259			
	2023/24	28,512			
	2024/25	28,664			
	2025/26	28,816			
	2026/27	28,968			
	2027/28	29,120			
	Age demographics	Council has adopted the medium scenario provided by Rationale (available on our website). The district has an elderly population and the population overall is ageing. In 2013 the proportion of people aged 65 and over made up around 27% of the total population. This is nearly twice the national average. By 2048 the elderly will have an even larger representation with 45% of the population being over 65. This signals a decrease in proportions of other age brackets - with youth making up only 11% (0-14 year olds). The number of "working age" population will continue to trend downward.			

Topic	Forecasting Assumption	Risk	Level of uncertainty	Impact of risk
	Factors such as the ageing population contribute to a decline in the average household size, decreasing from around 2.2 residents per household in 2013 to around 2.0 in 2048.			
Economic	Based on Treasury's Budget Update forecasts, the long term outlook is for strong nominal GDP growth increasing in later years. As real GDP growth picks up and the terms of trade increase, a return of nominal GDP to previously forecast levels is not expected.	<p>Economic growth stalls or is slower than expected.</p> <p>Economic growth is faster than expected.</p> <p>Housing Market prices grow more than expected.</p>	<p>Medium</p> <p>Low</p> <p>Low</p>	<p>A slow economy has the effect of perpetuating affordability issues, slowing development and delaying cost recovery through rates and development contributions in particular. Money may be spent in anticipation of growth on infrastructure which could be a waste if not used.</p> <p>Infrastructure may not be in place or planned for in response to increasing visitor numbers or business demands.</p> <p>This could lead to stronger than anticipated demand for residential zoned land.</p>
Climate change	<p>Climate change will 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>Regional projections assume increases in the amount and frequency of rainfall could cause more river flooding in some areas, while decreases may cause drought. Land use, such as cropping and forestry may need to change to suit new weather patterns.</p> <p>Council will assume the minimum transitional New Zealand-wide sea-level rise allowances and scenarios as provided in the <i>Coastal Hazards and Climate Change Guidance for Local Government 2017</i> (http://www.mfe.govt.nz/climate-change/resources/guidance-local-government) in its future planning and will undertake an adaptive pathway planning approach as part of the coastal hazard/climate change work programme in the Thames-Coromandel District Council Coastal Management Strategy.</p> <p>Predicted sea level rise will affect low-lying areas and estuaries, including threats to Council and community infrastructure. Sea level rise will also affect aquifers - with sea level rise resulting in saline intrusion into existing water supply bores.</p> <p>Rising sea levels and increased frequency and intensity of storm events are predicted to occur from projected climate change. This is expected to worsen coastal erosion and flooding hazards and may drive a trend for long-term erosion.</p>	<p>Climate change occurs at a faster rate than predicted</p> <p>Frequency of and nature of events require more urgent infrastructure response, increasing Councils cost and disruption to the community.</p>	Medium	<p>Over the medium to long term as climate changes become more prevalent Council will need to consider impacts and implications as part of planning for infrastructural and community resilience. Severe weather events (eg high rainfall, flooding, landslips, coastal inundation, erosion) may have implications for residential housing and settlements, commercial and industrial properties, the transportation network and other infrastructure.</p> <p>The short term will see continued demand by landowners to protect against natural hazards, and in particularly flooding and coastal erosion which are exacerbated by climate change. Consequently there is a cost to establishing new natural hazard defences, social dislocation, and a loss of natural character. This natural character is what epitomizes the Coromandel - its beaches and estuaries.</p>

Topic	Forecasting Assumption	Risk	Level of uncertainty	Impact of risk
				<p>The District Plan (proposed and decisions version) takes into account any increased coastal hazards and other location specific climate hazards and extremes. The building code also plays an important role in mitigating climate change; for example, in relation to wind loadings. Council will continue to respond to any climatic changes or trends through its asset planning.</p> <p>Infrastructure planning will need to ensure that future assets are of sufficient standard and have adequate capacity to cater for predicted climate change.</p> <p>Any future infrastructure building work (including renewals) or setting up of new assets should be considered against projections of sea level rise. Relocation of assets also needs to be considered if they are at risk. Where aquifers are at risk of being affected by salt water intrusion, alternative water supply methods will need to be considered.</p> <p>Council will continue to use the Ministry of Environment's guidance manuals for Local Government including the <i>Coastal Hazards and Climate Change Guidance for Local Government 2017</i>; along with the latest climate projections and impacts and tools to enable Council to be suitably prepared. This will assist in the management and delivery of assets and services, including in the updating of asset and activity management plans.</p>
Tourist and visitor growth	<p>Tourist and visitor growth is expected to continue at the same rate to a total of 2,214,896 visitors to the region by 2025. This is a 4.4 % yearly increase predicted from the Commercial Accommodation Data monitor as at March 2017.</p> <p>Coromandel's domestic visitors will be highly represented by those from the Auckland and Waikato regions.</p>	Tourist numbers fall	Medium Medium/High	<p>Falling visitor numbers may undermine the economy, reducing revenue from user charges, rates, contributions of tourist driven development and retail revenue, along with loss of employment opportunities and population.</p>

Topic	Forecasting Assumption	Risk	Level of uncertainty	Impact of risk
	With its international visitors primarily being from Australia and Europe, Coromandel visitor numbers may not increase in the long term at the rate of the national average. Strong visitor growth nationally is driven by Asian tourists who are not as likely to visit the Coromandel as other parts of New Zealand.	Tourist and visitor numbers increase and reach levels that put pressures on infrastructure and the environment.		High visitor numbers place pressure on infrastructure; impacting on timing of renewals, water supply (restrictions at peak periods) wastewater, solid waste, parking and roading. Increased levels of service would be required; increasing rates requirements. Environmental implications from increased visitor numbers will be considered in future planning.
Treaty of Waitangi settlements	Council assumes that Treaty Settlements will take legislative effect by 2020 and that it will be required to consider how it can proactively adapt and improve the way it works with iwi, including within co-governance and co-management frameworks. As a land owner and joint manager of many of the district's most valuable assets including aquaculture, tourism and fisheries, iwi will take an increased role in the district's economic and social development.	The operating environment changes beyond that anticipated by Council.	Low	Council will need to respond effectively to new ways of working with iwi, and this will mean new demands on operating budgets to achieve this.
Legislative changes	Devolution of responsibility from central to local government is expected to continue, along with significant reform in the resource management space. Council amalgamation is not expected to occur in the life of this plan.	Devolution of powers and legislative change continues or may 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.
Resource consent standards/property designations	Resource consent standards for water sources and for stormwater and wastewater discharges from Council infrastructure will steadily increase over time, but consents will be obtained without appeal and consent compliance will be achievable. Meeting the New Zealand Drinking Water Standards (NZDWS) 2005 (2008) will be achieved. 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 Council and any necessary land purchased, prior to the time that has been scheduled for the actual construction of works in this plan.	Resource consents are appealed to the Environment Court resulting in significant delays. Stringent resource consent conditions and standards lead to high treatment standards being imposed which lead to high costs.	Medium Medium	While recent reforms have sped appeal processes up, consenting processes can still be costly. Imposing higher treatment standards will lead to higher operating and maintenance costs. In the term of the plan 14 out of 26 wastewater activity consents and 8 out of 31 water activity consents will expire.

Topic	Forecasting Assumption	Risk	Level of uncertainty	Impact of risk
		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. Risk can be minimized if the Council always commits to a clear and detailed future forward work programme for at least the next three to four years.
Significant land use changes	A new District Plan took effect on 29 April 2016. No significant land use changes are forecast as a result. This will provide certainty around land use over the ten year period of the Long Term Plan and ensure infrastructure is planned for appropriately.	Significant unforeseen land use occurs of a type that has potential significant effects.	Low/Medium	Council will need to be proactive and respond to any potential land use changes. Lodgement of plan changes or non-complying consents can occur at any time and this can lead to higher unforeseen costs in certain areas. Risk is minimized by the fact that Council is able to impose appropriate conditions at time of resource (or other planning) consent to minimize effects. This can include power to require work to be done, or money to be paid to fund the cost of addressing direct impacts. In addition development contributions may also be obtained.
Useful lives of significant assets	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.	Some assets may wear out and fail sooner, or later, than calculated.	Medium	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. 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.
Price level changes	The Local Government Cost Index measures the cost drivers specific to local government (eg concrete, reinforcing steel, bitumen, roading chip, building materials, energy, wages etc). This differs significantly from the inflation pressures that affect households and measured by the Consumer Price Index (CPI).	That price level changes will vary from those used.	Low	Inflation is affected by external factors, most of which are outside Council's control and influence. Actual individual indices will at times vary from what has been assumed in the long term plan. Council has relied on the Reserve Bank's

Topic	Forecasting Assumption	Risk	Level of uncertainty	Impact of risk
	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% - 3% annually.			<p>use of monetary control to keep inflation within the range of 1% to 3%. The effect of any variation up or down will result in a higher or lower rates requirement.</p> <p>Based on 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) \$1 million. This would then have a flow on effect into all of the remaining years of the long term plan.</p>

Table 1: Operating unit cumulative inflation predictors

Year ending	June 2019	June 2020	June 2021	June 2022	June 2023	June 2024	June 2025	June 2026	June 2027	June 2028
Percentage inflation increase	2.80%	4.90%	7.10%	9.35%	11.70%	14.20%	16.85%	19.60%	22.45%	25.45%

Table 2: Activity units cumulative inflation predictors

Year ending	Roading	Community Activities	Water and Environment	Planning and Regulation	Other
June 2019	2.95%	2.55%	3.00%	2.80%	3.15%
June 2020	5.15%	4.45%	5.50%	4.90%	5.25%
June 2021	7.45%	6.60%	8.00%	7.10%	7.40%
June 2022	9.85%	8.85%	10.50%	9.35%	9.65%
June 2023	12.40%	11.20%	13.15%	11.70%	12.00%
June 2024	15.10%	13.65%	15.95%	14.20%	14.45%
June 2025	17.95%	16.25%	18.90%	16.85%	17.05%
June 2026	20.95%	19.00%	22.00%	19.60%	19.85%
June 2027	24.15%	21.85%	25.30%	22.45%	22.75%
June 2028	27.55%	24.90%	28.80%	25.45%	25.80%

Table 3: Asset Revaluation Cumulative Inflation Predictors

Year ending	Roading	Community Activities	Water and Environmental Management	Planning and Regulation	Other
June 2019	4.00%	3.40%	4.20%	3.80%	4.20%
June 2020	6.30%	5.50%	6.80%	6.00%	6.30%
June 2021	8.60%	7.70%	9.20%	8.20%	8.50%
June 2022	11.10%	10.00%	11.80%	10.50%	10.80%
June 2023	13.70%	12.40%	14.50%	12.90%	13.20%
June 2024	16.50%	14.90%	17.40%	15.50%	15.70%
June 2025	19.40%	17.60%	20.40%	18.20%	18.40%
June 2026	22.50%	20.40%	23.60%	21.00%	21.30%
June 2027	25.80%	23.30%	27.00%	23.90%	24.20%
June 2028	29.30%	26.50%	30.60%	27.00%	27.40%

Topic	Forecasting assumptions	Risk	Level of uncertainty	Impact of risk
NZTA subsidy	The NZTA funding assistance rate has been increased to 51%.	There is a risk that the 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	Interest on existing and new borrowing is forecast as follows:	Interest rates will increase beyond those budgeted for in the 10 year long term plan.	Low	The cost per annum to the Council given a 1% increase in the interest rate is below: \$25M \$250,000 \$50M \$500,000 \$75M \$750,000 \$100M \$1,000,000
	Year funding			
	June 2019			
	June 2020			
	June 2021			
	June 2022			
	June 2023			
	June 2024			
	June 2025			
	June 2026			
	June 2027			
	June 2028			
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 the same 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.
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 replacement during the life of the long term plan has been disclosed.
Currency movements and related asset values	Some components of works in the long term 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.

Topic	Forecasting assumptions	Risk	Level of uncertainty	Impact of risk
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 long term 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.

Financial strategy

Introduction

This financial strategy sets the overall direction for the Council's finances over the next ten years. It outlines a fundamental change to the Council's approach to its investment and reserves income from the last financial strategy and higher rates increases than the last long term plan. These changes better reflect our responsibilities to look after both current and future ratepayers and provide a more robust financial position to cater for future infrastructure needs.

We intend to optimise our financial position and resources by rating at levels that enable prudent management of the use of financial reserves for asset renewals and investment protection; allow us to better meet our inter-generational equity responsibilities and allow us to fund future expansion of necessary infrastructure for the growth of the district.

Our future approach

Be prudent in our financial management

- Responsible management of our reserves and investments to ensure we are meeting the inter-generational equity principle.
- Prudent use of our reserves to ensure we use the right reserve for the right use at the right time.
- Align our debt protection tools with the current financial situation.

Future proof the district's infrastructure

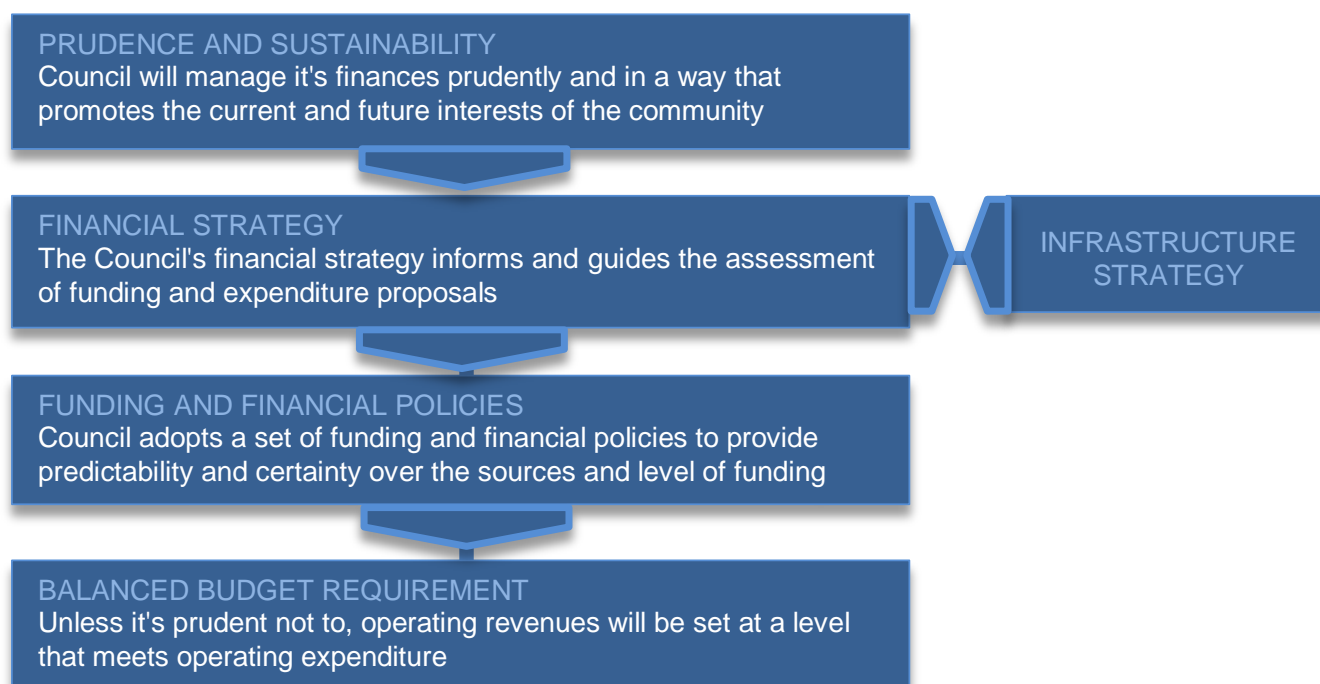
- Have capacity to fund improvements for potential increases in quality standards of key infrastructure.
- Have capacity to fund expansion of our current networks (planned to be investigated) subject to affordability.
- Rebuild and maintain the Council's disaster reserve to address damage from recent events and have provision for future events.

Address the past under delivery in asset management

- Improve our levels of asset maintenance and renewals, especially for some of our community facility assets and property assets.
- Commence asset management of 29 Council owned roads that have been previously unmaintained by Council.

In taking the above approach to our financial strategy we aim to simplify our processes and systems wherever possible and appropriate.

The Council's financial management responsibilities



This financial strategy includes the limits on rates, rate increases and borrowing and describes our ability to provide and maintain service levels within these limits. It also outlines the Council's policy on giving security for borrowing, and financial investments and equity securities.

This financial strategy is closely linked to the Council's infrastructure strategy. The infrastructure strategy details the capital and operational budgets and specific projects in the areas of transportation and roads, water supply, stormwater, and wastewater.

Some useful context

What do you know about Council's rates subsidy?

Since at least 1996 the interest earned by most of the Council's financial reserves has been applied to reduce the rates requirement of the UAGC (uniform annual general charge payable by all ratepayers); in effect providing a rates subsidy. These financial reserves include our depreciation reserves, insurance reserve, disaster reserve, retained earnings, reserve contributions, development contributions and the Power New Zealand Shares reserve. In recent years the rates subsidy has been approximately \$4 million annually.

The rates subsidy has not been highlighted in recent long term plans. The use of the reserves' interest is recorded in the Council's Revenue and Financing Policy (included in the supporting information and final Long Term Plan) and the Council Created Financial Reserves Policy. The Council considers the rates subsidy every three years with those policies.

What is the Power New Zealand Reserve?

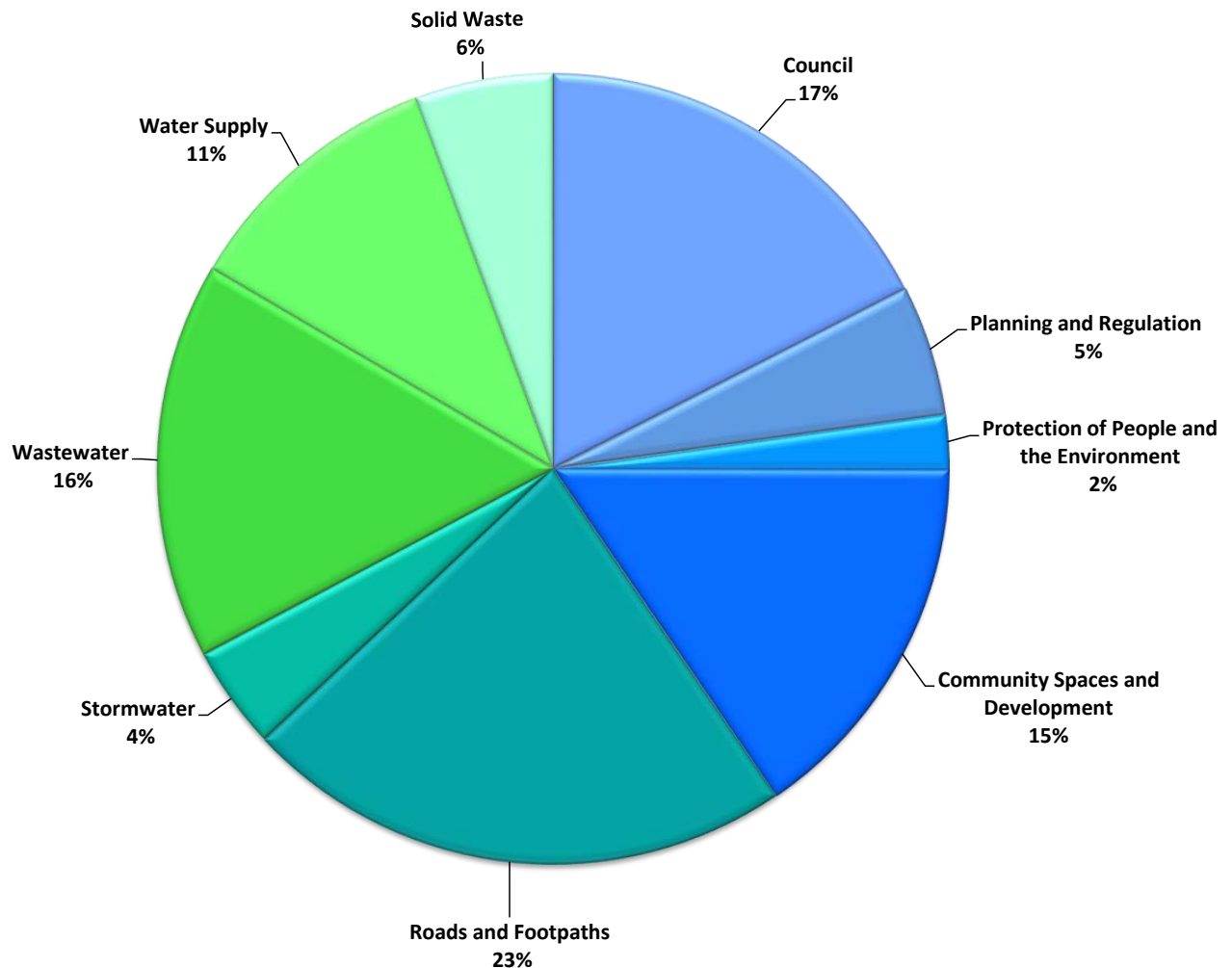
Council currently has some \$24.9 million in its Power New Zealand Reserve. The fund was created using proceeds from the sale of the Power NZ shares that were originally vested in Council in 1994 following the national electricity reforms. The reserve is another Council asset that Council has a responsibility to maintain for the benefit of both current and future ratepayers.

What is internal borrowing?

The Council currently has \$106 million of total debt. Only \$35 million is borrowed externally through the Local Government Funding Agency and New Zealand banks. The balance is borrowed against the Council's reserves. This saves on the fixed costs associated with borrowing and safeguards against interest rate fluctuations. The activity that borrows from the reserves pays interest at the going rate and this interest is utilised as part of the rates subsidy. For example some of the wastewater debt to build the three eastern seaboard treatment plants utilised reserve funding and pays interest on that portion of debt in the same way the activity pays interest on its external debt.

Where is all the money spent?

The pie chart below shows the allocation of expenditure to the different activities.



Financial position and the fundamental change

Depreciation reserves

We are responsible for ensuring the community's assets are maintained and renewed on time to ensure best value from the asset for the benefit of ratepayers now and in the future. We do this by annually funding the depreciation on our assets to build up depreciation reserves which we use to fund the renewals of our assets. This allows all the generations that enjoy the benefits from these assets to pay a share of the capital cost.

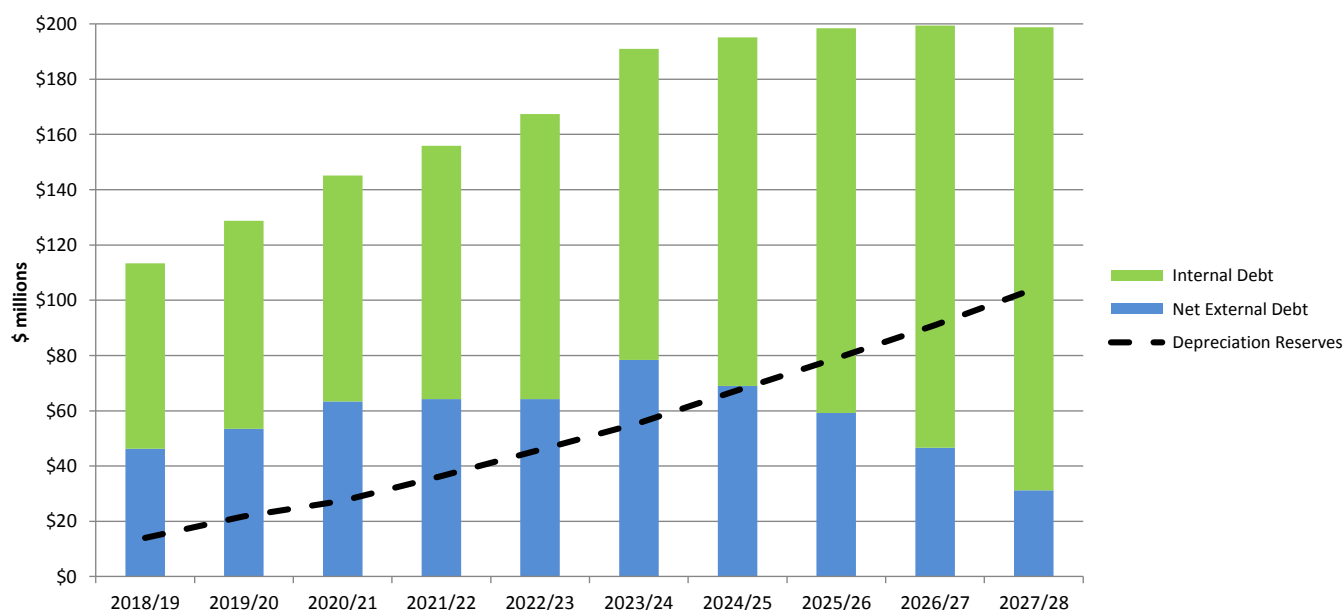
These renewal projects can involve renewing just a component of the asset (e.g. roof of a building) or the full replacement of the asset when its useful life ends. At times we have utilised these reserves for building new assets which has reduced the cost for today's ratepayers for these new assets but has reduced the reserves available for renewals. The infrastructure and community facility assets across the district have a mix of ages but as they all continue to age we will start needing to renew a greater number of them.

We intend to stop using the depreciation reserves for funding new assets (ones that are not replacing an old asset) so that we have the appropriate reserves in place for our future renewals programme. The depreciation reserves currently have \$6.8 million and we have \$169 million of renewals planned in the next 10 years. By disconnecting the new asset funding we will fund the plan's renewals and have \$104 million by 2028 for future years. Disconnecting the new asset funding from depreciation reserves means that all new assets will be loan funded.

Council's debt

The Council has total debt of \$106 million. This debt has funded a mix of renewals and new assets. By the end of 2027/28 our total debt will be \$199 million. The extra debt is to loan fund new assets and fund renewals for activities that do not have depreciation reserves large enough to cover the forecast renewals programme. Only \$35 million is external debt with the rest borrowed from our depreciation and other financial reserves (called internal borrowing). By the end of 2027/28 our external debt is forecast to decrease to \$31 million.

Forecast debt & depreciation reserves



Current rates subsidy

We pay interest on all our debt. The interest charged on the internally borrowed funds, which for now is approximately \$4 million each year, has been subsidising the general rate (specifically the uniform annual general charge).

Protecting our financial reserves

We intend to start to protect the capital value of the Power New Zealand Reserve by increasing the reserve each year by inflation. We will utilise some of the interest earned from the reserve which means reducing the rates subsidy by that amount. This results in an increase to total average rates of 0.5% in Year 1. The Power New Zealand Reserve is another Council asset that must be managed for the benefit of ratepayers now and in the future. It needs to maintain its value and that means applying some of the interest it earns back to the capital fund (inflation-proofing). The reserve is currently \$25 million and by the end of 2027/28 it will be \$29 million.

How did we get this much debt?

We only started funding depreciation in the late 1990s so at times since then, as the reserves built up, we have loan funded some asset renewals. A significant example was the replacement of the three eastern seaboard wastewater treatment plants. These collectively cost approximately \$105 million but the plants were a huge step up in performance and value on the old oxidation treatment plants that they replaced so the reserves could not cover the expense. We loan funded the balance and also had developers pay a contribution for the additional capacity created. We have also built brand new assets for new purposes and have loan funded some of these assets when the reserves were too small.

About our district - The Peninsula

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 coastal inundation and our hilly terrain and infrastructure sustain damage from extreme weather events.

Our new population and growth projections are very similar to the last long term plan. The changes in our demographics, with the larger proportion of people 65 years and over, has not yet had a significant impact on the services delivered by Council. The small projected increase in rating units continues to assist in easing the impact of rating increases. Land use is predicted to largely remain the same as now as there is already sufficient capacity within the main settlements to accommodate the growth projections.

Population projections indicate that our usually resident population, as a whole, is expected to increase between 2018 and 2028, followed by a gradual decline in population from 2028 to 2048. Overall, our usually resident population is projected to decrease slightly over the next 30 years. The usually resident population of Mercury Bay is projected to grow, by around 0.5% each year, over the next 30 years while the rest of our usually resident population is expected to decline.

Our district has an aging population. In 2013 around 27% of our usually resident population was aged 65 and over. This is nearly twice the national average (14%) and is described by statisticians as reflecting New Zealand in another 20 years. This increasing trend is projected to continue, with the proportion of people aged 65 and over expected to increase to around 45%, of the usually resident population, by 2048.

The average household size is also expected to decline across all parts of the district, decreasing from 2.2 residents per household in 2013 to around 2.0 residents per household in 2048. This lower household size contributes to the projected increase in dwelling numbers for the district.

In general, the income of residents of the district is lower than for New Zealand as a whole. In 2013, 43% of our people, aged 15 years and over, had 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%). This reflects the high proportion of retired residents living off low fixed incomes.

The number of houses is projected to increase across all parts of the district over the next 30 years; with an increase of around 3,580 new houses between 2018 and 2048. Much of the projected growth is expected to occur in the popular holiday settlements with Tairua and Whitianga projected to experience relatively strong housing growth, with around 1.2% (23 dwellings) and 0.8% (32 dwellings) per year respectively. Growth in other settlements is expected to occur at a more modest rate.

The proportion of unoccupied dwellings (houses owned by non-resident ratepayers) is projected to increase from 48% in 2018 to around 52% in 2048. The number of rating units across the district is expected to increase by around 4,135 between 2018 and 2048; an increase of around 0.5% (138 rating units) per year. Growth in rating units is largely driven by housing growth.

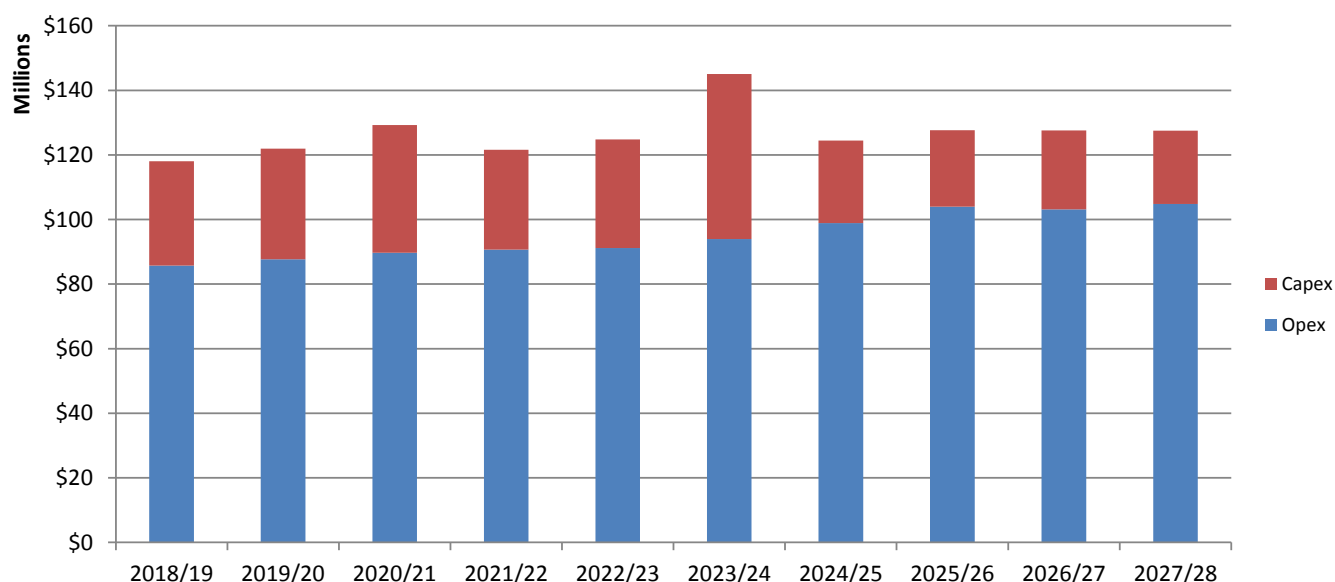
Significant factors

- Capital expenditure to maintain levels of service – a large proportion of the capital programme is required to renew our core infrastructure: roading; water supply; wastewater and stormwater.
- Capital expenditure to improve current levels of service – there are several large projects (the new aquatic centre, the roading maintenance for 29 roads, the water treatment upgrades for drinking water standards).

The cost impacts of renewing or replacing existing assets have been assessed for the next 10 years. Of the total capital cost of \$318 million for the period, \$169 million (53%) is required because of renewals. Most of the renewal expenditure is funded from rates or borrowing. The largest portion of renewal expenditure is provided for core infrastructure activities: roading \$60 million, water supply \$16 million, wastewater \$23 million, stormwater \$16 million, and a total of \$115 million. This amounts to 68% of the total renewal expenditure over the 10 year period (\$169 million).

The cost impacts of capital expenditure to improve existing levels of service have been assessed for the next 10 years. Of the total capital cost of \$318 million for the period, \$133 million (42%) is required for this purpose.

To deliver our services to the community and maintain the district's assets to the level forecast over the next 10 years (2018-2028) will require \$1,011 million for operating expenditure and \$318 million for capital expenditure.



BALANCED BUDGET

Section 100(1) of the Local Government Act 2002 requires Councils to balance the budget. This means that we must raise sufficient revenue to cover our operating expenses for each year of the long term plan. However, section 100(2) allows Councils to set revenue at a different rate to operating expenses in instances when it is considered prudent to do so.

We consider it prudent to only fund depreciation on our share of the roading activity expenditure. The component attributable to New Zealand Transport Agency (NZTA) will not be funded as this is paid for by the NZTA subsidy. We also consider it prudent to loan fund large one-off operational expenditure projects that benefit current and future ratepayers. This distributes the cost of the service more equitably across those ratepayers that will benefit from it.

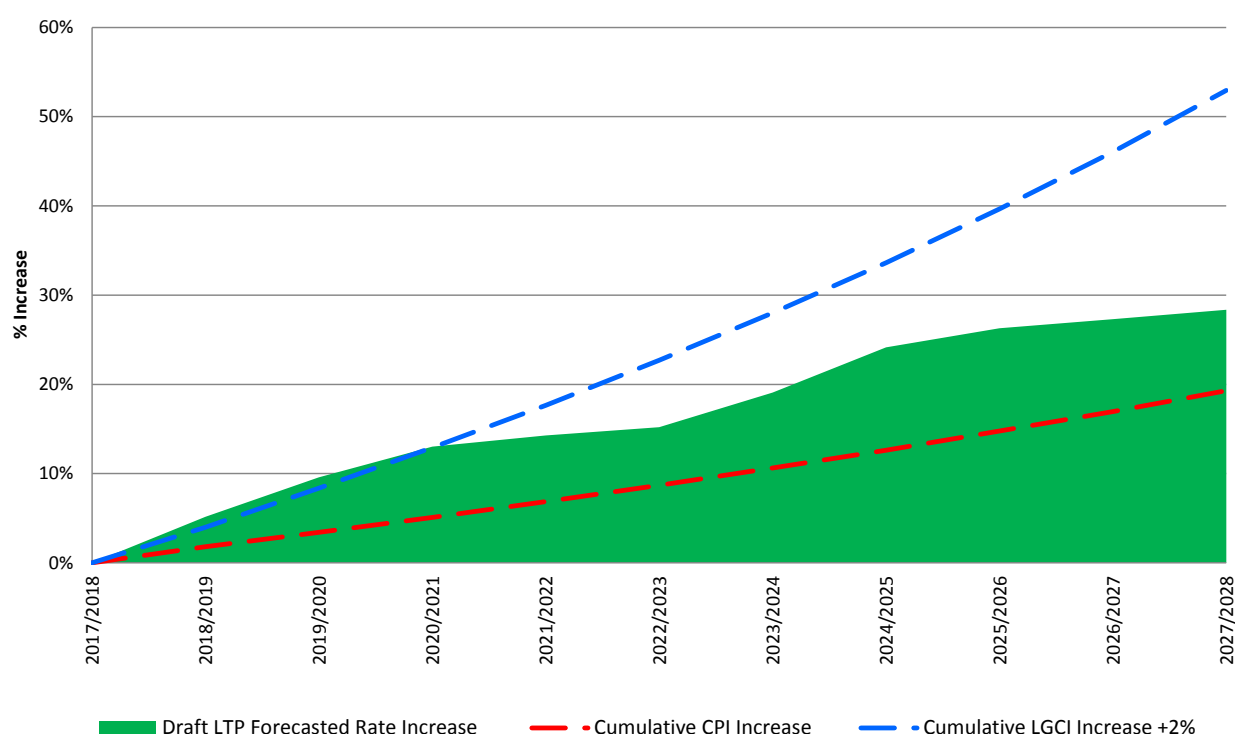
The forecast statement of financial performance over the 10 years of the long term plan shows consistent operating surpluses, which demonstrates that we are balancing our budget requirements.

QUANTIFIED LIMIT ON RATES AND RATES INCREASES

It is always a balancing act between meeting the wants and needs of our communities while keeping rates affordable and sustainable. This long-term plan has been prepared with this in mind and has resulted in a cumulative increase (using 2017/18 as the base year) of rates revenue of 27% (2015: 23%) over the 10 years.

Rates are influenced by a number of factors including core recurring operating costs; growth in the district; inflation and our capital works programme. Previous year's capital expenditure affects future year's rates by repayment of borrowings, depreciation and interest costs. Rates can also be affected if the community demands or central government requires an improvement in levels of service for a particular activity.

In order to come up with a sensible quantified limit on rates, it has been necessary to take into account the various influences on rating levels. Rates are increasing by an average of 2.4% over the 10 years. However, the increase is not even because the impact of increased costs varies according to what we are proposing to do and when. For example, the average forecast rates increase for the first three years and again in years six and seven of the long-term plan is between 2.5% and 4.3%. This reflects the increased costs of ensuring we have adequate reserves to react to disasters; one-off operating budget projects such as the Te Ara O Hei (Coromandel Walks); the cost of improving our information technology systems and the operating costs of the new sub regional aquatic facility.



To help achieve what we think is a good balance we have set the following limits on rates:

- Total rates revenue must not exceed 80% of operating revenue
- Total rates revenue will increase by no more than Local Government Cost Index (LGCI) plus 2%.

Local Government infrastructure costs, as measured by the LGCI increase at a higher rate than the Consumer Price Index (CPI). We have built this higher cost into the Long Term Plan to make sure that we can afford to do the things we say we will and to maintain our current levels of service.

We believe the limits we have set for rates and borrowings (see below) allow us to provide for and maintain existing levels of service and to meet any additional demand for services.

QUANTIFIED LIMITS ON BORROWING

We use borrowing when funding Council assets that will service ratepayers, both today and into the future. This is commonly referred to as intergenerational equity. Using debt this way means that future residents and ratepayers contribute a fair share towards the cost of the assets and facilities that they use. However, we need to be careful not to overburden future ratepayers by living beyond our means today. To find an appropriate balance and provide safeguards for future generations, we need to set some limits on borrowings.

The following specific borrowing limits have been set:

- Net external debt as a percentage of total income will not exceed 150%
- Net external interest expense as a percentage of annual rates income will not exceed 15%
- Net interest expense as a percentage of total income will not exceed 15%.

POLICY ON SECURITIES AGAINST BORROWING

We secure our borrowings and interest rate risk management instruments against rates and rates revenue by way of a Debenture Trust Deed. Borrowing is secured by a floating charge over all Council rates levied under the Local Government Act. The security offered by Council ranks equally with other lenders.

In unusual circumstances, security may be offered by providing a charge over one or more of our specific assets. Securities are not provided on our own internal borrowing. Further information on borrowing can be found in our Liability Management Policy accessed at www.tcdc.govt.nz.

MANAGING FINANCIAL INVESTMENTS AND EQUITY SECURITIES

Our philosophy on the management of investments is to optimise returns in the long term while balancing risk and return considerations. We recognise that as a responsible public authority any investments that we hold should be low risk where the primary objective when investing is the protection of our investment capital. Accordingly, only approved creditworthy counterparties are acceptable and we recognise that lower risk generally means lower returns in our investment activity. We will act effectively and appropriately to:

- protect the Council's investments;
- ensure the investments benefit the Council's ratepayers; and
- maintain a prudent level of liquidity and flexibility to meet both planned and unforeseen cash requirements.

We do not hold equity investments in our own name, rather all equity investments are externally managed by Council's appointed investment manager in accordance with the Statement of Investment Policy and Objectives (SIPO). However, the Council may hold equity for non-investment purposes, provided that the holding is in furtherance of its community well-being objectives as outlined in the Long Term Plan, and may include investments held in CCO/CCTO and other shareholdings.

Objectives

Our objectives are to:

- manage investments in a manner consistent with current governing legislation and Council's strategic and commercial objectives;
- optimise returns while minimising credit and liquidity risks;
- manage the overall cash position of the Council's operations;
- hold investments that are necessary to carry out Council operations consistent with Annual Plans, to implement strategic initiatives, or to support inter-generational allocations.
- hold assets for commercial returns.
- provide ready cash in the event of a natural disaster. The use of which is intended to bridge the gap between the disaster and the reinstatement of normal income streams and assets.
- invest amounts allocated to accumulated surplus, Council created restricted reserves and general reserves.
- invest proceeds from the sale of assets.
- maintain professional relationships with the Council's bankers, the LGFA and financial institutions;
- monitor, evaluate and provide timely and accurate reporting of treasury activity and performance; and
- ensure adequate internal controls exist to protect Council's financial assets and to prevent unauthorised transactions.

Further information can be found in our Investment Policy accessed at www.tcdc.govt.nz.

Infrastructure strategy

Introduction

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

Alongside assets like roads, and water networks, when we think about infrastructure we include social assets like halls, libraries, coastal assets, parks and swimming pools. We include them because like our transport and water infrastructure they are fixed, long-lived assets, they are in Council's domain and the money spent on them influences the overall quality of life for people who live and visit our district. Investing in and effectively managing our infrastructure assets 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, tsunamis and inundation. These types of hazards can have an impact on our infrastructure which comes at a cost. Climate change will increase the occurrence and severity of these events.

Our many small communities are diverse. Around 50% of our ratepayers do not live in the district full-time and our population varies at different times of the year. The dispersed nature of the district's settlements means that much of our infrastructure has to be provided separately to the different communities. As expectations around standards and service levels change we will need to consider how we ensure infrastructure and facilities remain fit for purpose while ensuring ongoing affordability and financial sustainability.

Purpose

The Infrastructure Strategy provides an overview of the:

- issues that we have identified as likely to have a significant impact on our infrastructure over the next 30 years
- options that we have identified for managing each of these issues and the implications of these options
- significant capital projects that we expect to undertake over the next 30 years

Our infrastructure strategy at a glance

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
- Managing our assets based on quality information
- "Right sizing" our infrastructure assets
- Ensuring that we invest in new infrastructure only where demand is certain and long-term
- Taking a careful approach to adopting increased service levels

Our infrastructure journey since 2015

In 2015 we completed our first 30-year Infrastructure Strategy, which covered roads and footpaths, water supply, wastewater and stormwater assets, and identified that there were some areas where we could improve how we manage our infrastructure assets. In particular, we acknowledged that we need to improve our understanding of the condition of our water supply, wastewater and stormwater (referred to as the 3-waters) infrastructure assets.

Decision-makers need good information to make sound decisions about how best to manage existing assets and when to invest in new infrastructure assets.

In response to this, we put in place a three year programme of work to improve information about 3-waters assets. As we progressed with this work, we identified further opportunities to improve asset information and the management of our infrastructure. In particular:

- How we collect, maintain and store asset information across different types of assets was inconsistent and information about some of our asset information about some of our asset groups was poor
- The database we were using to store much of our asset information was outdated and no longer fit-for-purpose
- The level of resource dedicated to maintaining and managing our asset data was insufficient
- Responsibility for the management of some of our assets groups, such as community facilities and council buildings, was fragmented across different parts of council; resulting in an inconsistent approach to the management of these assets.

What we have achieved

To address identified issues with our asset data and improve asset management, over the last three years, we have:

- Introduced new asset management software to provide consistent and sustainable management across all of our assets. In addition, to storing information about our assets, the new software enables us to more effectively and efficiently analyse condition and performance information to support asset planning and decision-making.
- Introduced new software that provides real time information on how our water and wastewater treatment plants are operating
- The level of resource dedicated to maintaining and managing our asset data has been increased
- Centralised responsibility for the management of assets; this ensures a consistent approach to how assets are managed and provides opportunities for efficiencies
- Increased focus on the ongoing development of consistent asset management processes and practices to guide how all assets are managed
- Commenced our programme of investigations into underground 3-waters assets. This has included analysis of existing VHS tape of network assets, CCTV of Whitianga and Thames stormwater assets to assess condition and network modelling to assess capacity.

We have made a good start but this Strategy continues to signal that further work is needed.

Infrastructure included in this strategy

This Infrastructure Strategy is prepared under the requirements of section 101B of the Local Government Act 2002 and must cover infrastructure used to provide roads and footpaths, water supply, wastewater, and stormwater. Our Strategy also covers other infrastructure groups, in recognition of the important services that they provide across our district.

This Strategy covers infrastructure assets used to provide the following services:

- Roads and footpaths
- Water supply
- Stormwater
- Wastewater
- Solid waste
- Community facilities
- Harbour facilities and coastal protection
- Corporate and commercial buildings

Thames-Coromandel District Council currently owns assets, for the purpose of delivering these activities, estimated at over \$707 million^[1]. These range from pipes under the ground to reservoirs, roads, footpaths, wharves, boat ramps, libraries, and community halls, public toilets, changing rooms, playgrounds, and sports fields.

Some of our assets are defined as "critical assets" - or assets where failure would result in unacceptable consequences. The failure of a critical asset may, for example, have an unacceptable impact on our ability to deliver necessary services, on the health and safety of our communities, on our economy, or on the quality of our environment. Key information, including critical assets, about each of the infrastructure types covered in this Strategy is provided in the following section.

^[1] Asset values in this document are based on market valuation for buildings and depreciated replacement cost for all other assets. Asset values are as at 30 June 2016.

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 use. This ensures that the movement of people and goods around our district and within local communities is safe, efficient, convenient and pleasant. Critical roading and footpath assets include, bridges and large culverts, retaining structures and traffic signals.

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. Critical water supply assets include water sources, treatment plants, filter stations, pump stations, reservoirs and large trunk mains.

Stormwater

Stormwater is the result of heavy or sustained rainfall resulting in the need to manage the disposal of surface water. The Thames-Coromandel District 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. Critical stormwater assets include stormwater pump stations, detention ponds, soakage cells and large bulk stormwater assets which convey large quantities of stormwater.

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. Critical wastewater assets include wastewater treatment plants, wastewater pump stations and large bulk mains.

Solid waste

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. 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. Critical solid waste assets include the Coromandel, Matarangi, Pauanui, Tairua, Thames, Whangamata and Whitianga refuse transfer stations.

Community facilities

Community spaces and facilities are important to the vibrancy and well being of our local communities. Council provides a wide range of community spaces and facilities including:

- Community centres, halls and libraries which support the social, cultural and educational needs of the community
- Parks, reserves, sports facilities, playgrounds and swimming pools which provide recreation and leisure opportunities

- Public conveniences such as public toilets, changing facilities and showers which provide for the convenience and public health of visitors and residents
- Airfields in Thames and Pauanui which provide for recreational use with some commercial activity; they are also a useful resource in some emergency situations
- Cemeteries which meet the burial, remembrance and heritage needs of the community.

Critical community facilities assets include community facilities and spaces used for civil defence and emergency management purposes, and play grounds and load bearing parks structures.

Coastal assets

Council provides a range of coastal assets including boat ramps, boat trailer parking, wharves, pontoons, seawalls, rock protection and soft assets such as native planting and access routes. Council provides harbour facilities to support recreation, tourism-related activities, commercial fishing and aquaculture. Council also undertakes dune replenishment and beach nourishment to manage the effects of coastal hazards on existing development and infrastructure. Council, along with the Waikato Regional Council, plays a role in planning for and managing the effects of coastal hazards. Critical coastal assets include Hannafords jetty, Sugarloaf wharf and jetty, Thames wharf, Ferry Landing wharf, Whitianga wharf, Whangamata wharf, the Moanatairi seawall, including the stormwater pump station and the Whitianga erosion protection wall.

Administrative and commercial buildings

Council owns a portfolio of administrative and commercial buildings. This includes, administrative buildings and service centres in Thames, Coromandel, Whitianga and Whangamata; which accommodate Council staff and provide the public with access to Council services. Council also owns a range of buildings that are leased to external parties for a range of uses; including as visitor information centres, Citizens Advice Bureau, clubrooms, the Wintec campus and as business premises. Some of these buildings generate income for Council while others provide premises for the use of community groups and clubs. Critical administrative and commercial building assets include the district administrative building and server room, depots used by key Council roading, waters and waste service providers and the Thames dog pound.

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 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, flooding and low lying areas are 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 predicted. 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.

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

Understanding where, how and when the population of the Thames-Coromandel District is likely to change in the future is critical for the effective planning and management of our infrastructure. Different demographic groups have different needs and preferences.

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

Demographic change

The Thames-Coromandel District has an ageing population. In 2013 around 27% of our usually resident population was aged 65 and over. 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 around 45%, of the usually resident population, by 2048.

The average household size for the district is also expected to decline across all parts of the district, decreasing from 2.2 residents per household in 2013 to around 2.0 residents per household in 2048.

In general, the income of residents of the district is lower than for New Zealand as a whole. In 2013, 43% of people in the Thames-Coromandel District, aged 15 years and over, had 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 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.

Population change

Population projections indicate that the usually resident population of the Thames Coromandel District, as a whole, is expected to increase between 2018 and 2028, followed by a gradual decline in population from 2028 to 2048. Overall, the usually resident population of Thames Coromandel District is projected to decrease slightly over the next 30 years.

In terms of the geographic spread of growth, the usually resident population of Mercury Bay Community Board is projected to grow, by around 0.5% each year, over the next 30 years. The usually resident population is expected to decline in all other parts of the District over the next 30 years.

Housing and rating unit growth

The number of houses is projected to increase across all parts of the district over the next 30 years; with an increase of around 3,580 new houses between 2018 and 2048. Much of the projected growth in the number of houses is expected to occur in the Peninsula's popular holiday settlements. Tairua and Whitianga are projected to experience relatively strong housing growth, with around 1.2% (23 dwellings) and 0.8% (32 dwellings) per year respectively. Growth in other settlements is expected to occur at a more modest rate of between 0.4% and 0.6% per year.

The proportion of unoccupied dwellings (houses owned by non resident ratepayers) in our district is projected to increase from 48% in 2018 to around 52% in 2048.

The number of rating units across the district is expected to increase by around 4,135 between 2018 and 2048; an increase of around 0.5% (138 rating units) per year. Growth in rating units is largely driven by housing growth. However, the number of industrial and commercial rating units are projected to increase in all settlements and the number of farming and horticultural rating units are also expected to increase.

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 provide quality services and facilities, which are affordable, and delivered with a high standard of customer service.

We will be a good community citizen and through our support of community organisations, economic development and the protection of the environment.

The Coromandel is a desirable place 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 half 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; when the population of the district is estimated to increase to around five times the normal resident population.

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. This presents some challenges for how we plan for, and provide, infrastructure and services.

Demand in the tourism industry also remains high with projected visitor numbers to the district expected to increase over the next 30 years. This means that peak demand pressures will continue and is likely to increase over the next 30 years.

Managing demand for services and usage of our assets during peak periods will be critical.

Climate change and coastal hazards

Climate change poses an increasing risk to our coastal areas. The district'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.

Coastal erosion is expected to increase as a result of rising sea levels and fluctuations, frequency and magnitude of storm surges, change in tides and rainfall patterns. Rising sea levels combined with coastal erosion could have a significant impact on our infrastructure assets particularly those in low-lying and coastal areas. Some of our infrastructure is already at risk from coastal hazards.

Rising sea levels could also result in a higher groundwater table, causing salination of low lying water supplies and reducing how quickly water drains away after rain. This may in turn have a negative impact on our water quality and on the health of our communities and natural ecosystems.

Informed and proactive planning will help to minimise the direct and indirect costs of climate change. Infrastructure planning will need to ensure that future assets are of sufficient standard and have adequate capacity to cater for predicted climate change. Future infrastructure works (to build new or renew existing infrastructure) will need to consider projected sea level rise. Relocation of assets may need to be considered if they are at risk.

Council has developed a Coastal Management Strategy to provide strategic direction, enable effective planning and support the adaptation of council assets and services and our coastal communities to coastal hazards. The Council uses guidance and direction from the New Zealand Government to inform how we plan and prepare for the predicted impacts of climate change. The Government has recently released updated guidance, taking into account new scientific information. We are using this to inform our understanding of the risk to our district and how we plan for the likely effects of climate change on our district.

Natural hazards

The district is exposed to a variety of other 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
- Landslides and slips
- 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 significant water ponding and inundation. The Coromandel Ranges have short, steep catchments which provide short warning times before the effects of heavy rain impact; this can be exacerbated by coastal locations and high tides. Predictions suggest that climate change may result in increased frequency and intensity of some hazards, such as storm events and flooding.

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 infrastructure, in particular our critical assets, is 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 assets to manage maintenance and renewal needs and to make sound decisions about when to invest in new infrastructure assets. 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 much of our infrastructure, including for 3 waters, community facilities, administrative and commercial buildings and coastal assets. This will be a focus for Council in the next few years.

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.

Limited change is expected in the management of our assets as long term maintenance contracts are in place to ensure continuity of service to set standards. These contracts were secured through the Council's adopted procurement practices.

We have developed fit for purpose 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. These systems will be continually reviewed and revised.

Growth and demographic change

Growth in the number of people who live in the Thames-Coromandel District, on a permanent basis is not expected to change much and growth 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 area while the usually resident population is expected to stay the same or decrease in other parts of the district. Our approach to managing our 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. Our usually resident population is ageing, but many of those who visit our district during the year are younger and have different needs and preferences; we will need to balance the needs of our aging resident population with the expectations and preferences of our non resident ratepayers and visitors.

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. Some of our existing infrastructure sometimes fail to meet national standards, environmental standards or the expectations of our community.

National standards and expectations around how we treat our environment have changed and are likely to continue to change over the next 30 years. Some of our infrastructure assets need resource consents, which require assets to meet certain standards or conditions around the impact that they have on our natural environment. For example, resource consents place restrictions on the amount of water we are allowed to draw from a water supply source and on the impact that stormwater and wastewater discharges have on our environment and water quality. As our assets age or when resource consents are renewed new standards or conditions may be required. If our assets do not meet these conditions there are likely to be costs associated with renewing or upgrading assets so that they comply with higher standards.

National standards require that buildings owned by Council meet standards, including how they would perform in the event of an earthquake. A new national system for identifying and managing earthquake prone buildings was introduced in 2017 and this may require us to upgrade some buildings to ensure we meet standards and protect people from harm.

As the expectations, preferences and demands of our communities for different types of services change we will need to consider how we ensure infrastructure and facilities remain fit for purpose while ensuring ongoing affordability and financial sustainability.

Infrastructure Strategy

Managing infrastructure with modest growth while standards and service level expectations continue to increase and our population fluctuates significantly at different times of the year is 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.
- As all assets eventually need to be replaced, we will identify the most cost effective time to renew assets, while maintaining service levels and managing risk.

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; 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 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.

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 our 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.

Linkage to other strategies and plans

This Strategy is closely linked with the Council's Financial Strategy. The Financial Strategy sets the direction for Council's finances over the next ten years and describes how we intend to pay for the services and infrastructure we provide to our communities in way which is affordable and sustainable now and in the future. Council's Financial Strategy signals that, in relation to infrastructure, our future approach will be to:

Future proof the district's infrastructure:

- Have the capacity to fund improvements for potential increases in quality standards for key infrastructure.
- Have capacity to fund expansion of our current networks subject to affordability.
- Rebuild and maintain Council's disaster reserve to address damage from recent events and have provision for future events.
- Address the past under delivery in asset management:
- Improve our levels of asset maintenance and renewals, especially for some of our community facilities and property assets.
- Commence asset management of 29 Council owned roads that have previously been unmaintained by Council (referred to in this strategy as the road maintenance extents programme).

Council is responsible for renewing assets to ensure best value from the asset for the benefit of ratepayers now and in the future. We do this by funding the depreciation on our assets to build up depreciation reserves which we use to fund the renewal of our assets. This ensures that all generations that enjoy the benefits from these assets pay a share of the capital cost. In the past we have sometimes utilised these reserves for building new assets which has reduced the cost for today's ratepayers but has also reduced the reserves available for renewals.

We intend to stop using the depreciation reserves for funding new assets to ensure that we have appropriate reserves in place for our future renewals programme. This means that in the future all new assets (ones that are not replacing an old asset) will be loan funded. Funding new assets through debt allows us to ensure that future residents and ratepayers contribute a fair share towards the cost of the assets that they use. However, we need to be careful not to overburden future ratepayers by living beyond our means today.

Our Infrastructure Strategy is also informed by and provides strategic direction to our asset management plans

Roads and footpath infrastructure expenditure

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
Security of the road network		
Some parts of our road network are prone to erosion, flooding or slips due to severe storm events and coastal erosion.	Minimise reactive renewals by taking a proactive planned approach to renewal of the network.	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.
Some of our communities, such as Pauanui, have restricted or single access by road and these roads can become blocked.	Ongoing investment, maintenance and renewal activities to ensure that the condition and integrity of the asset is maintained.	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.
Some of our coastal roads may be damaged or inaccessible in the event of a tsunami.	Council maintains a disaster reserve fund for the purpose of remediation of infrastructure after significant weather or emergency events.	There is a risk of communities being cut off in the event of single access roads being blocked or damaged; or residents may face long detours until damage to roads is repaired and access is restored.
Our local road network is reliant on the resilience and operation of the state highways.	The predominant use of this fund is for roading assets.	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.

Water supply infrastructure expenditure

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
Asset age and condition		
<p>Some parts of our water supply network are ageing and will reach the end of their economic life over the next 30 years.</p> <p>In particular, some parts of the Thames South water supply network is nearing the end of its useful life and is in need of renewal.</p> <p>It is likely that the Tairua water treatment plant will be in need of renewal within the next 30 years.</p> <p>Many of our water supply networks are reliant on single supply pipes; meaning that damage to or failure of these assets results in significant service disruption. It is important that we understand the condition of and take a proactive approach to maintenance and renewals of these types of critical assets.</p>	<p>Improve asset records and information about asset condition. Increase focus on asset management activities such as investigations, data gathering, systems integration, renewal candidate assessments, field verification and capital lead-in works.</p> <p>Minimise reactive renewals by taking a proactive planned approach to renewal of the water supply networks.</p> <p>The following programme of renewal and replacement projects have been planned:</p> <ul style="list-style-type: none"> A programme of renewals focusing on the Thames South water supply network has commenced. Further work is planned with, approximately \$3.06 million still to 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 \$1.04 million dollars. We expect to undertake this upgrade in 2033/34. 	<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.</p> <p>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>
Infrastructure capacity and peak demand		
<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.</p> <p>This presents 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 would result in redundant capacity.</p> <p>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 have developed a Water Demand Management Strategy. The Strategy provides a suite of demand management tools and techniques that we can use to assist us to manage demand.</p> <p>Upgrade the Tairua water treatment plant, 2033/34, at an estimated cost of around \$1.04 million dollars.</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> <ul style="list-style-type: none"> 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>Demand management requires cooperation from our residents and visitors to succeed.</p>
Increasing standards		
<p>Over the next 30 years a number of resource consents relating to our water supply will need to be renewed and the standards that we are required to meet are likely to change. For example, the amount of water that we are allowed to draw from a particular water source may change.</p> <p>The conditions for new resource consents may not be met based on age, condition and or design of existing infrastructure.</p>	<p>A programme of renewals will be undertaken to ensure water supply schemes meet consent conditions.</p> <p>This programme of work is estimated to cost around \$0.82 million over the next ten years. The cost of renewing each resource consent varies depending on the level of work required.</p>	<p>Direction set out in the 2017 NPS FM is likely to have an impact on resource consent conditions; however, the extent of impact is not yet clear.</p> <p>The Waikato Regional Council is undertaking work to consider how they will respond to directions set out in the NPS FM and this work will determine to what extent and when water supply resource consent conditions will change. This will impact on when and what level of expenditure is required.</p>

In 2017 the government released a revised National Policy Statement on Freshwater Management (NPS FM) which aims to improve freshwater quality over time. This is likely to have an impact on the conditions that we are required to meet when water supply consents are renewed.		Some level of uncertainty exists around whether other policy or standards will impact on resource consent conditions over next 30 years and what impact this might have on our water supply and infrastructure assets.
Increasing standards		
Some of the Council water supply schemes do not comply with the Drinking Water Standards 2005 (Revised 2008).	<p>Our 2015 Infrastructure Strategy acknowledged that not all Council water supply schemes complied with Drinking Water Standards and some work to improve service levels has been undertaken over the last three years.</p> <p>Over the next three years we are planning to undertake a programme of further work to improve service levels, with the aim of meeting the Drinking Water Standards. We have budgeted \$15.83 million to undertake this programme of work</p>	The 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 and we will not comply with the Drinking Water Standards.
Some developments and settlements in our District have private water supply schemes. These may not comply with the Drinking Water Standards.	<p>Some of these private water supply schemes may be vested in or transferred to Council within the next few years.</p> <p>For schemes that are transferred to Council, it is likely that some level of investment will be required to improve service levels and ensure that these supply systems meet the Drinking Water Standards.</p> <p>The cost to upgrade these schemes will vary depending on the level of work required to meet standards. A programme of investigations, to identify the level of work required to meet standards, estimated costs and timing, will be undertaken.</p>	<p>If private water supply schemes are not transferred to council and we do not undertake work to ensure these schemes comply with standards these communities will not benefit from improved quality of drinking water or enhanced public health.</p> <p>The costs associated with improving service levels, with the aim of meeting the Drinking Water Standards, of private schemes vested in or transferred to Council are unknown until we have undertaken further investigations.</p>
Fire Fighting Standards		
Compliance with Fire Fighting Standards within our reticulated network.	<p>If our reticulated water supply networks increase 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>We have known constraints and issues in some parts of our water supply networks and will continue to undertake modelling to identify where there are issues. Options for managing these issues can then be tailored to the specific network.</p>	<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> <ul style="list-style-type: none"> • 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 • Communication between Council, the Fire Service and communities will be key to ensuring preparedness and reducing risk.

Stormwater

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
Asset age and condition		
<p>Some parts of our stormwater network are ageing.</p> <p>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.</p> <p>The stormwater network in Coromandel township and in some parts of Whitianga are also ageing and in need of renewal.</p>	<p>Continue to focus on improving our asset information and on asset management activities such as investigations, data gathering, systems integration, renewal candidate assessments, field verification and capital lead-in works.</p> <p>This will assist us to plan for and prioritise which parts of our networks most need to be maintained and renewed.</p> <p>As our asset information improves we will minimise reactive renewals by taking a proactive planned approach to renewal of the stormwater networks.</p>	<p>As our stormwater assets age they become more likely to fail which may affect the resilience of our stormwater networks.</p> <p>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
Increasing standards		
<p>Our comprehensive stormwater discharge consent expires in 2031 and will need to be renewed.</p> <p>The national standards, such as those set out in the NPS-FM and the New Zealand Coastal Policy Statement, and regional standards that we must meet are increasing, for example in relation to the impact that stormwater discharges have on water quality.</p> <p>The conditions for new resource consents may not be met, based on age, condition and/or design of existing infrastructure.</p>	<p>A programme of renewals will be undertaken to ensure that wastewater schemes meet resource consent conditions.</p> <p>The actual cost of renewals will vary depending on our estimate of the level of work required, to meet standards, and risk.</p>	<p>The 2017 NPS FM is likely to have an impact on our comprehensive stormwater consent conditions; however, the extent of impact is not yet clear.</p> <p>The Waikato Regional Council is undertaking work to consider how they will respond to the NPS FM and is also undertaking a review of the Waikato Regional Plan and Regional Coastal Policy. This work will determine to what extent and when resource consent conditions will change. This will impact on when and what level of expenditure is required.</p> <p>Some level of uncertainty exists around how much standards and consent conditions will change over next 30 years and what impact this might have on our wastewater infrastructure assets.</p>

Wastewater

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
Increasing standards		
<p>Over the next 30 years a number of resource consents relating to our wastewater networks will need to be renewed.</p> <p>The national standards, such as those set out in the NPS-FM and the New Zealand Coastal Policy Statement, and regional standards that we must meet are increasing, for example in relation to the impact that stormwater discharges have on water quality.</p> <p>The conditions for new resource consents may not be met, based on age, condition and/or design of existing infrastructure.</p>	<p>A programme of renewals will be undertaken to ensure that wastewater schemes meet consent conditions.</p> <p>The consent renewal programme of work is estimated to cost around \$1.19 million over the next ten years. The actual cost of renewing each of resource consents will vary depending on our estimate of the level of work required and risk.</p>	<p>The 2017 NPS FM is likely to have an impact on our wastewater resource consent conditions. The Waikato Regional Council is undertaking work to consider how they will respond to the NPS FM and is also undertaking a review of the Waikato Regional Plan and Regional Coastal Policy; this work will determine to what extent and when resource consent conditions will change. This will impact on when and what level of expenditure is required.</p> <p>Some level of uncertainty exists around how much standards and consent conditions will change over next 30 years and what impact this might have on our wastewater infrastructure assets.</p>
Asset age and condition		
<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 has been 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>Continued 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.</p> <p>Improved asset information will also assist us to plan for and prioritise which parts of our networks most need to be maintained and renewed.</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>
Infrastructure capacity and peak demand		
<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.</p> <p>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 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 • Ensure that we invest in new infrastructure or increase the capacity of existing infrastructure only where demand is certain and long term. <p>We plan to upgrade the Matarangi wastewater treatment plant at an estimated cost of \$11.32 million. We expect to undertake this upgrade from 2020/21 to 2022/23.</p> <p>We plan to 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 \$4.23 million. We expect to undertake this work in 2022/23 and 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 \$11.30 million and we expect to undertake this in 2033/34.</p>	<p>If we are unable to effectively manage peak demand in it will place pressure on the network and this may:</p> <ul style="list-style-type: none"> • Reduce service levels during peak • 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>

Solid waste

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
Peak demand		
<p>During peak periods the population of our district increases to be much larger than the usually resident population and this has a significant impact on demand for solid waste services.</p> <p>This presents some challenges for how we plan for and provide solid waste services to manage the impact of fluctuating demand during the year.</p>	<p>To meet increased demand, during peak summer periods, Refuse Transfer Stations are open longer hours and the frequency of kerbside rubbish and recycling collection services are increased.</p> <p>Undertake a full review of waste services to improve our understanding of demand for waste services across our district; this will assist us to focus our efforts and to meet the goals set out in our Waste Management and Minimisation Plan. Investigation budget has been set aside for a review of options around solid waste minimisation in 2018/19 and 2019/20.</p>	<p>Failure to manage peak demand for services results in customer complaints and dissatisfaction with our solid waste service. This could result in increased usage of private solid waste services; undermining the cost effective operation of councils solid waste service. It could also result in increased fly tipping or illegal dumping of waste.</p>
Age and condition of assets		
<p>Some of our solid waste infrastructure, in particular our Refuse Transfer Stations, have now deteriorated to the point where they no longer meet service expectations. The Whitianga Refuse Transfer Station, for example, is our busiest and is now in poor condition and is no longer fit-for-purpose.</p> <p>The condition of our Refuse Transfer Stations is also impacting on our ability to achieve the goals set out in our Waste Management and Minimisation Plan.</p>	<p>A programme of renewals will be undertaken at Refuse Transfer Stations to replace pavements, compactors, weighbridges and other assets. Litter bins, drop off points and waste compactor pods also need to be renewed.</p> <p>Redevelop the Whitianga Refuse Transfer Station, to improve service levels at a cost of \$1.95 million. The redevelopment is most likely to occur on the existing site, and include a new site for greenwaste and hardfill next to the Whitianga Wastewater Treatment Plant.</p>	<p>If we do not undertake this programme of work, service levels will be reduced, health and safety risks are likely to increase and we may not be able to achieve the goals set out in our Waste Management and Minimisation Plan.</p>
Changing standards and expectations		
<p>We have a district-wide service level which is difficult to maintain in some parts of our district, particularly at the top of the peninsula, and this may become more of an issue as service expectations change over time.</p> <p>Over the summer peak, non-resident ratepayers and visitors to the district are unfamiliar with our services and can have higher expectations.</p> <p>Some of our Refuse Transfer Stations are in residential areas; these sites generate noise, particularly over the summer peak season, and this impacts on those who live nearby.</p> <p>We have a number of closed landfills and Refuse Transfer Stations. These need resource consents which require us to meet certain conditions or standards, for example in relation to the control of dust and ongoing environmental impacts. Overtime the standards which our closed landfills must comply with may change.</p>	<p>Our solid waste service is delivered through a joint contract with the Eastern Waikato Councils; effective management of this contract is our key strategy for ensuring service levels are met.</p> <p>Undertake a full review of waste services to improve our understanding of demand for waste services across the district. This will inform what services we procure in the future, through our joint Eastern Councils Solid Waste Services Contract.</p> <p>To meet increased demand, during peak summer periods, Refuse Transfer Stations are open longer hours and the frequency of kerbside rubbish and recycling collection services are increased.</p> <p>Take the effects of noise into account when determining the location of Refuse Transfer Stations.</p> <p>Ongoing monitoring of closed landfills and Refuse Transfer Stations to ensure continued compliance with current resource consent conditions. In the event that consent conditions or standards change, monitoring information will assist us to identify options for meeting new standards.</p>	<p>If we do not manage changing standards and expectations it could:</p> <ul style="list-style-type: none"> Result in increased dissatisfaction with our solid waste services Result in increased usage of private solid waste services; undermining the cost-effective operation of councils solid waste service May have negative effects on the health and amenity of residents who live near our Refuse Transfer Stations Have a negative impact perceptions of the quality of our natural environment

Community facilities

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
Peak demand		
<p>During peak periods the population of our district increases to be much larger than the usually resident population.</p> <p>Usage of community facilities such as libraries, parks and reserves, playgrounds and public conveniences, is at its highest during the summer period. The district also experiences fluctuating peaks on long weekends and popular events during the non-summer holiday period.</p> <p>This presents some challenges for how we plan for and provide community facilities and for how we manage the impact of peak demand on our assets and levels of service.</p>	<p>Increasing capacity to cater for peak demand would be costly and during non-peak periods could result in facilities being poorly used.</p> <p>Our approach will be to improve our understanding of demand for and usage of our community facilities. This will assist us to:</p> <ul style="list-style-type: none"> Understand and manage demand for our community facilities Ensure that we invest in new infrastructure or increase the capacity of existing infrastructure only where demand is certain and long term Investigate alternative options for meeting peak demand, for example, portable toilets to meet peak demand rather than building additional public conveniences <p>Cleaning frequency of facilities such as public conveniences is increased over the peak summer season to cater for additional demand.</p>	<p>If we are unable to effectively manage peak demand in it will place pressure on some of our existing community facilities:</p> <ul style="list-style-type: none"> Reducing service levels during peak periods Have a negative impact on the condition of community facilities, resulting in increased maintenance and renewals costs <p>Community facilities which are in poor condition are more likely to fail, increasing risk to the safety of residents and visitors to the district.</p>
Age and condition of assets		
<p>Our portfolio of community facilities varies in age and condition, some are nearing the end of their economic life or are now in poor condition.</p> <p>The Centennial Pool is for example, now nearing the end of its life and must be relocated from the current site.</p> <p>The information that we have on the condition of some of our community facilities is limited.</p> <p>The management of some of our community facilities has in the past been fragmented and this has resulted in inconsistent approaches to maintenance and renewals.</p>	<p>Focus on improving information about the condition of our community facilities and about how and when they are used. This will assist us to plan for and prioritise which community facilities most need to be maintained and renewed. As our asset information improves we will minimise reactive renewals by taking a proactive planned approach to renewal of the renewal of community facilities.</p> <p>Council will continue investigations into a replacement for the Thames Centennial Pool and more broadly consider delivery and funding for public pool facilities in other parts of the district. Further public consultation will occur as part of the Long Term Plan 2021-31.</p>	<p>If our community facilities are in poor condition:</p> <ul style="list-style-type: none"> We may not be able to meet service levels and residents and visitors will stop using our facilities Some facilities could become unsafe and may need to be closed.
Growth and demographic change		
<p>Different demographic groups have different needs and preferences and this affects demand for infrastructure and services.</p> <p>Our usually resident population is ageing. However, the demographics of those who visit our district over our summer peak season are different. Over the next 30 years growth in our resident population will be modest, but we expect the number of non-resident ratepayers and visitors to increase.</p> <p>This presents challenges around how we plan for and balance the needs of our aging resident population with the expectations and preferences of our non-resident ratepayers and visitors.</p>	<p>Our approach will be to:</p> <ul style="list-style-type: none"> Improve our understanding of how our facilities are used and how demand for services differs during peak and non peak periods Consider how existing facilities can meet new demand before developing new facilities Explore potential options to meet demand including optimisation and multiple use of existing facilities, re purposing of existing facilities that are no longer meeting needs, partnerships and non asset solutions Ensure decisions are based on robust evidence and that demand is certain and long term. 	<p>If our facilities do not meet the preferences of non residents and visitors it could result in dissatisfaction with council facilities. Some visitors may choose to visit other areas; and this may impact on our economy.</p> <p>If we build facilities to meet the preferences for non residents and visitors, these could be under utilised during the year and increase operational and maintenance costs.</p>

Coastal assets

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
Peak demand		
<p>Recreational usage of our harbour facilities is at its highest during the summer period.</p> <p>Some of our harbour facilities are also used for commercial purposes; seasonal peaks in commercial activities combined with peak recreational usage can cause frustration for users and places assets under pressure.</p> <p>This presents some challenges for how we plan for and provide harbour facilities and for how we manage the impact of peak demand on our assets and levels of service.</p> <p>There are capacity constraints at the boat ramp at Sugarloaf in Coromandel. This is our only all-tide access ramp and it is under pressure at peak periods. There are also congestion issues at Whitianga Wharf that need to be addressed in the longer-term.</p>	<p>Increasing capacity to cater for peak demand would be costly and during non-peak periods may result in redundant capacity.</p> <p>Our approach will be to ensure that we invest in new infrastructure or increase capacity only where demand is certain and long term. We are planning to:</p> <ul style="list-style-type: none"> • Undertake a renewal and extension of the Royal Bill Point Boat ramp, the Pauanui Wharf pontoon and access bridge to alleviate congestion, improve service levels and address issues with asset condition • Develop a new Whitianga boat ramp reclamation, new tourist boat berthage and public recreation areas to separate conflicting activities and reduce health and safety issues. <p>Manage demand by providing information about our facilities and through pricing mechanisms.</p>	<p>If peak demand for our harbour facilities is not managed:</p> <ul style="list-style-type: none"> • It may place harbour facilities under pressure and some could become unsafe and may need to be closed • We may not be able to meet service levels • Residents, visitors will stop using our facilities • Commercial operators may stop using our facilities and some may relocate their operations to other areas; having a negative economic impact on our district
Age and condition of assets		
<p>Our portfolio of coastal assets varies in age and condition and some of our assets are now nearing the end of their economic life and are in need of renewal.</p> <p>The information that we have on the condition of some of our coastal assets is limited.</p> <p>The management of coastal assets has in the past been fragmented and this has resulted in inconsistent approaches to maintenance and renewals.</p>	<p>Focus on improving information about the condition of our assets and about how and when they are used. This will assist us to plan for and prioritise maintenance and renewals.</p> <p>As our asset information improves we will minimise reactive renewals by taking a proactive planned approach to renewals.</p> <p>We plan to undertake:</p> <ul style="list-style-type: none"> • A total replacement of the Thames wharf to improve the condition of the wharf • Remedial works on the Coromandel wharf to improve condition 	<p>If our harbour facilities are in poor condition or are no longer fit-for-purpose:</p> <ul style="list-style-type: none"> • Some of our harbour facilities could become unsafe and may need to be closed • We may not be able to meet service levels • Residents, visitors will stop using our facilities • Commercial operators may stop using our facilities and some may relocate their operations to other areas; having a negative economic impact on our district

Corporate and commercial buildings

Significant infrastructure issues	Principal options for managing the issue	Implications of the option(s)
Age and condition of assets		
Some of our administrative and commercial buildings are older and our asset records and information about the condition of many of these buildings is poor.	<p>To support effective management and enable sound decision making, improve asset records and information about asset condition. Minimise reactive renewals by taking a proactive planned approach to renewal.</p> <p>A programme of comprehensive condition assessments is underway to evaluate the condition of our administrative and commercial buildings. This will improve our asset data and inform the development of a prioritised programme of renewals.</p> <p>Review property holdings to ensure that they continue to reflect the current and future needs of the district, taking into account the need to balance affordability with the long term contribution that a property makes to the achievement of Councils objectives.</p>	<p>Buildings which are in poor condition may pose risks to health and safety and may need to be closed if not fit for purpose and safe to use.</p> <p>The condition of our administrative buildings may impact our ability to deliver uninterrupted services.</p> <p>Balancing affordability with the long term contribution that a building makes to the achievement of Council's objectives may require some hard decision in the future.</p>
Changing standards and expectations		
<p>A new national system for identifying and managing earth-quake prone buildings was introduced in 2017 and this may require us to upgrade some buildings to ensure we meet standards and protect people from harm.</p> <p>Building standards and regulations change over time in response to new information and new legislation, such as the 2014 Health and Safety at Work Act, can change the standards that the buildings we own need to comply with.</p>	<p>A programme of assessments is underway to establish the earthquake rating of our administrative and commercial buildings and if seismic strengthening work is required.</p> <p>The timing for our programme of assessments and for any seismic strengthening will be in accordance with the requirements of the national system for identifying and managing earth-quake prone buildings.</p> <p>Improve asset records and information about asset condition and increase focus on improving asset management processes and practices. Minimise reactive renewals by taking a proactive planned approach to renewal.</p>	<p>In the event of an earthquake, buildings that do not meet seismic standards could have significant impact on public safety.</p> <p>If administrative or commercial buildings require seismic strengthening work, to meet standards, investment will be required.</p> <p>Balancing affordability with the long-term contribution that a building makes to the achievement of Council's objectives may require some hard decision in the future.</p>

All infrastructure assets covered by this strategy

Significant infrastructure issues	Principal options for managing the issues	Implications of the option (s)
Climate change and coastal hazards		
<p>Some of our existing infrastructure is in low lying and or coastal areas and will be prone to the effects of rising sea levels, coastal erosion and inundation.</p> <p>Coastal inundation, storm surges and rising sea levels are expected to result in the degradation of the coast in parts of our district. Council needs to be able to plan for and manage the effects of coastal hazards such as erosion and inundation. There is poor information of coastal erosion risks for the peninsula as a whole and in particular for the west coast.</p> <p>Over the medium to long term as climate changes become more prevalent Council will need to consider the implications of climate change and coastal hazards when planning for residential, commercial and industrial properties, existing and new infrastructure.</p> <p>Where aquifers are at risk of being affected by salt water intrusion, alternative water supply methods will need to be considered.</p>	<p>Informed, proactive and adaptive planning will help to minimise the direct and indirect effects of climate change. Council uses guidance and direction from the New Zealand Government to inform how we plan and prepare for the predicted impacts of climate change.</p> <p>Council has developed a Coastal Management Strategy to provide direction and guide how Council advocates for and funds coastal management practices into the future. A Coastal Hazards Policy is also being developed. We also plan to improve our understanding of the potential impact of climate change and rising sea levels across the district.</p> <p>Our infrastructure planning will need to:</p> <ul style="list-style-type: none"> • Ensure that future assets are of sufficient standard and have adequate capacity to cater for predicted climate change • Take the potential impacts of rising sea levels and coastal erosion into consideration when investing in existing infrastructure in low lying coastal areas, for example: <p>The Matarangi wastewater treatment plant is low lying and as sea level rise and the frequency of storm events increase, the risk of inundation increases. Inundation would result in significant environmental and public health impacts. An upgrade of the treatment plant is planned and we will consider the impact of climate change and the viability of the current location. In the medium term it is assumed that the wastewater treatment plant will remain at the current site and to reduce the risk of inundation we plan to undertake flood protection works in 2040/41 at an estimated cost of \$0.49 million.</p> <p>The Coromandel and the Thames wastewater treatment plants are also known to be at risk of flooding and this is likely to increase sea levels rise. To reduce risk, we also plan to undertake protection works at these sites, in 2040/41, at an estimated cost of \$0.49 million per site.</p> <p>An upgrade of the Rhodes Park grandstand is planned. However, Rhodes Park is low lying and located in the Kauaeranga spillway. The spillway is part of the Kauaeranga flood protection scheme which protects the Thames urban area. It would be difficult to protect the site from inundation, without compromising the operation of the flood protection scheme.</p> <p>As sea levels rise and storm events increase Rhodes Park may no longer be viable for use as a sports field. Decisions around the level of investment in upgrading the facility will take into account climate change predictions and how long the site is likely to be able to be used. To that end Council will be undertaking further investigation into the natural hazard risks at the existing site including the addressing of sea level rise, inundation, flooding risk and the feasibility of alternative sites.</p> <ul style="list-style-type: none"> • Take the potential impacts of rising sea levels and coastal erosion into consideration when planning the location and design of new infrastructure, for example: <p>The preferred location of the proposed sub regional aquatics centre is in an area protected from flooding by the Waihou River Scheme. As sea levels rise the level of protection provided by the Waihou River Scheme may be reduced. Flood protection risk and the latest climate change guidance will be considered as part of the site selection and detailed design.</p> <p>Relocating assets may need to be considered if they are at risk.</p>	<p>If Council does not take an informed, proactive and adaptive approach to planning for and making decisions around the long term impacts of climate change and coastal processes on infrastructure and communities, this could have significant cost implications for council, home owners and businesses in some parts of our district.</p> <p>In the short term there is likely to be continued demand from landowners to protect against the impacts of climate change and rising sea levels. Protecting our coastline, infrastructure and property for the impacts of climate change and rising sea levels has cost implications.</p>
Resilience		

Significant infrastructure issues	Principal options for managing the issues	Implications of the option (s)
<p>The resilience of our infrastructure is affected by a range of factors.</p> <p>The Thames-Coromandel District is subject to a number of natural hazards which can impact on our infrastructure. These include, storm events, inundation, land slips, coastal erosion and tsunamis. Some of these are likely to be intensified by the predicted impacts of climate change and rising sea levels.</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>The nature of our districts settlement patterns also effects the resilience of networked infrastructure. We have many small settlements each with separate water supply, waste water and stormwater networks. These small networks 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>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>However, when upgrading existing assets or building new assets we will proactively seek to identify cost effective and sustainable opportunities to future proof and improve the resilience of our infrastructure.</p> <p>Minimising reactive renewals by taking a proactive planned approach to renewals. 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>Build 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>The resilience of our infrastructure effects the risk of communities:</p> <ul style="list-style-type: none"> • Being cut off in the event of roads being blocked • Being without key services, such as water supply, or the removal and treatment of sewerage • Being placed at risk due to flooding. <p>If our approach is not effective it 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.

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
- Demand management
- Local network improvements.

Total expenditure

The infrastructure assets covered in this Strategy include local roads and footpaths, water supply, wastewater, stormwater and drainage, solid waste, community facilities, harbour facilities and coastal protection, corporate and commercial buildings. Thames-Coromandel District Council currently owns assets, for the purpose of delivering these activities, estimated at over \$707 million. These range from underground pipes to reservoirs, roads, footpaths, wharves, boat ramps, libraries, community halls, public toilets, changing rooms, playgrounds, and sports fields.

The table below shows total expected capital and operational expenditure for each infrastructure asset group over the 30 year period between 2018 and 2048.

Infrastructure activity	Capital expenditure	Operational expenditure
Roads and footpaths	\$432 million	\$679 million
Water supply	\$117 million	\$390 million
Wastewater	\$156 million	\$560 million
Stormwater	\$83 million	\$119 million
Solid waste	\$16 million	\$266 million
Community facilities including harbours	\$224 million	\$519 million
Corporate and commercial buildings	\$30 million	\$72 million
TOTAL	\$1.06 billion	\$2.6 billion

Our services in detail

Council

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

- Representation
- Grants and remissions
- Property
- Economic development
- District plan

Service description

Representation

The Local Government Act 2002 sets out the principles and processes that Council must abide by when making decisions. Other legislation gives us additional duties and responsibilities and provides rules for many of our processes. These include the Local Electoral Act 2002 for elections and representative review processes, the Local Government Official Information and Meetings Act 1987 on access to information and the Resource Management Act 1991 for district plan development and plan making in relation to sustainable management of natural and physical resources.

The Mayor and Councillors focus primarily on district wide decisions and issues. They are supported by five local community boards, which represent their communities and 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. We expect that Treaty settlements will soon be finalised between the Crown and Hauraki 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 statutorily empowered Hauraki iwi.

The next local government elections will be held in 2019. Prior to the nomination period a pre-election report will be released by the Council to promote public discussion about the issues facing the district. 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 was last undertaken in 2014/15 in preparation for the 2016 elections. The next representation review will be held in 2020/21.

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 grant funding for community services through Sport Waikato, Age Concern, Coromandel Heritage Trust, He Mana Toi Moehau Trust (Creative Coromandel) and the Natural and Cultural Heritage Fund.

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

Property

Our property activity relates to the responsible management of the district's property assets. We own a wide range of land and buildings which require careful management for the benefit of current and future generations. This activity funds the maintenance and renewals of our administration buildings and a range of buildings and property available for lease by community and commercial organisations. The property activity also includes district wide asset management of community funded building facilities like halls and libraries.

This activity is responsible for ensuring our buildings are safe for public and private use, are well maintained and meet legal building code requirements. In this activity we also consider whether our current portfolio of land and buildings is what we need as a district right now, and into the future.

Economic development

The economic development activity focuses on promoting economic growth throughout the district by connecting stakeholders (business, industry, iwi and Council) and facilitating seamless access to Council services. We achieve these enabling pathways through the facilitation of local infrastructure developments and improvements such as broadband, strategic planning and development investigations, i.e. land use reports/strategy, land use identification. Council also focuses on identifying local inhibitors that impact on development, growth and coordination and working on how these can be resolved. This activity provides a communication function to a range of key stakeholders.

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.

The Resource Management Act 1991 requires the Council to, at all times, have a district plan. The Council is currently operating under two district plans. The operative district plan became fully operative in 2010. The district plan is reviewed every 10 years and the current district plan review has been underway since 2012. We now have a proposed district plan, this is the new district plan but it has some areas that are still subject to appeal (legal challenge) and will only become fully operative once these challenges are resolved.

Future projects for Council activity

A full list of the capital expenditure programme for the Council activity is provided on page 51.

What's changed about the Council group of activities?

There have been several changes to the council group of activities since the 2015-2025 Long Term Plan. The first is the removal of the strategic planning activity. The strategic planning function covers core council business, including corporate planning (including development of the LTP) and reporting. As a result, Council does not consider this should be a standalone activity and sits comfortably within the Council activity group. The district plan activity has been incorporated into the council activity group however has had no changes in levels of service.

More notable changes are the introduction of a property activity within the council activity group. Council is responsible for a range of land and buildings, and has a duty to be good stewards of these as assets held for the benefit of multiple generations. While the service around our property management has not changed, including property as an activity of Council increases the visibility of this function for our community which is important given the intergenerational stewardship of assets and the quantum of public money spent. New performance measures for the activity can be found below.

We have also changed the focus of Council's economic development activity. Whereas previously Council has focused on supporting economic development largely through anchor projects aimed at attracting business and developers, this activity is now about promoting economic growth throughout the district by connecting stakeholders (businesses, industry, iwi and Council) and facilitating seamless access to Council services.

Significant negative effects from these activities on the local community

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

Service levels and performance measures for council activity

Activity	Level of service	Performance measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-22
Representation	Councillors and Community Board members can demonstrate to ratepayers their commitment to the democratic process	Attendance rate at Council and Community Board meetings	Existing	92%	≥80%	≥80%	≥80%	≥80%
	Council committed to transparent decision-making	Percentage of Council agendas publicly available two working days or more before the meeting	New	New	90%	90%	90%	90%
Grants and remissions	The Council promotes a successful community through supporting community-driven initiatives	% of funds distributed comply with Council's community grant criteria	Existing	99.46%	90%	90%	90%	90%
District plan	Up to date District Plan provisions are available in a timely manner for the public	EPlan is updated within 2 months of changes to the District Plan being approved	New	New	≥90%	≥90%	≥90%	≥90%
Property (Previously a standalone activity group)	To provide Council administration and leased property buildings what are compliant with legislative requirements	Full compliance with legislative requirements through achieving an annual Building Warrant of Fitness	New	New	90%	90%	90%	90%
	To provide buildings that are well maintained	Percentage of leased property buildings in satisfactory condition (condition grades 1,2 or 3)						
		Commercial lease buildings	New	>75%	>75%	>75%	>75%	>75%
		Community group lease buildings	New	>95%	>95%	>95%	>95%	>95%

Activity	Level of service	Performance measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-22
		Percentage of Council administration buildings	New	>95%	>95%	>95%	>95%	>95%

Council - Funding impact statement

For the ten years ending 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	3,864	13,269	15,568	16,443	16,500	16,571	16,424	16,252	16,113	16,235	16,308
Targeted rates	989	1,593	1,567	1,665	1,524	1,541	1,546	1,518	1,588	1,579	1,612
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	0	428	512	1,082	466	548	486	497	583	521	534
Internal charges and overheads recovered	1,337	2,530	2,472	2,464	2,550	2,959	3,403	3,143	3,725	4,086	4,478
Local authorities fuel tax, fines, infringement fees and other receipts	4	9	9	9	9	9	9	8	8	8	8
Total operating funding (A)	6,194	17,828	20,128	21,662	21,048	21,628	21,868	21,417	22,017	22,428	22,940
Applications of operating funding											
Payments to staff and suppliers	2,509	10,213	9,940	10,329	8,426	8,688	8,781	8,924	9,335	9,338	9,590
Finance costs	76	188	239	233	208	180	160	153	132	118	99
Internal charges and overheads applied	3,814	10,359	10,219	10,538	10,690	10,979	11,348	11,453	11,737	12,151	12,371
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	6,399	20,759	20,399	21,100	19,324	19,847	20,290	20,530	21,205	21,606	22,060
Surplus (deficit) of operating funding (A - B)	(205)	(2,932)	(272)	562	1,724	1,782	1,578	887	813	822	880
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	14	18	20	22	23	25	16	17	18	19	21
Increase (decrease) in debt	28	3,329	723	(90)	(1,228)	(917)	(737)	329	70	187	400
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)	42	3,347	743	(68)	(1,204)	(891)	(721)	347	88	206	421
Applications of capital funding											
Capital expenditure	0	0	0	0	0	0	0	0	0	0	0
- to meet additional demand	0	15	16	16	17	17	18	18	19	19	20
- to improve the level of service	313	1,628	1,669	1,503	1,685	1,646	1,864	2,022	2,182	2,438	2,199
- to replace existing assets	(476)	(1,228)	(1,213)	(1,026)	(1,182)	(773)	(1,024)	(806)	(1,300)	(1,429)	(917)
Increase(decrease) in reserves	0	0	0	0	0	0	0	0	0	0	0
Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(163)	416	472	493	519	890	857	1,233	901	1,028	1,301
Surplus (deficit) of capital funding (C - D)	205	2,932	272	(562)	(1,724)	(1,782)	(1,578)	(887)	(813)	(822)	(880)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Council - Capital expenditure

For the ten years ending 30 June 2028

	Total Ten Years \$'000	2018/19 LTP \$'000	2019/20 LTP \$'000	2020/21 LTP \$'000	2021/22 LTP \$'000	2022/23 LTP \$'000	2023/24 LTP \$'000	2024/25 LTP \$'000	2025/26 LTP \$'000	2026/27 LTP \$'000	2027/28 LTP \$'000
District											
Computer software	6,989	617	632	650	668	687	706	726	746	767	789
Computer hardware	3,494	308	316	325	334	343	353	363	373	384	394
Furniture and fittings	815	72	74	76	78	80	82	85	87	90	92
Plant and vehicles	3,691	390	419	218	205	358	304	652	285	332	527
Admin buildings renewals	1,826	75	93	90	91	35	229	46	494	498	176
Leased property renewals - surveyed	1,534	123	90	99	263	94	140	100	145	315	166
Leased property renewals - not surveyed	660	58	60	61	63	65	67	69	71	72	75
Total capital expenditure	19,010	1,644	1,685	1,519	1,702	1,663	1,882	2,040	2,201	2,457	2,218

Planning and regulation

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

- Resource consents
- Building control

Service description

Resource consents

As the key land use consent authority in the district, Council processes resource consents as provided for in the Resource Management Act and seeks to achieve good environmental outcomes promoting sustainable management of natural and physical resources, consistent with the policies approved in the district plan. Statutory timeframes for the processing of resource consents are reflected in our levels of service for this activity.

Building control

We are required by law to carry out building control activities both as a territorial authority and a building consent authority. The Council has been an accredited building consent authority since mid-2008. 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 also 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.

Statutory timeframes for the processing of building consents are reflected in our levels of service for this activity.

In the 2016/17 financial year there were 1,205 building consent applications processed, 776 Code of Compliance certificates, 41 audits of buildings for warrants of fitness, 177 inspections of pools and 1,490 LIMs processed.

Future projects for planning and regulation activity

The funding impact statement for the planning and regulation activity can be found on page 54.

What's changed about the planning and regulation activity

There are no changes to the level of service being offered over the 10 year period when compared to the service described in the 2015-25 Long Term Plan.

Significant negative effects from these activities on the local community

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

Level of service and performance measures for planning and regulation

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
Resource consents	Process applications for resource consent within statutory timeframes	Percentage of accepted applications for resource consent processed within statutory time frames (land use and subdivision)	Existing	99.5%	≥90%	≥90%	≥90%	≥90%
		Percentage of accepted application for 224C certificate processed within 20 working days	Existing	94%	≥90%	≥90%	≥90%	≥90%
Building control	Process, inspect and certify applications for building work within statutory time frames	Percentage of accepted building consent applications processed within 20 working days	Existing	2016/17 89% 2015/16 98% 2014/15 99% 2013/14 98%	≥90%	≥90%	≥90%	≥90%
		Percentage of accepted applications for Code of Compliance processed within 20 working days	Existing	99.6%	≥90%	≥90%	≥90%	≥90%

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
	Inspect pool barriers according to regulations to help keep young children safe from drowning	Percentage of registered pools inspected for safety barriers each year according to a 3 yearly inspection cycle	Revised	New	≥90%	≥90%	≥90%	≥90%
	Customers can purchase a LIM they have confidence in, in a timely manner	Percentage of standard LIMs processed within 10 days	Existing	100%	≥90%	≥90%	≥90%	≥90%

Planning and regulation - Funding impact statement

For the ten years ending 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	3,510	1,097	1,160	1,198	1,211	1,202	1,227	1,250	1,276	1,281	1,284
Targeted rates	377	206	188	186	189	180	215	205	232	217	246
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	4,932	5,263	5,337	5,425	5,527	5,644	5,757	5,889	6,026	6,168	6,317
Internal charges and overheads recovered	1,165	288	281	276	287	321	355	364	395	438	480
Local authorities fuel tax, fines, infringement fees and other receipts	9	5	5	5	5	5	5	6	6	6	6
Total operating funding (A)	9,992	6,858	6,972	7,091	7,219	7,353	7,560	7,713	7,934	8,109	8,332
Applications of operating funding											
Payments to staff and suppliers	6,062	4,526	4,572	4,530	4,572	4,628	4,770	4,854	5,003	5,108	5,263
Finance costs	27	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads applied	4,101	2,145	2,057	2,109	2,176	2,243	2,298	2,355	2,418	2,473	2,531
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	10,190	6,672	6,629	6,638	6,747	6,871	7,067	7,209	7,421	7,582	7,794
Surplus (deficit) of operating funding (A - B)	(198)	187	343	452	472	482	492	504	513	528	538
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	294	0	0	0	0	0	0	0	0	0	0
Gross proceeds from sale of assets	82	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)	376	0	0	0	0	0	0	0	0	0	0
Applications of capital funding											
Capital expenditure	0	0	0	0	0	0	0	0	0	0	0
- to meet additional demand	13	0	0	0	0	0	0	0	0	0	0
- to improve the level of service	868	0	0	0	0	0	0	0	0	0	0
- to replace existing assets	(703)	187	343	452	472	482	492	504	513	528	538
Increase(decrease) in reserves	0	0	0	0	0	0	0	0	0	0	0
Increase(decrease) in Investments	178	187	343	452	472	482	492	504	513	528	538
Total applications of capital funding (D)	198	(187)	(343)	(452)	(472)	(482)	(492)	(504)	(513)	(528)	(538)
Surplus (deficit) of capital funding (C - D)	0	0	0	0	0	0	0	0	0	0	0
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Protection of people and the environment

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

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

Service description

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 Emergency Operating Centre (EOC). The EOC undertakes various training exercises and programmes throughout the year to ensure staff are always ready and prepared to handle civil defence emergencies should they arise.

This activity also includes undertaking community response plans in consultation with local communities and agencies at a settlement level to help create prepared and resilient communities.

Coastal and hazard management

This activity plans for the avoidance and, management of the impact of natural hazards across the whole of the Coromandel Peninsula with a particular focus on coastal settlements. Coastal hazards include coastal inundation (flooding), tsunami, storm surges, king tides, coastal erosion, and sea level rise. The development of a Coastal Management Strategy has identified a suite of projects to help to identify and respond to coastal hazards in the future; including those related to the anticipated effects of climate change. The work programme is reflected in this Long Term Plan.

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 enforcement.

In the 2016/17 financial year there were 313 food premises inspected, 499 applications for the sale and supply of alcohol, and 53 property inspections for classified dogs. As at 31 January 2018 there were 4,692 registered dogs in the district. There were also various other responses to calls for animal control and noise issues.

Future projects for protection of people and environment activity

A full list of the capital expenditure programme for the protection of people and the environment activity is provided on page 58.

What's changed about the protection of people and the environment activity

There have been several changes to the protection of people and the environment group of activities since the 2015-2025 Long Term Plan.

The emergency management activity has evolved to reflect legislative change. On 1 July 2017 Fire and Emergency New Zealand (FENZ) was established. This has seen Council's involvement in rural fire being moved to this new organisation. The levels of service and performance measures reflect this.

Council has heightened its resourcing in the coastal and hazard management activity. Council undertook consultation on development of a Coastal Management Strategy (CMS) in 2017. In response Council has set aside budget to undertake community based resilience and coastal hazard response planning. This will include the Thames CBD and Thames Coast. The CMS provides strategic direction and enables effective planning and support for the adaptation of council assets and services and our coastal communities to coastal hazard. This has been reflected in the associated actions; and budget set aside as part of this LTP.

Significant negative effects from these activities on the local community

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

Levels of service and performance measures for protection of people and the environment

Activity	Levels of service	Performance Measures	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
Emergency management	Maintain an effective civil defence emergency system	Percentage of time that emergencies (which require the activation of an emergency operations centre) are debriefed within one month and noted improvements are incorporated into the appropriate emergency operating procedures and response plans	New	New	100%	100%	100%	100%

Activity	Levels of service	Performance Measures	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
	Council will support its communities in enabling them to respond to, and recover from emergencies	Initiate eight community response plans per annum (two community response plans each quarter) at a settlement level, involving introduction, delivery of resources and at least one follow up	New	New	8 community response plans initiated	8 community response plans initiated	8 community response plans initiated	8 community response plans initiated
	Council will be prepared for and able to respond to, and recover from emergencies	All new staff to have completed an introductory civil defence course within six months of their start date	New	New	≥90%	≥90%	≥90%	≥90%
Coastal and hazard management	Council will undertake works to manage the effects of natural hazards	Annual capital expenditure is delivered within budget and specified timeframe	New	New	≥80%	≥80%	≥80%	≥80%
Community health and safety	Ensure food businesses are producing safe food	Percentage of registered food businesses audited annually from total that require annual audit under the Food Act 2014	Revised	Unavailable (new auditing regime)	≥90%	≥90%	≥90%	≥90%
	Council provides animal control services to avoid dog attacks and other animal nuisances.	% of urgent animal control issues responded to ≤ 2 hours	Existing	100%	≥90%	≥90%	≥90%	≥90%
	Assess and make timely decisions on alcohol licence applications	Percentage of unopposed alcohol licence applications assessed and prepared for the District Licencing Committee to make decisions within 60 calendar days	Existing	2016/17 78%	≥85%	≥85%	≥85%	≥85%

Protection of people and the environment - Funding impact statement

For the period ending 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	2,569	3,048	1,595	1,791	1,804	1,801	1,791	1,830	1,835	1,859	1,845
Targeted rates	64	91	86	89	91	91	91	91	92	93	94
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	679	739	754	770	786	803	821	840	860	881	902
Internal charges and overheads recovered	579	283	268	304	313	350	371	381	400	447	476
Local authorities fuel tax, fines, infringement fees and other receipts	239	231	235	240	245	251	256	262	268	275	281
Total operating funding (A)	4,130	4,393	2,939	3,195	3,239	3,295	3,331	3,404	3,456	3,554	3,598
Applications of operating funding											
Payments to staff and suppliers	1,148	1,579	1,978	1,854	958	966	963	1,007	1,005	1,052	1,051
Finance costs	39	48	80	110	117	110	106	105	87	74	58
Internal charges and overheads applied	2,302	1,228	1,222	1,280	1,314	1,348	1,369	1,391	1,436	1,476	1,510
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	3,489	2,855	3,281	3,244	2,389	2,424	2,438	2,503	2,527	2,602	2,618
Surplus (deficit) of operating funding (A - B)	641	1,538	(341)	(49)	850	871	893	901	928	953	980
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	287	1,108	1,747	1,488	(159)	(164)	(171)	(163)	(172)	(178)	(186)
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)	287	1,108	1,747	1,488	(159)	(164)	(171)	(163)	(172)	(178)	(186)
Applications of capital funding											
Capital expenditure	0	0	0	0	0	0	0	0	0	0	0
- to meet additional demand	123	514	746	767	0	0	0	0	0	0	0
- to improve the level of service	0	0	0	0	0	0	0	0	0	0	0
- to replace existing assets	805	2,132	660	672	692	706	722	738	756	774	794
Increase(decrease) in reserves	0	0	0	0	0	0	0	0	0	0	0
Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	928	2,647	1,406	1,439	692	706	722	738	756	774	794
Surplus (deficit) of capital funding (C - D)	(641)	(1,538)	341	49	(850)	(871)	(893)	(901)	(928)	(953)	(980)
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

For the period ending 30 June 2028

	Total Ten Years	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Coastal & Hazard Management											
Coastal erosion Flaxmill Bay and Cooks Beach	2,026	514	746	767	0	0	0	0	0	0	0
Total capital expenditure	2,026	514	746	767	0	0	0	0	0	0	0

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

Service description

The community spaces and development activity supports local communities through the provision of a variety of indoor and outdoor spaces and facilities. These levels of service are determined by the local Community Board. Not all of these types of community facilities are provided in every Community Board area.

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

Airfields

These facilities are primarily for recreational use with some commercial activity and they are a useful resource in emergency situations. Council operates two airfields located in Thames and Pauanui.

Cemeteries

These facilities meet the burial, remembrance and heritage needs of the community. The Council is currently responsible for the management of 13 cemeteries within the district of which 7 are currently open for burials and the remaining 6 are no longer operational. Most of the cemeteries cater to plot burials but there has also been the recent addition of a natural burial garden at Omaha Cemetery. Natural burial services are being explored in cemeteries in Coromandel-Colville and Mercury Bay also.

Community centres and halls

These facilities are provided to support recreational, social and cultural needs of the community. The Council owns community halls in 13 locations throughout the district with the level of management involvement ranging from full building ownership with onsite manager to having service contracts with grants for community-based groups.

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. There are 13 Council maintained wharves and jetties and 21 boat ramps in the district, which all provide varying services dependent on location/access and need of the communities.

Libraries

Library facilities and programmes are provided to support the cultural and education needs of our communities. Library services throughout the district are delivered in different ways with different levels of contributions from Council and users. The services offered by the libraries is also different, some have free computer access and wifi with extensive on-line databases; some are part of the national library lending service and some cater for summer holiday makers. There are 3 Council run libraries located in Thames, Tairua in Whitianga and 6 community run libraries which receive support from the Council.

Parks and reserves

This service is provided to support the recreation and leisure needs of our communities, as well as to protect natural and cultural heritage. There are approximately 2000ha of parks and reserves in the Thames-Coromandel district (excluding a large Department of Conservation estate and beaches), 43 playgrounds and skate parks as well as 10 sports fields and venues. Reserve Management Plans provide direction for the day-to-day management of reserves and the factors that impact upon these reserves. They also establish clear directions for their future management and development, where appropriate.

Public conveniences

Public toilets and changing facilities are provided to meet the needs of our communities and visitors to the district. There are 91 public toilets in the district, spread across each Community Board area. Each Community Board sets the level of service provided at these different facilities.

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. There is only one Council managed pool in the district. This is located in Thames. It is a 25m pool which provides a variety of programmes from learn to swim to academy training. The pool is available all year round with a removable dome used during cooler months. The current pool is due for replacement by 2027.

Future projects for the community spaces and development activity

A full list of the capital expenditure programme for community spaces and development activity is provided on page 65.

What's changed about the community spaces and development activity

There are no changes to the level of service being offered over the 10 year period when compared to the service described in the 2015-25 Long Term Plan.

Significant negative effects from these activities on the local community

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

Levels of service and performance measures for community spaces and development

Activity	Levels of Service	Performance Measures	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
Coromandel-Colville community spaces and development								
	Council provides cemeteries that are tidy and well maintained spaces	Percentage of cemeteries maintained to mowing and litter standards	Existing	80%	≥85%	≥85%	≥85%	≥85%
		Percentage of cemetery internment requests responded to ≤ one day	Existing	100%	≥90%	≥90%	≥90%	≥90%
	The Council's public toilets are clean and safe	Percentage of public toilets that meet contractual requirements	New	New	≥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)	Existing	Achieved	Achieved	Achieved	Achieved	Achieved
	To provide parks and reserves that are tidy and well maintained spaces	Percentage of parks and reserves maintained to mowing and litter standards	New	New	≥85%	≥85%	≥85%	≥85%
	To provide playgrounds that are safe to use	Percentage of playground assets complying with safety standards	Existing	100%	≥85%	≥85%	≥85%	≥85%
Mercury Bay community spaces and development								
	Council provides cemeteries that are tidy and well maintained spaces	Percentage of cemeteries maintained to mowing and litter standards	Existing	86%	≥85%	≥85%	≥85%	≥85%
		Percentage of cemetery internment requests responded to ≤ one day	Existing	100%	≥90%	≥90%	≥90%	≥90%
	Whitianga community centres are available and utilized for community activities	Percentage of actual hours community centres are used compared to total available time	Existing	48%	≥40%	≥40%	≥40%	≥40%
	The Council's public toilets are clean and safe	Percentage of public toilets that meet contractual requirements	New	New	≥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)	Existing	Achieved	Achieved	Achieved	Achieved	Achieved
	A choice of new library materials and current information is available throughout the year	Number of new library items per 1,000 local residents	Existing	337 items per 1,000 local residents	≥300 items per 1,000 local residents	≥300 items per 1,000 local residents	≥300 items per 1,000 local residents	≥300 items per 1,000 local residents

Activity	Levels of Service	Performance Measures	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
		The number of active library users	Existing	4,823	Maintain or increase 2016/17 baseline	Maintain or increase 2017/18 baseline	Maintain or increase 2018/19 baseline	Maintain or increase 2019/20 baseline
	To provide parks and reserves that are tidy and well maintained spaces	Percentage of parks and reserves maintained to mowing and litter standards.	New	New	≥85%	≥85%	≥85%	≥85%
	To provide playgrounds that are safe to use	Percentage of playground assets complying with safety standards	Existing	98%	≥85%	≥85%	≥85%	≥85%
Tairua-Pauanui Community Spaces and Development								
	Pauanui Airfield is safe 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	Percentage of cemeteries maintained to mowing and litter standards	Existing	100%	≥85%	≥85%	≥85%	≥85%
		Percentage of cemetery interment requests responded to ≤ one day	Existing	100%	≥90%	≥90%	≥90%	≥90%
	The Council's public toilets are clean and safe	Percentage of public toilet that meet contractual requirements	Existing	100%	≥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)	Existing	Achieved	Achieved	Achieved	Achieved	Achieved
	A choice of new library materials and current information is available through the year	Number of new items per 1,000 local residents	Existing	1,078 items per 1,000 local residents	≥300 items per 1,000 local residents	≥300 items per 1,000 local residents	≥300 items per 1,000 local residents	≥300 items per 1,000 local residents
		The number of active library users	Existing	1,589 users	Maintain or increase 2016/17 baseline (1,589 users)	Maintain or increase 2017/18 baseline	Maintain or increase 2018/19 baseline	Maintain or increase 2019/20 baseline
	To provide parks and reserves that are tidy and well maintained spaces	Percentage of parks and reserves maintained to mowing and litter standards.	New	New	≥85%	≥85%	≥85%	≥85%
	To provide playgrounds that are safe to use	Percentage of playground assets complying with safety standards	Existing	98%	≥85%	≥85%	≥85%	≥85%
Thames community spaces and development								
	Thames airfield is safe for small aircraft	Civil Aviation Authority (CAA) safety requirements are achieved	Existing	Not measured	Achieved	Achieved	Achieved	Achieved
	Council provides cemeteries that are tidy and well maintained spaces	% of cemetery interment requests responded to ≤ one day	Existing	97%	≥90%	≥90%	≥90%	≥90%

Activity	Levels of Service	Performance Measures	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
		Percentage of cemeteries maintained to mowing and litter standards						
	Community centres are available and utilized for community activities	Percentage of actual hours the Thames Civic Centre is used compared to total available time	Amended	48% (target was 40%)	30%	30%	30%	30%
		Percentage of actual hours the Jack Maclean Community Recreation Centre is used compared to total available time	New	New	60%	60%	60%	60%
	The Council's public toilets are clean and safe	Percentage of public toilets that meet contractual requirements	New	New	≥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)	Existing	Not achieved	Achieved	Achieved	Achieved	Achieved
	A choice of new library materials and current information is available throughout the year	Number of new items per 1,000 local residents	Existing	314 items per 1,000 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	Existing	6,746 users	Maintain or increase 2016/17 baseline	Maintain or increase 2017/18 baseline	Maintain or increase 2018/19 baseline	Maintain or increase 2019/20 baseline
	To provide parks and reserves that are tidy and well maintained spaces	Percentage of parks and reserves maintained to mowing and litter standards.	New	New	≥85%	≥85%	≥85%	≥85%
	To provide playgrounds that are safe to use	Percentage of playground assets complying with safety standards	Existing	92%	≥85%	≥85%	≥85%	≥85%
	Council provides a safe year round swimming pool	Thames Centennial Pool meets Pool Safe accreditation standards	Existing	Achieved	Achieved	Achieved	Achieved	Achieved
Whangamata community spaces and development								
	Council provides cemeteries that are tidy and well maintained spaces	Percentage of cemeteries maintained to mowing and litter standards	Existing	100%	≥85%	≥85%	≥85%	≥85%
		Percentage of cemetery internment requests responded to ≤1 day	Existing	100%	≥85%	≥85%	≥85%	≥85%
	To provide or support community centres and halls that are proportionate/ suitable for the communities they serve	Percentage of actual hours community centres are used compared to total available time	Existing	41%	≥40%	≥40%	≥40%	≥40%
	The Council's public toilets are clean and safe	Percentage of public toilets that meet contractual requirements	Existing	81%	≥85%	≥85%	≥85%	≥85%

Activity	Levels of Service	Performance Measures	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
	Council provides harbour facilities that are safe to use	Wharves are assessed in satisfactory condition (condition grades 1,2 or 3)	Existing	Not Achieved	Achieved	Achieved	Achieved	Achieved
	To provide parks and reserves that are tidy and well maintained spaces	Percentage of parks and reserves maintained to mowing and litter standards	Existing	76%	≥85%	≥85%	≥85%	≥85%
	To provide playgrounds that are safe to use	Percentage of playground assets complying with safety standards	Existing	98%	≥85%	≥85%	≥85%	≥85%

Community spaces and development - Funding impact statement

For the ten years ending 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	0	0	0	0	19	124	1,015	1,400	2,450	1,850	1,400
Targeted rates	10,905	9,016	9,846	10,468	10,622	11,000	11,278	12,665	12,570	12,969	13,334
Subsidies and grants for operating purposes	81	120	121	198	6	6	6	6	6	6	6
Fees and charges	1,572	1,574	1,626	1,588	1,731	1,767	1,794	1,913	1,951	2,063	2,170
Internal charges and overheads recovered	57	58	59	61	62	63	65	523	288	465	615
Local authorities fuel tax, fines, infringement fees and other receipts	0	19	19	19	20	20	21	78	47	62	72
Total operating funding (A)	12,615	10,787	11,671	12,334	12,460	12,981	14,178	16,585	17,311	17,416	17,597
Applications of operating funding											
Payments to staff and suppliers	5,359	6,530	6,293	6,538	6,264	6,478	6,517	7,496	8,011	7,916	7,894
Finance costs	332	329	336	347	371	404	608	848	745	661	539
Internal charges and overheads applied	4,092	1,566	1,529	1,545	1,601	1,729	2,067	2,386	2,547	2,729	2,922
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	9,783	8,424	8,158	8,431	8,237	8,611	9,191	10,730	11,302	11,306	11,355
Surplus (deficit) of operating funding (A - B)	2,832	2,363	3,513	3,903	4,223	4,370	4,986	5,854	6,008	6,110	6,241
Sources of capital funding											
Subsidies and grants for capital expenditure	130	339	157	1,174	0	0	3,000	0	0	0	0
Development and financial contributions	698	702	717	725	734	746	478	492	507	522	538
Increase (decrease) in debt	719	823	549	2,467	2,205	2,546	19,090	3,356	(246)	907	(795)
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)	1,547	1,864	1,423	4,366	2,939	3,292	22,569	3,849	260	1,430	(257)
Applications of capital funding											
Capital expenditure	33	0	0	0	360	0	3,649	3,509	0	0	0
- to meet additional demand											
- to improve the level of service	1,983	3,882	2,531	3,610	2,704	1,795	9,980	548	742	1,863	248
- to replace existing assets	1,454	2,711	2,184	4,633	1,999	2,392	12,801	1,311	1,058	1,367	1,097
Increase(decrease) in reserves	909	(2,366)	221	25	2,099	3,474	1,125	4,336	4,468	4,310	4,639
Increase(decrease) in Investments											
Total applications of capital funding (D)	4,380	4,227	4,936	8,268	7,162	7,662	27,555	9,703	6,269	7,540	5,985
Surplus (deficit) of capital funding (C - D)	(2,832)	(2,363)	(3,513)	(3,903)	(4,223)	(4,370)	(4,986)	(5,854)	(6,008)	(6,110)	(6,241)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Community spaces and development - Capital expenditure

For the ten years ending 30 June 2028

	Total Ten Years \$'000	2018/19 LTP \$'000	2019/20 LTP \$'000	2020/21 LTP \$'000	2021/22 LTP \$'000	2022/23 LTP \$'000	2023/24 LTP \$'000	2024/25 LTP \$'000	2025/26 LTP \$'000	2026/27 LTP \$'000	2027/28 LTP \$'000
Thames											
Airfields											
Renewals	220	0	0	0	220	0	0	0	0	0	0
Halls											
Furniture & fittings	58	5	5	5	6	6	6	6	6	6	7
Libraries											
Library books	894	79	81	83	86	88	90	93	96	98	101
Furniture & fittings	58	5	5	5	6	6	6	6	6	6	7
Harbour Facilities											
Wharf renewals	317	103	105	108	0	0	0	0	0	0	0
Ruamahunga boat ramp improvements	70	0	70	0	0	0	0	0	0	0	0
Parks & Reserves											
Renewals	1,086	123	127	124	115	94	92	104	100	102	105
Minor reserves projects	222	72	63	65	22	0	0	0	0	0	0
Rhodes park grandstand and clubrooms	3,133	0	332	2,801	0	0	0	0	0	0	0
WWI Monument	267	51	53	163	0	0	0	0	0	0	0
Wakaterere replacement - Porritt Park Phase 2	232	0	0	232	0	0	0	0	0	0	0
Waioarake to Karaka connector trail	21	21	0	0	0	0	0	0	0	0	0
Te Puru skate area	57	57	0	0	0	0	0	0	0	0	0
Southern gateway improvements	29	29	0	0	0	0	0	0	0	0	0
Public Conveniences											
Renewals	480	26	158	163	11	11	35	12	37	13	13
Cemeteries											
Minor works	182	16	17	33	29	49	17	22	0	0	0
Total Thames	7,324	586	1,016	3,781	495	253	246	243	245	226	232

Community spaces and development - Capital expenditure continued

For the ten years ending 30 June 2028

	Total Ten Years \$'000	2018/19 LTP \$'000	2019/20 LTP \$'000	2020/21 LTP \$'000	2021/22 LTP \$'000	2022/23 LTP \$'000	2023/24 LTP \$'000	2024/25 LTP \$'000	2025/26 LTP \$'000	2026/27 LTP \$'000	2027/28 LTP \$'000
Coromandel											
Halls											
Renewals	638	638	0	0	0	0	0	0	0	0	0
Harbour Facilities											
Hannaforde renewals	363	0	0	0	0	0	0	363	0	0	0
Sugarloaf renewals	58	5	5	5	6	6	6	6	6	6	7
Jacks Point boat ramp enhancer	666	82	0	471	56	57	0	0	0	0	0
Wharf renewals	2,910	5	5	232	6	6	2,595	6	6	6	42
Long Bay boat ramp renewals	76	0	0	0	0	0	0	76	0	0	0
Parks & Reserves											
Renewals	731	142	51	21	27	49	27	68	112	115	118
Minor reserves projects	148	10	42	11	11	11	12	12	12	13	13
Coro premier netball courts	346	21	0	325	0	0	0	0	0	0	0
Coromandel bike park	633	206	211	217	0	0	0	0	0	0	0
Hauraki house reserve improvements	119	77	42	0	0	0	0	0	0	0	0
Public Conveniences											
Renewals	525	51	63	65	67	69	159	12	12	13	13
Dry Vault	74	0	74	0	0	0	0	0	0	0	0
Cemeteries											
Minor Works	36	36	0	0	0	0	0	0	0	0	0
Total Coromandel	7,322	1,274	494	1,347	172	198	2,799	543	149	153	193

Community spaces and development - Capital expenditure - continued

For the ten years ending 30 June 2028

	Total Ten Years \$'000	2018/19 LTP \$'000	2019/20 LTP \$'000	2020/21 LTP \$'000	2021/22 LTP \$'000	2022/23 LTP \$'000	2023/24 LTP \$'000	2024/25 LTP \$'000	2025/26 LTP \$'000	2026/27 LTP \$'000	2027/28 LTP \$'000
Mercury Bay											
Halls											
Whitianga hall re-roof	150	0	0	150	0	0	0	0	0	0	0
Purchase of 2 Monk Street	630	630	0	0	0	0	0	0	0	0	0
Libraries											
Library books	366	32	33	34	35	36	37	38	39	40	41
Furniture & fittings	58	5	5	5	6	6	6	6	6	6	7
Harbour Facilities											
Renewals	864	46	66	272	56	60	64	68	72	78	83
Whitianga wharf pontoon	444	0	0	43	401	0	0	0	0	0	0
Purangi ramp upgrade & new pontoon	0	0	0	0	0	0	0	0	0	0	0
Whangapoua boat ramp	317	40	108	0	0	169	0	0	0	0	0
Kuaotunu boat ramp improvements	159	0	0	0	0	0	0	0	159	0	0
Whitianga boat ramp	514	514	0	0	0	0	0	0	0	0	0
Tourist boat facility	280	0	9	271	0	0	0	0	0	0	0
Parks & Reserves											
Renewals	2,450	192	203	257	207	222	238	255	272	292	312
Whitianga sports ground	756	287	121	72	276	0	0	0	0	0	0
Minor reserves projects	1,631	144	148	152	156	160	165	169	174	179	184
Sands Corner tennis courts refurbishment	72	72	0	0	0	0	0	0	0	0	0
Hahei village car park extension	702	21	172	0	0	0	0	0	77	432	0
Hahei beach reserve development	87	0	0	87	0	0	0	0	0	0	0
Hot Water Beach bridge - Taiwawe stream	264	0	0	0	0	0	0	0	264	0	0
Hot Water Beach domain car park sealing	422	0	0	0	0	0	125	298	0	0	0
Matarangi walk to village	160	0	0	0	0	160	0	0	0	0	0
Mercury Bay skate park	493	10	14	469	0	0	0	0	0	0	0
Mother Browns Bridge footpath	72	72	0	0	0	0	0	0	0	0	0
Purangi boat ramp access sealing	83	0	83	0	0	0	0	0	0	0	0
Purangi Upper Harbour walkway	1,100	0	0	0	0	0	0	0	0	1,100	0
Taputapuatea walkway and footbridge	326	26	300	0	0	0	0	0	0	0	0
Robinson Rd hoggin path	362	0	0	0	98	84	180	0	0	0	0
Meri Te Tai reserve development	200	9	191	0	0	0	0	0	0	0	0
Wigmore stream walkway and bridge	235	0	0	0	0	0	235	0	0	0	0
Whitianga boat ramp reclamation	7,385	0	0	0	227	0	3,649	3,509	0	0	0

Community spaces and development - Capital expenditure continued

For the ten years ending 30 June 2028

	Total Ten Years \$'000	2018/19 LTP \$'000	2019/20 LTP \$'000	2020/21 LTP \$'000	2021/22 LTP \$'000	2022/23 LTP \$'000	2023/24 LTP \$'000	2024/25 LTP \$'000	2025/26 LTP \$'000	2026/27 LTP \$'000	2027/28 LTP \$'000
Mercury Bay continued											
Public Conveniences											
Renewals	966	71	75	80	85	92	98	105	112	120	129
Flaxmill Bay toilets water bore	62	0	62	0	0	0	0	0	0	0	0
Matarangi Omaro reserve toilet renewals	167	0	0	0	167	0	0	0	0	0	0
Ferry Landing replacement	448	0	0	0	0	0	0	0	0	448	0
Hahei beachfront effluent	501	0	0	0	501	0	0	0	0	0	0
Hahei Central reserve renewals	172	0	0	0	0	172	0	0	0	0	0
Hot Water Beach Domain Rd replacement	177	0	0	0	0	0	177	0	0	0	0
Kuaotunu renewals	47	0	47	0	0	0	0	0	0	0	0
Whangapoua Beach front effluent	369	0	369	0	0	0	0	0	0	0	0
Whangapoua Meri Te Tai renewals	57	57	0	0	0	0	0	0	0	0	0
Whitianga Solidiers Memorial Park renewals	191	191	0	0	0	0	0	0	0	0	0
Cemeteries											
Renewals	58	5	5	5	6	6	6	6	6	6	7
Mercury Bay cemetery stage 3 development	707	0	0	0	707	0	0	0	0	0	0
Total Mercury Bay	24,503	2,424	2,011	1,897	2,927	1,166	4,978	4,454	1,182	2,701	762

Community spaces and development - Capital expenditure continued

For the ten years ending 30 June 2028

	Total Ten Years \$'000	2018/19 LTP \$'000	2019/20 LTP \$'000	2020/21 LTP \$'000	2021/22 LTP \$'000	2022/23 LTP \$'000	2023/24 LTP \$'000	2024/25 LTP \$'000	2025/26 LTP \$'000	2026/27 LTP \$'000	2027/28 LTP \$'000
Tairua/Pauanui											
Libraries											
Library books	106	9	10	10	10	10	11	11	11	12	12
Furniture & fittings	69	15	5	5	6	6	6	6	6	6	7
Harbour Facilities											
Pauanui Royal Billy boat ramp/pontoon	1,008	1,008	0	0	0	0	0	0	0	0	0
Pauanui Wharf pontoon replacement	115	115	0	0	0	0	0	0	0	0	0
Pau Pleasant Point boat ramp	53	0	53	0	0	0	0	0	0	0	0
Tairua wharf pontoon & Paku boat ramp	150	0	0	0	150	0	0	0	0	0	0
Parks & Reserves											
Renewals	356	34	36	38	28	30	32	34	37	42	46
Minor reserves projects	323	34	24	26	28	30	32	34	36	38	41
Reserve carpark reseals	33	0	21	0	0	11	0	0	0	0	0
Tairua skate path	184	0	21	163	0	0	0	0	0	0	0
Kennedy Park fitness equipment	53	0	53	0	0	0	0	0	0	0	0
Ian Hopper reserve development	51	51	0	0	0	0	0	0	0	0	0
Pauanui playground equipment replacement	481	129	105	108	139	0	0	0	0	0	0
Pauanui skateboard upgrade	116	0	8	108	0	0	0	0	0	0	0
Kennedy Park tennis courts	147	0	0	147	0	0	0	0	0	0	0
Pauanui Beach access 9 replacement	74	10	63	0	0	0	0	0	0	0	0
Manaia Rd - Hub	223	0	0	0	223	0	0	0	0	0	0
Manaia Rd tennis courts	57	0	0	0	0	57	0	0	0	0	0
Public Conveniences											
Renewals	142	15	126	0	0	0	0	0	0	0	0
Pepe Reserve renewals & extension	411	411	0	0	0	0	0	0	0	0	0
Cemeteries											
Renewals	16	16	0	0	0	0	0	0	0	0	0
Minor works	34	0	0	0	28	0	6	0	0	0	0
Total Tairua/Pauanui	4,200	1,848	525	605	612	144	86	85	91	99	105

Community spaces and development - Capital expenditure continued

For the ten years ending 30 June 2028

	Total Ten Years \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Whangamata											
Halls											
Whangamata hall entry upgrade	7	0	0	7	0	0	0	0	0	0	0
Harbour Facilities											
Renewals	336	5	13	276	9	5	6	5	6	5	7
Wharf pontoon renewal	65	0	0	65	0	0	0	0	0	0	0
Parks & Reserves											
Renewals	363	25	26	27	21	119	24	25	31	32	33
Minor reserves projects	112	9	9	9	11	11	12	12	12	13	13
Beach access renewals	67	0	16	16	0	0	35	0	0	0	0
Boardwalk extensions	557	0	295	179	0	0	0	0	83	0	0
Skatebowl upgrade	339	54	285	0	0	0	0	0	0	0	0
Aicken Rd floodlights	65	0	0	0	65	0	0	0	0	0	0
Fire Station reserve playground	167	0	0	0	167	0	0	0	0	0	0
Williamson Park road reseal	15	15	0	0	0	0	0	0	0	0	0
Williamson Park shade sails	77	77	0	0	0	0	0	0	0	0	0
Public Conveniences											
Onemana renewals	154	154	0	0	0	0	0	0	0	0	0
Whangamata renewals	112	31	26	27	28	0	0	0	0	0	0
Cemeteries											
Minor works	17	10	0	7	0	0	0	0	0	0	0
Total Whangamata	2,454	461	669	613	301	135	77	42	133	50	53
District											
Swimming Pools											
Sub regional aquatics facility	21,091	0	0	0	557	2,290	18,244	0	0	0	0
Total District	21,091	0	0	0	557	2,290	18,244	0	0	0	0
Total capital expenditure	66,895	6,593	4,716	8,243	5,063	4,187	26,430	5,367	1,800	3,229	1,345

Roads and footpaths

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

- Roads and footpaths

Service description

The primary purpose of the roads and footpaths activity is to provide for safe, efficient and comfortable movement of people and freight within the district. The roads and footpaths activity group provides for the planning, provision, development, operations and maintenance of a district land transportation network as well as local facilities, footpaths, service lanes, street lighting, bridges and car parks.

Future projects for roads and footpaths

A full list of the capital expenditure programme for the roads and footpaths activity can be found on page 74.

What's changed about roads and footpaths

There are several minor changes and one major change to the levels of service under the roads and footpaths activity in the 2018-2028 Long Term Plan when compared to the service described in the 2015-25 Long Term Plan. The minor changes are road sealing of the Wentworth Valley Road and Totara Valley Road outside of the standard road sealing programme, and the extension of Pottery Lane in Coromandel Town.

The major change is Council's direction to take on full maintenance responsibility for 29 previously unmaintained formed legal roads. These had previously been maintained by the property owners or residents who used them. Council will maintain these roads to the level where they will qualify for maintenance subsidy from the New Zealand Transport Agency (NZTA). Should NZTA indicate they will not provide subsidy regardless of the standard, Council will still take on maintenance responsibility for the roads and will determine directly the standard of maintenance.

There is also a change to the wording of the performance measure for the level of service "The Council will ensure its roads are safe" to better reflect the compulsory reporting standard from the Department of Internal Affairs.

Significant negative effects from these activities on the local community

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

Service levels and performance measures for roads and footpaths

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
Roads and footpaths	The design, maintenance and management of roads and footpaths ensures they are in good condition and fit for purpose	% of the sealed local network that is resurfaced	Existing	68,973m ² (not achieved)	149,254m ² 5%	To be set in the annual plan	To be set in the annual plan	To be set in the annual plan
		The average quality of ride on a sealed local road network, measured by smooth travel exposure	Existing	Not measured* 2015/16 89% (not achieved) 2013/14 90% (achieved)	≥85%	≥85%	≥85%	≥85%
		% of footpaths meeting condition rating 1 to 3	Existing	96%	≥90%	≥90%	≥90%	≥90%
		% of unsealed road complying with quality requirements	Existing	94%	≥90%	≥90%	≥90%	≥90%
	The Council will ensure its roads are safe	The change from previous financial year in the number of deaths and serious injuries on the local road network, expressed as a number	Existing	2 in 2016/17, compared with 8 in 2015/16	0 or -1 compared to the previous year	0 or -1 compared to the previous year	0 or -1 compared to the previous year	0 or -1 compared to the previous year

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
	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	Existing	84%	≥85%	≥85%	≥85%	≥85%

* Road roughness is only measured for the full sealed road network every second year.

Footpath and road defects with their applicable timeframes:

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

Roading and footpaths - Funding impact statement

For the ten years ended 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	3,600	3,536	3,745	4,013	4,196	4,409	4,484	4,634	4,777	4,916	5,059
Targeted rates	3,976	3,436	3,650	3,954	4,070	4,310	4,372	4,559	4,685	4,941	5,065
Subsidies and grants for operating purposes	2,861	3,229	3,296	3,370	3,431	3,533	3,608	3,681	3,799	3,889	3,977
Fees and charges	202	169	172	176	179	183	187	192	196	201	206
Internal charges and overheads recovered	484	405	399	409	438	514	559	581	630	708	784
Local authorities fuel tax, fines, infringement fees and other receipts	418	423	433	442	452	462	473	485	497	510	524
Total operating funding (A)	11,541	11,198	11,694	12,364	12,766	13,411	13,683	14,132	14,586	15,166	15,616
Applications of operating funding											
Payments to staff and suppliers	7,510	7,810	7,910	8,147	8,158	8,486	8,547	8,775	8,996	9,263	9,431
Finance costs	212	193	288	390	473	512	538	583	527	492	418
Internal charges and overheads applied	1,340	694	794	915	1,036	1,165	1,233	1,267	1,393	1,569	1,756
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	9,061	8,698	8,992	9,452	9,667	10,164	10,318	10,625	10,916	11,323	11,604
Surplus (deficit) of operating funding (A - B)	2,480	2,500	2,702	2,912	3,099	3,248	3,366	3,507	3,669	3,843	4,011
Sources of capital funding											
Subsidies and grants for capital expenditure	4,900	6,163	5,399	4,758	5,160	5,281	5,347	5,483	5,731	5,755	5,988
Development and financial contributions	342	589	603	616	627	639	392	399	395	402	410
Increase (decrease) in debt	2,780	3,395	4,892	6,284	4,110	1,582	1,731	1,555	2,319	1,512	1,546
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)	8,023	10,147	10,893	11,658	9,897	7,503	7,470	7,438	8,445	7,669	7,943
Applications of capital funding											
Capital expenditure	952	1,372	533	458	531	539	539	561	586	586	612
- to meet additional demand											
- to improve the level of service	3,213	5,801	7,499	8,353	6,626	4,209	4,164	4,082	5,062	4,234	4,482
- to replace existing assets	9,204	6,359	5,301	5,615	5,617	5,812	5,958	6,120	6,287	6,496	6,643
Increase(decrease) in reserves	(2,867)	(885)	263	145	221	191	175	182	179	196	218
Increase(decrease) in Investments											
Total applications of capital funding (D)	10,502	12,647	13,596	14,570	12,996	10,751	10,836	10,944	12,115	11,512	11,955
Surplus (deficit) of capital funding (C - D)	(2,480)	(2,500)	(2,702)	(2,912)	(3,099)	(3,248)	(3,366)	(3,507)	(3,669)	(3,843)	(4,011)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Roading and footpaths - Capital expenditure

For the ten years ended 30 June 2028

	Total Ten Years \$'000	2018/19 LTP \$'000	2019/20 LTP \$'000	2020/21 LTP \$'000	2021/22 LTP \$'000	2022/23 LTP \$'000	2023/24 LTP \$'000	2024/25 LTP \$'000	2025/26 LTP \$'000	2026/27 LTP \$'000	2027/28 LTP \$'000
District Transportation											
Area-wide pavement treatment	18,637	1,645	1,686	1,733	1,782	1,832	1,883	1,936	1,990	2,046	2,103
Unsealed road wearing course replacement	7,571	668	685	704	724	744	765	786	809	831	854
Unsealed road basecourse replacement	5,242	463	474	488	501	515	530	544	560	575	592
Major drainage control	8,154	720	738	758	780	801	824	847	871	895	920
Maintenance chip seals	10,344	847	962	975	979	1,028	1,051	1,077	1,111	1,141	1,173
Thin AC surfacing	7,202	652	597	704	687	700	737	748	770	794	814
Seal widening	1,681	165	153	146	164	164	167	174	178	183	188
Minor safety projects	10,045	1,021	1,282	569	1,016	1,012	911	1,037	1,042	1,052	1,103
Traffic services	1,340	118	121	125	128	132	135	139	143	147	151
Dust sealing	475	154	158	163	0	0	0	0	0	0	0
Hahei Lees Rd car park & improvements	3,384	0	139	3,246	0	0	0	0	0	0	0
Te Kouma Rd intersection	1,009	225	785	0	0	0	0	0	0	0	0
Pottery Lane Extension	2,200	0	316	325	1,559	0	0	0	0	0	0
Totara Valley Rd service extensions	1,644	0	11	771	862	0	0	0	0	0	0
Blacksmith Lane one way	60,663	61	0	0	0	0	0	0	0	0	0
Wentworth Valley seal extension	1,316	51	1,265	0	0	0	0	0	0	0	0
Whitianga Town centre upgrade	522	522	0	0	0	0	0	0	0	0	0
Maintenance extents structures & culvert upgrades	22,325	411	2,175	2,236	2,298	2,362	2,429	2,497	2,567	2,638	2,712
Thames											
Footpath rehabilitation	582	51	53	54	56	57	59	60	62	64	66
Footpath construction	1,412	57	126	98	161	212	118	145	236	128	131
Streetlight improvements	202	10	21	27	11	34	18	17	25	26	13
Streetlight renewals	594	52	54	55	57	58	60	62	63	65	67
Street furniture renewals	116	10	11	11	11	11	12	12	12	13	13
Hauraki rail trail extension	81	0	16	65	0	0	0	0	0	0	0
CCTV expansion	32	0	32	0	0	0	0	0	0	0	0
Open drains	433	268	164	0	0	0	0	0	0	0	0
Coromandel											
Footpath rehabilitation	52	5	5	5	5	5	5	5	6	6	6
Footpath construction	617	54	56	57	59	61	62	64	66	68	70
Streetlight improvements	133	21	21	22	22	23	12	0	6	0	7
Streetlight renewals	116	10	11	11	11	11	12	12	12	13	13
Glover St car park enhancement	205	0	0	0	0	0	0	0	205	0	0

Roading and footpaths - Capital expenditure continued

For the ten years ended 30 June 2028

	Total Ten Years \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Mercury Bay											
Footpath rehabilitation	443	39	40	41	42	44	45	46	47	49	50
Footpath construction	3,145	278	285	293	301	309	318	327	336	345	355
Streetlight improvements	221	39	42	22	22	29	24	24	6	6	7
Streetlight renewals	466	41	42	43	45	46	47	48	50	51	53
Whitianga town upgrade	3,728	3,728	0	0	0	0	0	0	0	0	0
Hot Water Beach parking improvements	116	116	0	0	0	0	0	0	0	0	0
Kuaotunu footpath Greys to Quarry	336	0	0	336	0	0	0	0	0	0	0
Kuaotunu to Waitaia concrete path	361	0	0	0	164	0	0	0	198	0	0
Lee/Monk St revised parking	67	67	0	0	0	0	0	0	0	0	0
Coroglen sale yards development	302	0	0	0	0	0	0	0	302	0	0
Flaxmill Bay footbridge	145	145	0	0	0	0	0	0	0	0	0
Hahei Beach car park	205	0	16	190	0	0	0	0	0	0	0
Mercury Bay cycleway development	285	26	0	0	0	82	177	0	0	0	0
Mother Browns car park	97	0	0	0	0	97	0	0	0	0	0
Whangapoua drainage improvements	441	219	222	0	0	0	0	0	0	0	0
Tairua/Pauanui											
Footpath rehabilitation	443	39	40	41	42	44	45	46	47	49	50
Footpath construction	485	0	0	0	111	0	118	0	124	0	131
Streetlight improvements	57	10	0	11	0	11	0	12	0	13	0
Streetlight renewals	233	21	21	22	22	23	24	24	25	26	26
Street furniture renewals	14	0	0	0	7	0	0	7	0	0	0
Pauanui CBD car park	67	0	0	0	67	0	0	0	0	0	0
Tairua Ocean Beach Rd kerb and channel	172	0	172	0	0	0	0	0	0	0	0
Whangamata											
Footpath rehabilitation	186	16	17	17	18	18	19	19	20	20	21
Streetlight improvements	144	21	23	24	22	25	16	0	6	0	7
Streetlight renewals	349	31	32	33	33	34	35	36	37	38	39
Xmas lights & decorations	19	2	2	2	2	3	4	4	0	0	0
Street furniture renewal	35	3	2	4	2	5	2	5	2	6	3
Whangamata & Onemana CCTV cameras	113	113	0	0	0	0	0	0	0	0	0
Nib kerb construction	521	257	263	0	0	0	0	0	0	0	0
Event street flags	76	23	0	0	0	25	0	0	0	28	0
Wentworth walkway upgrade	36	36	0	0	0	0	0	0	0	0	0
Total capital expenditure	121,037	13,532	13,333	14,425	12,774	10,560	10,661	10,763	11,935	11,316	11,737

Solid waste

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

- Rubbish and recycling

Service description

The rubbish and recycling activity provides for waste 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 weekly kerbside refuse and fortnightly recyclables collection services, the Council manages closed landfill sites and operates transfer stations where waste and recycling can be dropped off. Due to a high influx of visitors over the peak summer period, Council increase the levels of service over that time to have more frequent rubbish and recycling collection in order to meet increased demand.

The Council is required to have a Waste Management and Minimisation Plan (WMMP) which we have created in collaboration with the neighbouring Hauraki and Matamata-Piako District Councils. The WMMP sets goals and actions to improve outcomes for rubbish and recycling in the district. A shared contract held by the three councils endeavours to deliver cost efficiencies to all our ratepayers.

Future projects for rubbish and recycling

A full list of the capital expenditure programme for the rubbish and recycling activity can be found on page 78.

What's changed about rubbish and recycling

There are no changes to the level of service being offered over the 10 year period when compared to the service described in the 2015-25 Long Term Plan. Council will undertake investigations into provision of a green waste facility in Mercury Bay South, offering public recycling bins (alongside rubbish bins), and replacing the current collection of rubbish in blue plastic bags with wheeled bins. The results of these investigations will inform the development of the 2021-2031 Long Term Plan, or if appropriate may be implemented through an annual plan in 2019/20 or 2020/21.

Significant negative effects from these activities on a 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 rubbish and recycling

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
Rubbish and recycling	Rubbish and kerbside pick up 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	Existing	5 streets and 91 properties	≤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)	Existing	1%	≥85%	≥85%	≥85%	≤90%
	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	553 kg per rating unit	≤474kg per rating unit	≤474kg per rating unit	≤474kg per rating unit	≤474kg per rating unit
		Kg of recycling material diverted from landfill (per rating unit)	Existing	398 kg per rating unit	≥438kg per rating unit	≥438kg per rating unit	≥438kg per rating unit	≥438kg 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	0	0	0	0	0

Solid waste - Funding impact statement

For the ten years ending 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	1,246	1,133	1,142	1,364	1,343	1,328	1,310	1,286	1,254	1,260	1,260
Targeted rates	2,846	2,419	2,522	2,322	2,382	2,400	2,441	2,505	2,596	2,639	2,716
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	2,617	3,132	3,208	3,284	3,360	3,441	3,526	3,615	3,710	3,810	3,916
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)	6,709	6,685	6,872	6,970	7,085	7,169	7,277	7,407	7,560	7,709	7,892
Applications of operating funding											
Payments to staff and suppliers	5,304	5,678	5,795	5,805	5,939	6,048	6,174	6,332	6,521	6,672	6,859
Finance costs	98	91	102	107	96	86	80	76	59	48	36
Internal charges and overheads applied	897	440	444	451	443	451	452	449	456	467	478
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	6,299	6,209	6,341	6,363	6,478	6,585	6,706	6,856	7,036	7,187	7,373
Surplus (deficit) of operating funding (A - B)	410	476	530	607	606	584	571	551	524	522	520
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	(121)	(150)	1,084	(263)	(314)	(291)	(273)	(310)	(278)	(275)	(265)
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)	(121)	(150)	1,084	(263)	(314)	(291)	(273)	(310)	(278)	(275)	(265)
Applications of capital funding											
Capital expenditure	0	0	0	0	0	0	0	0	0	0	0
- to meet additional demand	185	316	485	163	111	114	118	60	62	64	66
- to improve the level of service	194	691	1,191	217	167	172	177	181	187	192	197
- to replace existing assets	(90)	(682)	(62)	(35)	13	7	3	(1)	(3)	(9)	(8)
Increase(decrease) in reserves	0	0	0	0	0	0	0	0	0	0	0
Increase(decrease) in Investments	289	326	1,614	344	292	294	297	241	245	247	255
Total applications of capital funding (D)	(410)	(476)	(530)	(607)	(606)	(584)	(571)	(551)	(524)	(522)	(520)
Surplus (deficit) of capital funding (C - D)	0	0	0	0	0	0	0	0	0	0	0
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Solid waste - Capital expenditure

For the ten years ending 30 June 2028

	Total Ten Years \$'000	2018/19 LTP \$'000	2019/20 LTP \$'000	2020/21 LTP \$'000	2021/22 LTP \$'000	2022/23 LTP \$'000	2023/24 LTP \$'000	2024/25 LTP \$'000	2025/26 LTP \$'000	2026/27 LTP \$'000	2027/28 LTP \$'000
District											
Transfer station miscellaneous improvements	1,071	154	158	163	111	114	118	60	62	64	66
Transfer station renewals	1,906	206	211	217	167	172	177	181	187	192	197
Whitianga transfer station replacement	1,955	648	1,307	0	0	0	0	0	0	0	0
Total expenditure	4,931	1,008	1,676	379	278	286	294	242	249	256	263

Stormwater

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

- Stormwater
- Land drainage

Service description

The stormwater activity includes managing stormwater as well as land drainage. Stormwater systems collect and dispose of stormwater to limit the effects of surface ponding. We have a number of stormwater systems throughout our district to manage runoff and reduce surface water ponding. This reduces risks to public health and safety, damage to property, and avoids dangerous road conditions. The stormwater system includes more than 200km (217km) of stormwater pipes, more than 3,000 manholes and 4 pump stations. Some parts of our network are older than others and require a more active maintenance programme. There are 23,928 properties accessing Council's stormwater system.

Stormwater is the consequence 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. Council required to maintain its current stormwater schemes by law. The way in which schemes are managed and provided is also subject to legal requirements.

Future projects for stormwater

A full list of the capital expenditure programme for the stormwater activity can be found on page 82.

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 2015-25 Long Term Plan.

Significant negative effects from these activities on local community

Effect	Mitigation
Environmental effect due to the discharge of stormwater into the natural environment	Compliance with resource consent conditions 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 land use consenting process
Contaminants from road 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

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
Stormwater/land drainage	The Council's stormwater services protect habitable areas from flooding	Number of flooding events	Existing	2	0	0	0	0
		For each flooding event the number of habitable floors affected (per 1,000 connected properties)	Existing	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	Existing	27 mins	≤ 3 hours	≤ 3 hours	≤ 3 hours	≤ 3 hours
		Number of complaints received about the performance of the stormwater system (per 1,000 connected properties)	Existing	5.34	≤5	≤5	≤5	≤5

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
	The Council minimises the environmental impact of protecting habitable areas from flooding	Number of operational resource consent conditions not complied with through the year (Total for all enforcement actions)	Existing	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

Stormwater - Funding impact statement

For the ten years ending 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	915	711	778	776	813	878	945	1,002	1,045	1,079	1,121
Targeted rates	2,146	1,668	1,825	1,820	1,908	2,059	2,217	2,350	2,451	2,530	2,630
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	0	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)	3,061	2,378	2,603	2,596	2,721	2,937	3,162	3,352	3,496	3,608	3,752
Applications of operating funding											
Payments to staff and suppliers	725	658	744	611	621	654	643	692	735	730	750
Finance costs	68	57	43	52	63	97	133	146	129	117	98
Internal charges and overheads applied	771	314	288	301	321	385	446	461	491	531	575
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	1,564	1,030	1,075	964	1,005	1,137	1,221	1,299	1,354	1,377	1,424
Surplus (deficit) of operating funding (A - B)	1,497	1,348	1,527	1,632	1,716	1,800	1,941	2,053	2,142	2,231	2,328
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	59	89	93	97	100	104	53	55	57	59	61
Increase (decrease) in debt	(197)	(882)	437	603	783	3,005	775	285	274	265	250
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)	(138)	(793)	531	700	883	3,109	828	340	331	324	311
Applications of capital funding											
Capital expenditure	0	0	0	0	0	0	0	0	0	0	0
- to meet additional demand	272	427	539	685	889	3,133	901	433	441	444	444
- to improve the level of service	1,087	1,289	842	1,474	1,653	2,297	1,803	1,732	1,763	1,777	1,775
- to replace existing assets	0	(1,162)	677	173	56	(521)	65	228	269	334	420
Increase(decrease) in reserves	0	0	0	0	0	0	0	0	0	0	0
Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	1,359	555	2,058	2,331	2,599	4,909	2,769	2,393	2,473	2,555	2,638
Surplus (deficit) of capital funding (C - D)	(1,497)	(1,348)	(1,527)	(1,632)	(1,716)	(1,800)	(1,941)	(2,053)	(2,142)	(2,231)	(2,328)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Stormwater - Capital expenditure

For the ten years ending 30 June 2028

	Total Ten Years \$'000	2018/19 LTP \$'000	2019/20 LTP \$'000	2020/21 LTP \$'000	2021/22 LTP \$'000	2022/23 LTP \$'000	2023/24 LTP \$'000	2024/25 LTP \$'000	2025/26 LTP \$'000	2026/27 LTP \$'000	2027/28 LTP \$'000
Thames											
Kopu improvements	4,929	0	0	282	635	3,412	600	0	0	0	0
Totatara Valley Rd service extensions	443	10	328	105	0		0	0	0	0	0
Mercury Bay											
Whitianga Carina Creek development	386	386	0	0	0	0	0	0	0	0	0
Whitianga town centre upgrade	584	584	0	0	0	0	0	0	0	0	0
District											
Renewals	18,399	736	1,053	1,772	1,908	2,018	2,104	2,165	2,204	2,221	2,219
Total capital expenditure	24,741	1,717	1,381	2,158	2,543	5,430	2,704	2,165	2,204	2,221	2,219

Wastewater

The group of activities is made up of the following activity:

- Wastewater

Service description

The wastewater activity 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, Onemana, Tairua-Pauanui, Thames, Whangamata and Whitianga. Assets for the wastewater activity include 397km of piped networks, 128 pumping stations, 6832 manholes and 10 treatment plants. There are 17,575 rated water connections throughout the district. Some of our assets are older than others and require a more active maintenance programme.

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 river and harbour 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.

Future projects for wastewater

A full list of the capital expenditure programme for the wastewater activity is provided on page 86.

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 2015-25 Long Term Plan. Over the first three years of the 2018-2028 Long Term Plan Council will undertake investigations in Hahei, Wharekaho and the wider Thames area (including the Thames Coast) on the viability of extending Council wastewater and water supply networks in these locations. An investigation into extending Council wastewater systems in Opito Bay, following the acquisition of the wastewater infrastructure following a soon-to-be completed subdivision will also be undertaken. This will inform development of the 2021-2031 Long Term Plan which may include major service extensions.

Significant negative effects from these activities on the 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

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
Wastewater	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>)	Existing	0.6	≤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		0.44	≤1	≤1	≤1	≤1
		System faults		6.5	≤5	≤3	≤3	≤3
		Blockages		8.2	≤5	≤3	≤3	≤3
		Response to issues with the wastewater system		0.11	≤2	≤2	≤2	≤2

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
	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	Existing	34 minutes	≤2 hours	≤2 hours	≤2 hours	≤2 hours
		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	Existing	10 hours, 17 minutes	≤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)	Existing	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

Wastewater - Funding impact statement

For the ten years ending 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$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	15,584	15,498	15,613	15,422	15,717	15,641	17,482	18,389	18,769	19,401	19,830
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	20	21	21	22	22	1,234	23	24	25	25	26
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)	15,604	15,519	15,635	15,444	15,739	16,874	17,505	18,413	18,794	19,426	19,856
Applications of operating funding											
Payments to staff and suppliers	6,240	6,449	6,600	6,406	8,710	6,770	6,706	7,267	9,945	7,658	7,871
Finance costs	1,455	1,329	1,286	1,216	1,205	1,278	1,354	1,411	1,201	1,060	847
Internal charges and overheads applied	3,015	2,313	2,005	1,830	1,832	2,102	2,271	2,260	2,413	2,659	2,878
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	10,711	10,091	9,891	9,452	11,747	10,150	10,332	10,938	13,559	11,376	11,586
Surplus (deficit) of operating funding (A - B)	4,893	5,428	5,743	5,992	3,992	6,724	7,174	7,475	5,235	8,049	8,259
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	477	751	776	798	817	840	452	464	476	488	501
Increase (decrease) in debt	(3,259)	(2,821)	534	(145)	5,700	5,929	3,363	(889)	1,462	(1,235)	(1,326)
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)	(2,783)	(2,070)	1,310	653	6,517	6,770	3,815	(425)	1,938	(746)	(825)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	75	0	0	31	597	985	570	0	0	0	0
- to improve the level of service	744	530	1,399	949	4,287	6,559	4,133	601	611	616	615
- to replace existing assets	1,598	1,714	2,246	2,021	2,117	2,240	2,466	2,402	2,841	2,465	2,462
Increase(decrease) in reserves	(306)	1,114	3,407	3,645	3,508	3,710	3,820	4,047	3,721	4,223	4,357
Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	2,110	3,358	7,053	6,645	10,509	13,494	10,989	7,050	7,173	7,303	7,434
Surplus (deficit) of capital funding (C - D)	(4,893)	(5,428)	(5,743)	(5,992)	(3,992)	(6,724)	(7,174)	(7,475)	(5,235)	(8,049)	(8,259)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Wastewater - Capital expenditure

For the ten years ending 30 June 2028

	Total Ten Years \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Thames											
Airfield expansion	442	31	411	0	0	0	0	0	0	0	0
Totara Valley Rd services extension	690	15	511	163	0	0	0	0	0	0	0
Matarangi											
Treatment plant upgrade	11,319	0	0	217	4,232	6,870	0	0	0	0	0
Whitianga											
Treatment plant balance tank	4,234	0	0	0	0	114	4,120	0	0	0	0
Cooks Beach											
Treatment plant	231	0	0	108	123	0	0	0	0	0	0
Hahei											
Hahei wastewater extension	123	123	0	0	0	0	0	0	0	0	0
District											
Renewals	27,225	1,800	2,385	2,458	2,647	2,799	2,918	3,003	3,057	3,081	3,077
Consent renewals	1,193	273	338	54	0	0	132	0	396	0	0
Total capital expenditure	45,457	2,244	3,646	3,000	7,001	9,784	7,169	3,003	3,452	3,081	3,077

Water supply

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

- Water supply

Service description

The water supply activity covers the provision of water to residential, commercial and industrial properties in the district and the treatment of water to ensure it is safe for our communities to use. Council serves ten 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 548km, servicing 17,840 water connections throughout the district.

Clean and safe water is one of the essential services Council provides to the community. Council water supplies 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 firefighting which helps protect our communities and visitors.

The rural supply networks of Matatoki, Puriri, Omahu, Wharepoa and Hikutaia are recognised as nearing the end of their useful lives and renewal to upgrade works are already underway. The Drinking Water Standards New Zealand 2005 (08) require upgrades to the majority of our treatment plants. These are underway or programmed in the coming three years. It is possible that Council may be asked or required to take over a number of private water schemes around the district in the future.

Future projects for water supply

A full list of the capital expenditure programme for the water supply activity is provided on page 91.

What's changed about water supply

There are no changes to the level of service being offered over the 10 year period when compared to the service described in the 2015-25 Long Term Plan. Over the first three years of the 2018-2028 Long Term Plan Council will undertake investigations in Hahei, Wharekaho and the wider Thames area (including the Thames Coast) on the viability of extending Council wastewater and water supply networks in these locations. This will inform development of the 2021-2031 Long Term Plan which may include major service extensions.

With the installation of network meters over the first three years of the Long Term Plan, Council's data for this activity will improve.

A significant investment in infrastructure will ensure Council is meeting national drinking water standards.

Significant negative effects from these activities on the local community

Effect	Mitigation
Environmental effect due to the abstraction of water from the natural environment	Compliance with resource consent conditions 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

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
Water supply	The Council provides safe and reliable water for household and business use in urban areas.	Compliance with drinking water standards (bacteria and protozoal)	Existing					
		Bacteria (part 4 of the standard)						
		Thames South (untreated water supply)		No	No	No	No	No
		Thames		Yes	Yes	Yes	Yes	Yes
		Coromandel		No	No	No	Yes	Yes
		Matarangi		No	No	No	Yes	Yes
		Whitianga		No	No	Yes	Yes	Yes
		Hahei		No	No	Yes	Yes	Yes

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
		Tairua		No	No	No	Yes	Yes
		Pauanui		No	No	No	Yes	Yes
		Onemana		No	No	No	Yes	Yes
		Whangamata		No	No	No	Yes	Yes
		Protozal (Part 5 of the standard)						
		Thames South (untreated water supply)		No	No	No	No	No
		Thames		No	Yes	Yes	Yes	Yes
		Coromandel		No	No	No	Yes	Yes
		Matarangi		No	No	No	Yes	Yes
		Whitianga		No	No	Yes	Yes	Yes
		Hahei		No	No	Yes	Yes	Yes
		Tairua		No	No	No	Yes	Yes
		Pauanui		No	No	No	Yes	Yes
		Onemana		No	No	No	Yes	Yes
		Whangamata		No	No	No	Yes	Yes
	The Council promote the efficient and sustainable use of water	Percentage 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>	Existing					
		Thames (medium)		44% (36% in 2015/16)	≤39%	≤39%	≤39%	≤39%
		Coromandel (small)		42% (28% in 2015/16)	≤37%	≤37%	≤37%	≤37%
		Pauanui (small)		14%	≤13%	≤13%	≤13%	≤13%
		<i>The following schemes do not have meters and will use Minimum Night Flow methodology</i>						
		Thames South (small)		Not available	≤40%	≤40%	≤40%	≤40%
		Matarangi (small)		Not available	≤45%	≤45%	≤45%	≤45%
		Whitianga (medium)		Not available	≤25%	≤25%	≤25%	≤25%
		Hahei (small)		Not available	≤50%	≤50%	≤50%	≤50%
		Tairua (small)		Not available	≤40%	≤40%	≤40%	≤40%
		Onemana (small)		Not available	≤60%	≤60%	≤60%	≤60%
	The Council promotes the efficient	The average consumption of drinking water per day per resident <i>(currently based on normally resident population)</i>	Existing	443 litres per resident per day (and in 2015/16 737	≤650 litres per resident per day	≤600 litres per resident per day	≤600 litres per resident per day	≤550 litres per resident per day

Activity	Level of Service	Performance Measure	History	Baseline 2016-17	2018-19	2019-20	2020-21	2021-28
	and sustainable use of water			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 service personnel reach the site	Existing	18 minutes	≤2 hours	≤2 hours	≤2 hours	≤2 hours
		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		1 hour 47 minutes	≤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 received the notification to the time that the service personnel reach the site		37 minutes	≤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		3 hours 15 minutes	≤5 days	≤5 days	≤5 days	≤5 days
		Number of complaints The total number of complaints received (<i>per 1,000 connections</i>)						
		Clarity		0.68	≤2	≤2	≤2	≤2
		Taste		0.5	≤2	≤2	≤2	≤2
		Odour		0.23	≤2	≤2	≤2	≤2
		Pressure		1.87	≤5	≤5	≤5	≤5
		Continuity of Supply		4.87	≤5	≤5	≤5	≤5
		Responsive to above		0.17	≤3	≤3	≤3	≤3

Water supply - Funding impact statement

For the ten years ending 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$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	7,566	9,012	9,790	10,161	10,614	10,832	10,896	11,517	11,816	12,062	12,375
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	1,500	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)	9,066	9,012	9,790	10,161	10,614	10,832	10,896	11,517	11,816	12,062	12,375
Applications of operating funding											
Payments to staff and suppliers	4,757	5,077	5,196	4,964	5,026	5,137	5,161	5,679	5,875	5,984	6,151
Finance costs	246	298	425	521	551	527	518	530	447	390	315
Internal charges and overheads applied	1,172	708	828	930	977	1,023	1,037	1,021	1,076	1,163	1,257
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	6,174	6,084	6,448	6,415	6,554	6,687	6,716	7,229	7,398	7,538	7,733
Surplus (deficit) of operating funding (A - B)	2,892	2,929	3,342	3,745	4,060	4,145	4,180	4,288	4,418	4,525	4,652
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	143	236	259	281	303	329	173	185	197	211	226
Increase (decrease) in debt	48	5,382	5,567	5,864	(209)	(256)	(61)	(105)	(169)	(209)	(264)
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)	191	5,617	5,826	6,145	94	73	111	80	28	2	(38)
Applications of capital funding											
Capital expenditure	0	0	0	0	0	0	0	0	0	0	0
- to meet additional demand	3,096	5,568	5,790	6,200	320	339	353	363	370	373	372
- to improve the level of service	1,738	1,766	1,298	2,630	1,280	1,354	1,619	1,612	1,479	1,490	1,489
- to replace existing assets	(1,752)	1,212	2,079	1,060	2,555	2,526	2,320	2,392	2,597	2,664	2,753
Increase(decrease) in reserves	0	0	0	0	0	0	0	0	0	0	0
Increase(decrease) in Investments	3,083	8,546	9,168	9,890	4,155	4,219	4,291	4,367	4,446	4,527	4,614
Total applications of capital funding (D)	(2,892)	(2,929)	(3,342)	(3,745)	(4,060)	(4,145)	(4,180)	(4,288)	(4,418)	(4,525)	(4,652)
Surplus (deficit) of capital funding (C - D)	0	0	0	0	0	0	0	0	0	0	0
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

Water supply - Capital expenditure

For the ten years ending 30 June 2028

	Total Ten Years \$'000	2018/19 LTP \$'000	2019/20 LTP \$'000	2020/21 LTP \$'000	2021/22 LTP \$'000	2022/23 LTP \$'000	2023/24 LTP \$'000	2024/25 LTP \$'000	2025/26 LTP \$'000	2026/27 LTP \$'000	2027/28 LTP \$'000
Thames											
Thames South Water	3,060	790	623	1,647	0	0	0	0	0	0	0
Totatara Valley Rd Service Extensions	101	15	65	21	0	0	0	0	0	0	0
Whitianga											
Whitianga Town Centre Upgrade	225	225	0	0	0	0	0	0	0	0	0
Hahei											
Hahei Water Extension	15	15	0	0	0	0	0	0	0	0	0
District											
Renewals	15,659	729	999	1,486	1,600	1,693	1,764	1,816	1,848	1,863	1,861
Bulk Meters	360	93	132	135	0	0	0	0	0	0	0
Consent Renewals	816	326	0	124	0	0	207	160	0	0	0
Drinking Water Standards Upgrades	15,828	5,141	5,270	5,417	0	0	0	0	0	0	0
Total capital expenditure	36,064	7,334	7,088	8,830	1,600	1,693	1,971	1,976	1,848	1,863	1,861

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 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

The Revenue and Financing Policy sets out how the Council funds each of its activities and why. 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.

The Policy is set out in three sections as follows:

1. Approach
2. Funding mechanisms
3. Funding of activities.

Review

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

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 outcomes (in this policy it means 'community outcomes' as defined in the LGA2002) 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 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.

All our communities 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 or the availability of water at source. Hence, the Council does not see it as appropriate to recognise exacerbators (those that cause costs) based on the catchments or areas in which users may choose to access services. Rather, the Council considers that communities throughout the district benefit from those services and has therefore chosen to have a consistent approach to the way it views the beneficiaries and exacerbators 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.

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 exacerbators 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.

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 Contribution 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 rate types:

1. General rate
 - a. General rate set at a different rate in the dollar of rateable value for different categories of land. The land value rating system will be used as the basis for setting and assessing general rates.
 - b. General Rate - Uniform Annual General Charge - set on a per separately used or inhabited part of a rating unit.
 - c. The Council considers the level of fixed charges and property value based rates each year and is able to make adjustments through the annual plan process.
2. Targeted Rates

Targeted 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. It does however continue to provide for payments in advance via its internal 'lump sum payments policy' based on section 56 of the Local Government Rating Act 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 Local Government Rating Act 2002.

Investment interest and dividends has been used to reduce the amount of the Uniform Annual General Charge. This rating subsidy will be gradually reduced to enable the use of interest and dividends to inflation-proof the capital sum of the Council's investments. Interest on the depreciation reserves will be utilised by the related activity of the depreciation reserve.

Borrowing 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. Council only uses borrowing to fund operational expenditure for smoothing their rating impact when it is appropriate 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 any other liabilities associated with that asset, and then fund a replacement asset if necessary. Any remaining proceeds will be added to the Council's investment fund.

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.

Financial contributions are contributions required under the Resource Management Act 1991. This funding mechanism is being phased out over the next five years due to a legislation change. The Council is still receiving financial contributions for some older resource consents.

Grants and subsidies are funding received from other agencies for a specific purpose.

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 the renewal of assets.

User fees and charges are fees charged to individuals or groups who are directly using a Council service. 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. That 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	X		X *	X *
Targeted rates	X		X *	X *
Lump sum contributions **				
Fees and charges	X		X *	X *
Borrowing	X	X	X	X
Assets sales			X	X
Development contributions		X		
Financial contributions		X		
Grants and subsidies	X		X	X
Depreciation				X

Activity	Funding component	Funding operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
		Fees and charges	General Rate	Grants and subsidies	Targeted Rates			
Representation	District		High			<ul style="list-style-type: none"> Development contributions Borrowing Asset sales General rate 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 the community for knowledge 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		Community Board Area	<ul style="list-style-type: none"> While funding recipients receive short term funding, the intent of this activity is to achieve long-term results.
Property	District	Low	High			<ul style="list-style-type: none"> Borrowing Asset sales General rate Depreciation 	District	<ul style="list-style-type: none"> The contribution from the direct beneficiaries of the commercial property portfolio is maximised through market rentals. Council's non-commercial property supports Council operations that benefit the whole district.
	District		Medium	Low	Medium	<ul style="list-style-type: none"> General rate Targeted rate Grants and subsidies 	District, community board area	<ul style="list-style-type: none"> Promotes economic growth throughout the district by connecting stakeholders (business, industry, iwi and Council) and facilitating seamless access to Council services.

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

Planning and regulation

Activity	Funding component	Funding operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
		Fees and charges	General Rate	Grants and subsidies	Targeted Rates			
Resource Consents	Land Use Consents	Medium	Medium				District	<ul style="list-style-type: none"> The aim of this activity is to ensure land use activities in the District are consistent with the District Plan, thereby achieving the environmental outcomes sought.
	Monitoring and enforcement	Low	High				District	<ul style="list-style-type: none"> 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. 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 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				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.
	Building enforcement	Medium	Low		High		District	<ul style="list-style-type: none"> The individuals or organisations undertaking building work create demand for the activity as legislation requires that consent must be obtained.
	Land information memoranda	High					n/a	<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.

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

Protection of people and the environment

Activity	Funding component	Funding operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
		Fees and charges	General Rate	Grants and subsidies	Targeted Rates			
Community health and safety	Community regulations	Medium	Medium			<ul style="list-style-type: none"> Borrowing Asset sales General rate 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.
	Health Licensing	Medium	Medium				District	<ul style="list-style-type: none"> Consumers of services such as food outlets benefit from assurance that the food is safe to consume.
	Health licence monitoring and enforcement		High				District	<ul style="list-style-type: none"> 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.
	Liquor control	Low	Medium				District	<ul style="list-style-type: none"> 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.
	Animal control	Medium	Medium				District	<ul style="list-style-type: none"> Regulations are set and implemented on an ongoing basis with current and future outcomes in mind.
Coastal and hazard management	Coastal and hazard management		High			<ul style="list-style-type: none"> Borrowing Asset sales General rate 	District	<ul style="list-style-type: none"> The general public benefit from the management of risk to people, property and the physical environment.
	Moanatairi special project		Low		High		District Community board area and area of service	<ul style="list-style-type: none"> It also benefits people and properties in specific risk areas for which projects are developed, such as flooding waterways, the Moanatairi 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.
Emergency management			High			<ul style="list-style-type: none"> Borrowing Asset sales General rate Depreciation 	District	<ul style="list-style-type: none"> This activity benefits the general public through promoting readiness for, and appropriate responses to civil defence emergencies. Such emergencies may occur across the district or in particular geographical areas. The general public may include residents and visitors.

Activity	Funding component	Funding operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
		Fees and charges	General Rate	Grants and subsidies	Targeted Rates			
								<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. The primary need for this activity is driven by weather events however the degree to which people seek a safe living environment or place themselves at risk also contributes to the need for activity.

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

Community spaces and development

Activity	Funding operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
	Fees and charges	General Rate	Grants and subsidies	Targeted Rates			
Thames community spaces and development	Low			High	<ul style="list-style-type: none"> Development and financial contributions 	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.
Coromandel - Colville community spaces and development	Low			High	<ul style="list-style-type: none"> Borrowing Asset sales Depreciation 		<ul style="list-style-type: none"> Some services benefit visitors and tourists from outside the district and local area e.g. public conveniences, airfields, Wi-Fi in libraries.
Mercury Bay community spaces and development	Low			High	<ul style="list-style-type: none"> Targeted rates Fees and charges 		<ul style="list-style-type: none"> 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.
Tairua-Pauanui community spaces and development	Low			High	<ul style="list-style-type: none"> Other reserves 		<ul style="list-style-type: none"> Some benefits are immediate in nature (e.g. borrowing books from 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).
Whangmata community spaces and development	Low			High			<ul style="list-style-type: none"> Some services will have a limited period of direct benefits such as community halls another example is the limited lifespan of the current Thames swimming pool.
							<ul style="list-style-type: none"> Some user charges can be collected where users are identified.

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

Roads and footpaths

Activity	Funding component	Funding operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
		Fees and charges	General Rate	Grants and subsidies	Targeted Rates			
Roads and footpaths	District	Low	High	Low	Low	<ul style="list-style-type: none"> Development contributions Borrowing Asset sales Depreciation Targeted rates Grants and subsidies 	District	<ul style="list-style-type: none"> The Council considers district transport service as essential and the outcomes achieved through delivering 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.
	Local				High		Community board area	<ul style="list-style-type: none"> Providing roads are maintained, the benefits of the activity will be received now and into the future.
								<ul style="list-style-type: none"> Drivers for this activity include road 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.
								<ul style="list-style-type: none"> Local roading infrastructure including footpaths, street lighting and town centre projects are considered to primarily benefit local communities and the visitors to them.
								<ul style="list-style-type: none"> Some subsidies are available from external sources including NZTA.

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

Solid waste

Activity	Funding component	Funding operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
		Fees and charges	General Rate	Grants and subsidies	Targeted Rates			
Rubbish and recycling	Litter/landfills		High			<ul style="list-style-type: none"> Development contributions Borrowing Asset sales Depreciation General rate Targeted rates 	District	<ul style="list-style-type: none"> This activity provides public benefit through safeguarding public health and ensuring a cleaner environment. The Council considers this activity as essential to the District and the as it provides benefit to the whole community. Direct beneficiaries include the people and organisation 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 a long-term benefit of maintaining our natural environment. 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.
	Other - including refuse transfer stations, collection services	Medium			Medium		Area of service	

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

Stormwater

Activity	Funding component	Funding operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
		Fees and charges	General Rate	Grants and subsidies	Targeted Rates			
Stormwater	Stormwater		Low		High	<ul style="list-style-type: none"> • Development contributions • Borrowing • Asset sales • Depreciation • General rate • Targeted rates 	District and 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 flow of 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 and 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.

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

Wastewater

Activity	Funding component	Funding operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
		Fees and charges	General Rate	Grants and subsidies	Targeted Rates			
Wastewater	District	Low			High	<ul style="list-style-type: none"> Development contributions Borrowing Asset sales Depreciation Targeted rates Payment 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. Council considers it to be an essential service. Those in urban areas benefit directly from wastewater collection infrastructure. 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 rainfall 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 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.

Water supply

Activity	Funding component	Funding operating expenditure				Funding of capital expenditure	Funding catchment*	Commentary
		Fees and charges	General Rate	Grants and subsidies	Targeted Rates			
Water supply					High	<ul style="list-style-type: none"> Development contributions Borrowing Asset sales Targeted rates Depreciation Payments in advance 	Area of service	<ul style="list-style-type: none"> The provision of adequate water is considered essential for maintaining life, public health and protection of property from fire. Those in urban areas directly benefit from water supply infrastructure. Infrastructure will continue to be received both now and into the future. Some factors such as the sensitivity of the surrounding environment and 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 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 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 consequence 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 that 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 decisions 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
- There is a 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 Maori culture 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 the 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, memoranda 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 by 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 focused 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 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 of an 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 the 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, also 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 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 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 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-base basis.

Contribution to decision-making by Māori

Objectives

This policy will guide elected members and staff on providing appropriate opportunities for Māori to contribute to Council decision making processes.

This policy will provide Māori within the Thames-Coromandel District with an understanding of how Council will manage its obligation to provide opportunities for Māori to contribute to Council decision making processes under the Local Government Act 2002.

Background

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, hapū, whānau 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.

Policy Statement

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 who have identified themselves as Māori will be specifically consulted 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 work with Māori to 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 good relationships with all groups of Māori in the district.

Implementation

Implementation of this policy will be undertaken by completion of the steps outlined above at the direction of the Mayor for governance decisions and by the Chief Executive for operational decisions.

Measurement and review

This policy will be reviewed by Council before adoption of the 2021-2031 Long Term Plan.

Council Controlled 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 eservices). 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.

Target	Method	Measure
Procurement Joint procurement initiatives for goods and services for WLASS councils will be investigated and implemented.	Procurement is from sources offering best value, service, continuity of supply, and/or opportunities for integration.	The procurement specialist has developed standard regional procurement policies, templates and procedures and provided training in each council by the end of the financial year. New suppliers are awarded contracts through a competitive tender process.
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 WLASS 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 WLASS Contracts Register is maintained and managed. Contracts which are due for renewal are tested for competitiveness and either renegotiated or re-tendered through a competitive process.
Cashflow Administration expenditure shall be managed and monitored.	The Financial Accountant and Chief Executive review expenditure monthly.	The WLASS Board reviews the financial statements at least quarterly.
Cost Control Administration expenditure shall be managed and monitored.	The Financial Accountant and Chief Executive review expenditure monthly.	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 of the WLASS 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 WLASS to the shareholders every six months. Every second report shall be the Annual Report, which includes a report that all of the statutory requirements of the WLASS are being adhered to.
Waikato Mayoral Forum The company shall provide administrative support to the Mayoral Forum work streams and to the Mayoral Forum.	Mayoral Forum projects shall be managed financially through the WLASS.	Approved invoices for Mayoral Forum projects are paid by the 20 th of the month following their receipt.
Shared Valuation Data Services (SVDS) The SVDS is reliable, well maintained and available to all users.	A Contract Manager is appointed for SVDS. The Contract Manager monitors performance of the contractors and reports quarterly to the SVDS Advisory Group. Risks associated with the SVDS are well managed. The long-term provision of SVDS services is achieved.	The SVDS is available to users at least 99% of normal working hours. The SVDS Advisory Group meets at least 6-monthly. The Annual Business Plan is accepted by the Advisory Group by 31 March 2019, and includes consideration of strategic and operational risks, a disaster recovery plan, and a business continuity plan. The timetable and milestones for implementing the long-term provision of SVDS Services (as agreed by the Board), are being achieved.
Insurance Achieve the relevant KPIs in Appendix 4 of the Insurance Brokerage contract with Aon.	The Insurance Broker delivers on the terms of their contract and provides value to the participating councils.	Strategic advice provided by Aon on the insurance programme structure is assessed as satisfactory in the annual WLASS Shareholders' survey by the participating councils.

Target	Method	Measure
		The day-to-day service provided by Aon is assessed as satisfactory in the annual WLASS Shareholders' survey by the participating councils.
RATA Deliver better data for decision making across the Waikato Region, enabling more consistent best practice. Lead engagement and increase capability within the sector.	Quarterly update reports are provided to all stakeholders participating in the Data Collection contracts. Data supplied by contractors is of good quality and meets all of the participating councils' requirements. Innovation: Identify opportunities to modify standard approaches and/or develop new approaches that will lead to optimal asset management. Leadership: Lead engagement and increase capability within the sector.	Reports are presented to stakeholders in October/January/April and July each year. Reports on progress presented to WLASS Board as at 30 December and 30 June. All data are reviewed for compliance and all good practice requirements are met. Procurement of services complies with WLASS and NZTA's procurement requirements. Present to a national conference on RATA innovations at least once per year. At least two RATA guidance documents detailing good practice are produced each year. RATA Forums are held 2-monthly to share learnings and experience.
Waikato Regional Transport Model (WRTM) The WRTM is reliable, well maintained and available to all users.	RATA manages the WRTM on behalf of the participating councils, and monitors the performance of the model supplier (currently Traffic Design Group). RATA reports quarterly to the WRTM Project Advisory Group.	All modelling reports requested from the model supplier are actioned within the agreed timeframe, scope and budget. A report from RATA on any new developments and on the status of the model is provided to the WLASS Board at least every six months. 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.
Waikato Building Consent Group Provide strategic direction and actively pursue improvements in Building Control across the Waikato region	Implement the strategic priorities detailed in the "Build Waikato" May 2017 strategic review document. Fulfil the roles and responsibilities set out in clause 9 of the WBCG's Memorandum of Understanding, 2016.	Milestones for the five strategic review work streams are achieved for: <ul style="list-style-type: none"> Digital experience and technology: a common online customer experience. Success is defined as user friendly, convenient, quick, end-to end management and communication, measured by customer surveys and systems comparisons. People capability. Success is defined as a successful recruitment and training programme, measured by compliance with BCA Reg. 8 -11. Quality assurance. Success is defined as continued accreditation and increased service consistency, measured by accreditation outcomes, BCA annual audits, and customer surveys. Lift industry competency and compliance. Success is measured by increased industry compliance, with reduced RFIs, and reducing percentages of application or building consent rejection. Central government: engagement and legislative influence. Success is measured by legislative submissions and outcomes.

Target	Method	Measure
		<p>There is a common understanding and buy-in by all BCAs for the WBCG vision and actions that are taken to achieve this vision, measured by:</p> <ul style="list-style-type: none"> i. Full participation in WBCG projects and programmes ii. Audits demonstrating implementation and compliance with the agreed QA systems iii. Consistency in service delivery, measured by customer surveys. <p>Risk management is visible through regular reviews of the Risk Register.</p> <p>All funding requirements are met by each of the participating councils.</p> <p>Minimum of two reports presented to the WLASS Board on the Group's activities.</p>
<p>Future Proof</p> <p>Planning for growth in the sub-region is co-ordinated and collaborative.</p> <p>The Future Proof budget is well managed and monitored.</p> <p>Future Proof influences and inputs into district plan, regional plan, growth strategy and any other planning processes which manage growth within the sub-region and neighbouring regions.</p>	<p>Joint preparation and input into Phase 2 of the Strategy update.</p> <p>Bi-monthly reports presented to Waikato Plan and Future Proof Chief Executive Group, and six monthly and annual reports to WLASS Board.</p> <p>Future Proof works collaboratively and provides input into the planning work undertaken by all FP partners and any other relevant planning authorities.</p>	<p>Phase 2 of the Future Proof Strategy is adopted by the Future Proof Implementation Committee no later than December 2018.</p> <p>The overall Future Proof work programme is delivered within the approved budget.</p> <p>Future Proof makes submissions (using RMA and Local Government processes), on district plans, LTPs, growth management planning documents, and any central government initiatives which have the potential to impact growth management planning in the sub-region.</p>
<p>Shareholder Survey</p> <p>Shareholders are satisfied with the performance of WLASS.</p>	<p>An annual survey of shareholders is undertaken to assess satisfaction levels with WLASS.</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 WLASS.</p>	<p>The benefits of WLASS (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 WLASS are included in the 6-monthly and Annual Report to shareholders.</p> <p>The WLASS website is regularly maintained and updated.</p>

New Zealand Local Government Funding Agency Limited

The New Zealand Local Government Funding Agency Ltd. (LGFA) is enabled under the Local Government Borrowing Act 2011. LGFA is owned by the Crown and 30 local councils from across New Zealand. The Board of Directors includes independent and non-independent directors and are appointed by the councils and the Crown.

What they do

The primary purpose of the LGFA is to raise debt funding either domestically and/or offshore in either New Zealand dollars or foreign currency and provide debt funding to participating local authorities. The intention of this is to optimise the debt funding terms and conditions for participating councils, which can result in savings in annual interest costs.

How we measure their performance

The LGFA must produce a statement of intent each year, and we report its performance against these intentions every year in our annual report. The performance targets for 2017/18 were:

- The average margin above the Agency's cost of funds charged to the highest rated participating local authorities for the period to 30 June 2020 will be no more than 0.10%.
- The Agency's annual issuance and operating expenses for the period to:
 - 30 June 2018 will be less than \$5.45 million.
 - 30 June 2019 will be less than \$5.58 million.
- 30 June 2020 will be less than \$5.70 million.
- Total lending to participating local authorities at:
 - 30 June 2018 will be at least \$8,128 million.
 - 30 June 2019 will be at least \$8,188 million.
 - 30 June 2020 will be at least \$8,391 million.
- The Agency will demonstrate the savings to council borrowers on a relative basis to other sources of financing. This will be measured by maintaining or improving the prevailing secondary market spread between the Agency bonds and those bonds of a similar maturity issued by (i) registered banks and (ii) Auckland Council and Dunedin Council as a proxy for single name issuance of council financing.

If you want to find out more, see their website at www.lgfa.co.nz.

Water and Sanitary Assessments

In 2005, the Council prepared an assessment of the provision of water and sanitary services throughout the District. This document identified and assessed the service 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. The Thames South water supplies do not meet the Drinking Water Standards New Zealand 2005 (Revised 2008). Council will continue investigations around possible separation of the townships from the agricultural needs. This would require smaller dedicated potable supplies for the residential townships and a continuation of the raw water for agricultural needs. Overall risks are being assessed with mitigation measures being investigated in addition to the above considerations.

Water treatment plant upgrades

All of Council's water treatment plants will be upgraded to meet all drinking water standards over the first three years of the 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. Council has reviewed its priorities and spending for the coming period and intends to focus its activities on water supplies to its existing customers. Council will be undertaking a number of investigation projects considering options around a number of small private water supplies.

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 Long Term 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 the Trade Waste Bylaw

The trade waste bylaw to prevent unwanted substances from entering the wastewater system was developed after the WASA was adopted. The bylaw and Council practices associated with the bylaw will be reviewed in the 2018/19 to ensure they are more effective.

Whitianga Wharekaho extension

An extension to the Whitianga Wharekaho wastewater network will be investigated in the first three years of the Long Term Plan 2018-28.

Stormwater activity

Albert Street stormwater upgrade

A stormwater upgrade planned to commence in Albert Street, Thames in 2005/06 to address some flooding issues continues to be delayed beyond this 2018-28 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. A number of investigations around the need in this area will be undertaken as a priority during the next three years.

Whitianga improvements

Planned improvements to the stormwater systems in Whitianga were intended to be carried out over the 2004/05 financial year at the time the WASA was prepared. A number of packages of work have been completed, with Council continuing to focus on key areas and prioritising work according to need.

Audit Report

Independent auditor's report



To the reader:

Independent auditor's report on Thames-Coromandel District Council's 2018-28 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). Section 259C of the Act requires a report on disclosures made under certain regulations. We have carried out this work using the staff and resources of Audit New Zealand. We completed our report on 26 June 2018.

Opinion

In my opinion:

- the plan provides a reasonable basis for:
 - long-term, integrated decision-making and co-ordination 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 page 169-175 of the plan represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

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 the accuracy of the information in the plan.

Basis of opinion

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised): *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400: *The Examination of Prospective Financial Information that were consistent with those requirements*.

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 procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our 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 during the next 30 years;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in 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 in 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 the plan and the disclosures required by the Regulations, 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

In carrying out our work, we complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of *Professional and Ethical Standard 1 (Revised)*; and
- quality control requirements, which incorporate the quality control requirements of *Professional and Ethical Standard 3 (Amended)*.

In addition to this report on the plan and all legally required external audits, we have provided an assurance report on certain matters in respect of the Council's Debenture Trust Deed. This assignment is compatible with those independence requirements. Other than this assignment, we have no relationship with or interests in the Council.



Athol Graham

Audit New Zealand

On behalf of the Auditor-General, Auckland, New Zealand

Prospective statement of comprehensive revenue and expense

A forecast for the ten years ending 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Revenue											
Rates	63,488	65,732	69,074	71,671	73,002	74,368	77,734	81,508	83,574	84,949	86,227
Fees and charges	10,322	11,362	11,668	11,835	12,072	13,620	12,595	12,971	13,351	13,669	14,072
Development and financial contributions	1,733	2,385	2,468	2,538	2,605	2,684	1,564	1,613	1,650	1,702	1,757
Subsidies and grants	8,734	9,814	8,936	10,012	8,596	8,820	11,961	9,170	9,536	9,650	9,971
Interest revenue	12	12	12	12	12	12	12	12	12	12	12
Other revenue	2,274	2,831	2,846	2,860	2,876	2,892	2,909	2,928	2,947	2,967	2,988
Gains	4,804	1,606	937	719	604	597	408	127	71	73	77
Total revenue	91,367	93,743	95,941	99,647	99,767	102,992	107,184	108,328	111,140	113,022	115,102
EXPENDITURE											
Personnel costs	18,154	18,441	18,807	19,201	19,605	20,028	20,474	20,654	21,139	21,642	22,173
Depreciation and amortisation expense	19,524	21,288	22,267	23,336	24,244	25,097	26,523	27,802	28,535	29,241	29,978
Finance costs	2,624	2,540	2,813	2,989	3,095	3,208	3,508	3,863	3,336	2,971	2,422
Other expenses	41,811	43,538	43,958	44,353	43,866	42,999	43,608	46,722	51,110	49,433	50,375
Total operating expenditure	82,114	85,808	87,846	89,879	90,809	91,331	94,113	99,041	104,120	103,287	104,948
Share of associate's surplus (deficit)	0	0	0	0	0	0	0	0	0	0	0
Surplus (deficit) before tax	9,253	7,936	8,095	9,768	8,958	11,661	13,071	9,287	7,019	9,735	10,154
Income tax expense	0	0	0	0	0	0	0	0	0	0	0
Surplus (deficit) after tax	9,253	7,936	8,095	9,768	8,958	11,661	13,071	9,287	7,019	9,735	10,154
Other comprehensive revenue and expense											
Gain on property revaluation	25,889	24,925	28,218	28,522	32,102	34,364	38,199	41,112	45,169	49,436	54,202
Total other comprehensive income revenue and expense	25,889	24,925	28,218	28,522	32,102	34,364	38,199	41,112	45,169	49,436	54,202
Total comprehensive revenue and expense	35,142	32,860	36,314	38,290	41,060	46,025	51,269	50,400	52,189	59,171	64,356

Prospective statement of financial position

A forecast for the ten years ending 30 June 2028

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	AP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Current assets											
Cash & cash equivalents	449	452	424	483	521	550	477	479	449	530	567
Debtors and other receivables	3,746	8,717	9,175	9,362	9,558	9,763	9,977	10,203	10,447	10,700	10,966
Investments	0	0	0	0	0	0	0	0	0	0	0
Inventories	125	102	102	102	102	102	102	102	102	102	102
Non-current assets held for sale	0	0	0	0	0	0	0	0	0	0	0
Total current assets	4,320	9,271	9,701	9,947	10,182	10,415	10,555	10,784	10,999	11,332	11,635
Non-current assets											
Postponed rates	488	437	471	505	538	572	606	639	673	707	740
Derivative financial investments	0	0	385	1,612	2,877	4,012	4,506	4,568	4,568	4,568	4,568
Investments in joint ventures	0	0	0	0	0	0	0	0	0	0	0
<i>Other financial assets</i>	0	0	0	0	0	0	0	0	0	0	0
Investments in CCO's and similar entities	0	0	0	0	0	0	0	0	0	0	0
Investments in other entities	1,053	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Total other financial assets	1,053	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Intangible assets	6,901	6,726	7,065	7,242	7,242	7,242	7,581	7,741	8,137	8,137	8,137
Property, plant and equipment	1,431,041	1,534,521	1,576,561	1,623,048	1,664,025	1,709,052	1,773,656	1,814,519	1,856,603	1,903,378	1,952,478
Forestry assets	2,965	2,602	2,655	2,709	2,766	2,825	2,887	2,953	3,023	3,096	3,173
Total non-current assets	1,442,448	1,545,364	1,588,214	1,636,192	1,678,526	1,724,781	1,790,314	1,831,497	1,874,081	1,920,962	1,970,174
Total assets	1,446,768	1,554,635	1,597,915	1,646,140	1,688,707	1,735,195	1,800,869	1,842,281	1,885,079	1,932,294	1,981,808
Current liabilities											
Creditors and other payables	10,752	17,252	18,158	18,529	18,917	19,323	19,745	20,194	20,677	21,177	21,704
Derivative financial instruments	132	245	131	28	199	260	62	0	0	0	0
Employee entitlements	1,644	1,723	1,807	1,845	1,884	1,924	1,968	2,013	2,061	2,110	2,161
Provisions	1,057	376	376	376	376	376	376	376	376	376	376
Borrowings	15,000	0	0	8,000	0	0	0	0	0	0	0
Total current liabilities	28,586	19,597	20,473	28,779	21,377	21,883	22,151	22,584	23,114	23,663	24,241
Non-current liabilities											
Derivative financial instruments	1,687	1,269	0	0	0	0	0	0	0	0	0
Employee entitlements	200	190	200	204	208	213	217	222	228	233	239
Provisions	6,096	5,497	5,481	5,465	5,448	5,431	5,414	5,396	5,378	5,359	5,339
Borrowings	33,011	48,429	55,795	57,436	66,358	66,327	80,477	71,069	61,162	48,670	33,263
Total non-current liabilities	40,994	55,385	61,475	63,105	72,014	71,971	86,108	76,687	66,767	54,261	38,841
Total liabilities	69,579	74,982	81,948	91,884	93,391	93,854	108,259	99,271	89,881	77,925	63,082
Net assets (assets minus liabilities)	1,377,189	1,479,653	1,515,966	1,554,256	1,595,316	1,641,341	1,692,610	1,743,010	1,795,199	1,854,370	1,918,726
Equity											
Accumulated surplus (deficit)	398,039	403,615	403,974	407,200	406,241	406,503	410,183	406,118	400,130	396,451	391,948
Reserves	979,150	1,076,037	1,111,993	1,147,056	1,189,075	1,234,838	1,282,427	1,336,892	1,395,069	1,457,919	1,526,778
Total equity	1,377,189	1,479,653	1,515,966	1,554,256	1,595,316	1,641,341	1,692,610	1,743,010	1,795,199	1,854,370	1,918,726

Prospective statement of changes in equity

A forecast for the ten years ending 30 June 2028

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	AP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Balance at 1 July	1,342,047	1,446,792	1,479,653	1,515,966	1,554,256	1,595,316	1,641,341	1,692,610	1,743,010	1,795,199	1,854,370
Total comprehensive income and expense for the year	35,142	32,860	36,314	38,290	41,060	46,025	51,269	50,400	52,189	59,171	64,356
Balance at 30 June	1,377,189	1,479,653	1,515,966	1,554,256	1,595,316	1,641,341	1,692,610	1,743,010	1,795,199	1,854,370	1,918,726

Prospective statement of cash flows

A forecast for the ten years ending 30 June 2028

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	AP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Cash flows from operating activities											
Receipts from rates revenue	63,450	65,699	68,583	71,450	72,772	74,129	77,487	81,248	83,296	84,662	85,927
Interest received	12	12	12	12	12	12	12	12	12	12	12
Receipts from other revenue	21,467	24,236	23,761	25,088	23,992	25,659	26,873	24,524	25,326	25,831	26,630
Payments to suppliers and employees	(60,008)	(63,521)	(62,666)	(63,822)	(63,603)	(63,130)	(63,975)	(66,956)	(71,732)	(70,539)	(71,983)
Interest paid	(2,624)	(2,540)	(2,813)	(2,989)	(3,095)	(3,208)	(3,508)	(3,863)	(3,336)	(2,971)	(2,422)
Net cash flow from operating activities	22,297	23,885	26,877	29,740	30,078	33,662	36,889	34,965	33,567	36,996	38,163
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	582	0	0	0	0	0	0	0	0	0	0
Purchase of property, plant and equipment	(29,758)	(33,985)	(33,932)	(39,145)	(30,962)	(33,603)	(50,773)	(25,396)	(23,294)	(24,423)	(22,720)
Purchase of intangible assets	(417)	(599)	(338)	(178)	0	0	(339)	(160)	(396)	0	0
Net cashflow from investing activities	(29,592)	(34,585)	(34,270)	(39,323)	(30,962)	(33,603)	(51,112)	(25,555)	(23,689)	(24,423)	(22,720)
Cash flows from financing activities											
Proceeds from financing activities	9,745	13,354	9,281	11,884	3,979	4,442	16,123	3,935	3,787	4,462	4,512
Repayment of borrowings	(2,390)	(2,786)	(1,915)	(2,242)	(3,058)	(4,473)	(1,973)	(13,343)	(13,694)	(16,955)	(19,919)
Net cash flow from financing activities	7,354	10,568	7,366	9,642	922	(31)	14,150	(9,408)	(9,907)	(12,492)	(15,407)
Net increase/(decrease) in cash, cash equivalents, and bank overdrafts	59	(132)	(27)	59	38	28	(73)	2	(30)	81	37
Cash, cash equivalents, and bank overdrafts at the beginning of the year	390	584	452	424	483	521	550	477	479	449	530
Cash, cash equivalents, and bank overdrafts at the end of the year	449	452	424	483	521	550	477	479	449	530	567

Financial statements

Statement of accounting policies

Reporting entity

Thames-Coromandel District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 (LGA).

The primary object of the Council is to provide goods or services for community or social benefits rather than making a financial return. As a public entity as defined under the Public Audit Act 2001, for the purposes of financial reporting, the Council is classed as a Public Sector Public Benefit Entity.

These prospective financial statements are for Thames-Coromandel District Council (the Council) as a separate legal entity. Consolidated prospective financial statements comprising the Council and its joint ventures and associates have not been prepared.

Basis of preparation

Public Benefit Entity Financial Reporting Standard 42 - Prospective Financial Statements (PBE FRS 42)

The Council has complied with PBE FRS 42 in the preparation of these prospective financial statements. In accordance with PBE FRS 42, the following information is provided:

i. *Description of the nature of the entity's current operation and its principal activities*

The Council is a territorial local authority, as defined in the Local Government Act 2002. The Council's principal activities are outlined within this Long-term Plan.

ii. *Purpose for which the prospective financial statements are prepared*

It is a requirement of the Local Government Act 2002 to present prospective financial statements that span ten years and include them within the Long Term Plan. The purpose for which it has been prepared is to enable ratepayers, residents and any other interested parties to obtain information about the expected future financial performance, position and cashflow of Thames-Coromandel District Council. The information contained within these prospective financial statements may not be suitable for use in another capacity.

iii. *Bases for assumptions, risks and uncertainties*

The financial information has been prepared on the basis of best estimate assumptions as the future events which the Council expects to take place. The Council has considered factors that may lead to a material difference between information in the prospective financial statements and actual results. These factors, and the assumptions made in relation to the sources of uncertainty and potential effect, are outlined within this Long Term Plan.

iv. *Cautionary Note*

The financial information is prospective. Actual results are likely to vary from the information presented, and the variations may be material.

v. *Other Disclosures*

These prospective financial statements were adopted, as part of the assumptions that form the 2018–28 Long Term Plan, for issue on 26 June 2018 by Thames-Coromandel District Council. The Council is responsible for the prospective financial statements presented, including the assumptions underlying prospective financial statements and all other disclosures. The Long Term Plan is prospective and as such contains no actual operating results.

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 the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FRP)R), and opening balances for the year ended 30 June 2017. The prospective financial statements have been prepared in accordance with Tier 1 PBE FRS 42 Prospective Financial Statements.

The draft prospective financial statements have been prepared to comply with Public Benefit Entity Accounting Standards (PBE Standards) for a Tier 1 entity. A Tier 1 entity is defined as being either publicly accountable or large (i.e. expenses over \$30m).

The reporting period for these prospective financial statements is the 10 year period ending 30 June 2028. The prospective financial statements are presented in New Zealand dollars, rounded to the nearest thousand (\$000), unless otherwise stated.

The accounting policies set out below have been applied consistently to all periods presented in these prospective financial statements.

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).

Judgements and estimations

The preparation of prospective financial statements using PBE Standards requires the use of judgements, estimates and assumptions. Where material, information on the main assumptions is provided in the relevant accounting policy.

The estimates and assumptions are based on historical experience as well as other factors that are believed to be reasonable under the circumstances. Subsequent actual results may differ from these estimates and these variations may be material.

The estimates and assumptions are reviewed on an ongoing basis and adjustments are made where necessary.

Changes in accounting policies

In April 2017 the XRB issued Impairment of Revalued Assets, which now scopes in revalued property, plant, and equipment into the impairment accounting standards. Previously, only property, plant, and equipment assets measured at cost were scoped into the impairment accounting standards. The Council had adopted this amendment when preparing its 30 June 2017 financial statements. This accounting policy has no effect on the prospective financial statements.

There have been no other changes in accounting policy.

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.

Development and financial contributions

Development and financial contributions from subdivision consents are recognised as income upon the granting of the resource consent and prior to the completion certificate being issued pursuant to section 224c of the Resource Management Act 1991. Contributions from land use consents are recognised as income upon the granting of the resource consent.

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.

New Zealand Transport Agency roading subsidies

The Council receives funding assistance from the New Zealand Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Other grants received

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if the conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grants are satisfied.

Building and resource consent revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

Entrance fees

Entrance fees are fees charged to users of the Council's local facilities, such as the pool. Revenue from entrance fees is recognised upon entry to such facilities.

Landfill fees

Fees from disposing of waste at the Council's landfills is recognised as waste is disposed by users.

Provision of commercially based services

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date. Generally, this is determined by the proportion of costs incurred at balance date bearing to the estimated total costs of providing the service.

Sale of goods

Revenue from sales of goods is recognised when a product is sold to the customer.

Infringement fees and fines

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The fair value of this revenue is determined based on the probability of collecting fines, which is estimated by considering the collection history of fines over the preceding 2-year period.

Vested or donated physical assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on the unit rate for each specific component vested. These unit rates are calculated by Council and peer reviewed on an annual basis by a suitably qualified external valuer. Should no unit rate exist for a specific type of asset at the time Council obtains control of the asset, then the value is determined by using the construction price information provided by the property developer.

For long-lived assets that must be used for a specific use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if the Council expects that it will need to return or pass the asset to another party.

Critical judgements in applying accounting policies

Accounting for donated or vested land and buildings with use or return conditions

The Council has previously received land and buildings from non-exchange transactions that contain use or return conditions. If revenue is not recognised immediately for such assets when received, there is the possibility that a liability would be recognised in perpetuity and no revenue would ever be recognised for the asset received. The Council considers that an acceptable and more appropriate accounting treatment under PBE IPSAS 23 is to recognise the revenue immediately for such transfers and a liability is not recognised until such time as it is expected that the condition will be breached.

Donated and bequeathed financial assets

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability is released to revenue as the conditions are met (for example, the funds are spent for the nominated purpose).

Interest and dividends

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate.

Dividends are recognised when the right to receive payment has been established.

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 the financial statements.

Sale of goods

Revenue from sales of goods is recognised when a product is sold to the customer.

Personnel costs

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

The 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.

Finance costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Other expenses

Grant expenditure

The Council's grants awarded have no substantive conditions attached.

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 the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant.

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 on a straight-line basis over the lease term.

Rental income from an operating lease is recognised on a straight-line basis over the term of the relevant lease.

Income tax

Income tax expense includes components relating to both current and deferred tax. The Council is exempt from income tax with the exception of income derived from wharf operations. Historically, the deductible operating expenditure has offset any operating revenue that is subject to income tax.

Current tax is the amount of income tax payable based on the taxable profit 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 balance date.

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 the assets and liabilities in the prospective statement of financial position and the corresponding tax bases used in the computation of taxable profit.

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 balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the entity 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 profits will be available against which the deductible temporary differences or 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 or liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit.

Current and deferred tax is recognised against the prospective surplus or deficit for the period, 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 equity.

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 statement of financial position.

Receivables

Short-term receivables are recorded at their face value, less any provision for impairment for noncollectability.

A receivable is considered to be noncollectable when there is evidence that the amount due will not be fully collected. The amount that is noncollectable is the difference between the amount due and the present value of the amount expected to be collected.

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 cost (using the FIFO method), and adjusted, when applicable, for any loss of service potential. Inventories acquired through non-exchange transactions are measured at fair value at 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.

Derivative financial instruments

Derivative financial instruments are used to manage exposure to interest rate risks arising from the Council's financing activities. In accordance with its treasury policy, the 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 remeasured to their fair value at each balance date. 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 recognised in the prospective surplus or deficit.

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.

The Council has elected not to apply hedge accounting to its derivative financial instruments.

Other financial assets

Financial assets (other than shares in subsidiaries) are initially measured at fair value plus transaction costs unless they are carried at fair value through the prospective surplus and deficit in which case the transaction costs are recognised in the prospective surplus or deficit.

Term deposits, loans to subsidiaries and associates, and community loans (loans and receivables)

Loans made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flow, discounted at the current market rate of return for a similar financial instrument. For loans to community organisations, the difference between the loan amount and present value of the expected future cash flows of the loan is recognised in the prospective surplus or deficit as a grant expense.

After initial recognition, term deposits, loans to subsidiaries and associates, and community loans are measured at amortised cost using the effective interest method. Where applicable, interest accrued is added to the investment balance.

At year-end, the assets are assessed for indicators of impairment. Impairment is established when there is evidence that the Council and group will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership or liquidation and default in payments are indicators that the asset is impaired.

If assets are impaired, the amount not expected to be collected is recognised in the prospective surplus or deficit.

Listed and unlisted shares

Shares (other than shares in subsidiaries) are designated at fair value through prospective other comprehensive revenue and expense.

After initial recognition, the shares are measured at their fair value, with gains and losses recognised in prospective other comprehensive revenue and expense, except for impairment losses, which are recognised in the prospective surplus or deficit. When sold, the cumulative gain or loss previously recognised in prospective other comprehensive revenue and expense is transferred to the prospective surplus or deficit.

For shares, a significant or prolonged decline in the fair value of the shares below its cost is considered to be objective evidence of impairment. If impairment evidence exists, the cumulative loss recognised in prospective other comprehensive revenue and expense is transferred to the prospective surplus or deficit.

Impairment losses on shares recognised in the prospective surplus or deficit are not reversed through 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 land, buildings and improvements, library books, furniture and fittings, plant and equipment, swimming pools, refuse processing and disposal, computer hardware, and motor vehicles.

Restricted assets - Are parks and reserves owned by the 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 the 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 and measurement

Land (operational, restricted and infrastructural) is measured at fair value, and buildings (operational and restricted), library books, and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation. All other asset classes are measured at cost 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 the Council.

The Council does not recognise land under unformed paper roads in the 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.

Revaluation

Land (excluding land under roads) is revalued bi-annually, buildings and infrastructural assets are revalued annually to ensure that their carrying amount does not differ materially from fair value. Land under roads was revalued in July 2011 by Jordan Valuers. Subsequent land values have reported used the 2011 Jordan Valuers' valuation as a base and have had the NZ Transport Agency's (NZTA) land valuation index values applied.

The carrying value of land is assessed annually between the revaluation cycles to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the asset class is revalued.

Revaluations of property, plant and equipment are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to prospective other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in prospective other comprehensive revenue and expense but is recognised in the prospective surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the prospective surplus or deficit will be recognised first in the prospective surplus or deficit up to the amount previously expensed, and then recognised in prospective other comprehensive revenue and expense.

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 the 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 is initially recognised at cost. Where an asset is acquired through a non-exchange transaction, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the prospective surplus or deficit. When revalued assets are sold, the amounts included in the asset revaluation reserves in respect of those assets are transferred to accumulated funds.

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 the 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.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment, other than land and assets under construction (work in progress), at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows.

The estimated useful lives of the major classes of property, plant and equipment and associated depreciation are as follows:

Asset category	Useful life (years)	Depreciation rate
Operational assets		
Buildings	2-60 years	1.7%-50.0%
Computer hardware	3-10 years	10.0%-33.3%
Furniture and fittings	2-25 years	4.0%-50.0%
Library collections	10 years	10.0%
Plant and machinery	3-25 years	4.0%-33.3%
Solid waste	5-80 years	1.3%-20.0%
Swimming pool	10-50 years	2.0%-10.0%
Infrastructural assets		
Reserve improvements	5-80 years	1.3%-20.0%
Bridges	60-100 years	1.0%-1.7%
Footpaths	20-50 years	2.0%-5.0%
Harbour facilities	5-100 years	1.0%-20.0%
Water	5-100 years	1.0%-20.0%
Wastewater	2-100 years	1.0%-50.0%
Stormwater	5-100 years	1.0%-20.0%
Roads	10-99 years	1.0%-10.0%

Impairment of property, plant and equipment

Property, plant and equipment and intangible assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the prospective surplus or deficit. The reversal of an impairment loss is recognised in the prospective surplus or deficit.

Value in use for non-cash-generating assets

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return. For non-cash-generating assets, 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 the availability of information.

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.

Critical accounting estimates and assumptions

Land (operational, restricted, and infrastructural)

The most recent valuation of land was performed by an independent registered valuer, QV Valuations, Hamilton. The valuation is effective as at 1 July 2016.

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Adjustments have been made to the “unencumbered” land value where there is a designation against the land or the use of the land is restricted because of reserve or endowment status. These adjustments are intended to reflect the negative effect on the value of the land where an owner is unable to use the land more intensely.

Critical accounting estimates and assumptions continued

Buildings (operational and restricted)

The most recent valuation of buildings was performed by an independent registered valuer, Curnow Tizard Limited, Hamilton. The valuation is effective as at 1 July 2016.

Specialised buildings are valued at fair value using depreciated replacement cost because no reliable market data is available for such buildings.

Depreciated replacement cost is determined using a number of significant assumptions. Significant assumptions include:

- The replacement asset is based on the replacement with modern equivalent assets with adjustments where appropriate for obsolescence due to over-design or surplus capacity.
- The replacement cost is derived from recent construction contracts of similar assets and Property Institute of New Zealand cost information.
- Where buildings are not readily tradable, such as public toilets, the valuer has assessed their value within the context of fair value being the price that they would expect the Council to pay for such a facility, if that situation had arisen.
- The remaining useful life of assets is estimated.
- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (for example, residential buildings) are valued at fair value using market-based evidence. Market rents and capitalisation rates were applied to reflect market value.

Infrastructural asset classes

Wastewater, water, stormwater, harbours, solid waste, parks and roads, footpaths and bridges are valued using the depreciated replacement cost method. There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated replacement cost method. These include:

- Estimating any obsolescence or surplus capacity of the asset;
- Estimating the replacement cost of the asset. The replacement cost is derived from recent construction contracts in the region for similar assets. Where this information was not available, rates have been calculated based on those used in the last valuation adjusted by the appropriate cost adjustment factor.
- Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions. For example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over or underestimating the annual depreciation charge recognised as an expense in the statement of comprehensive revenue and expense. To minimise this risk, infrastructural asset useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition modelling are also carried out regularly as part of asset management planning activities, which provides further assurance over useful life estimates.

AECOM of Hamilton was commissioned by Council to carry out an independent review of the methodology used to complete Council's infrastructure asset valuation as at 1 July 2016.

Opus International Consultants Limited of Paeroa performed the most recent valuation for all roading assets (including footpaths, bridges and land under roads), and the valuation is effective as at 1 July 2016.

Intangible assets

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use, 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 in the prospective surplus or deficit when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with the development and maintenance of the Council's website 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.

The Council has not valued and recognised easements as an intangible asset under PBE IPSAS 31 Intangibles. 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. The 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, the 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, the 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:

Asset category	Useful life (years)	Depreciation Rate
Computer software	3-5 years	20%-33%
Resource consents	5-35 years	3%-20%
Aerial photography	5 years	20%

Impairment of intangible assets

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment.

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 forestry 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.

Forestry maintenance costs are included in the prospective surplus or deficit when incurred.

Payables

Short-term creditors and other payables are recorded at their face 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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Financial guarantee contracts

A financial guarantee contract is a contract that requires the 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 the 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 the Council that transfers ownership of the assets to the Council in the event of the guarantee being called up. The 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.

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured 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 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 the Council has a contractual obligation, or where a past practice has created a constructive obligation.

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.

Key assumptions in measuring retirement and long service leave obligations

The present value of retirement and long service leave obligations depend on a number of factors that are determined on an actuarial basis. Two key assumptions used in calculating this liability include the discount rate and the salary inflation factor. Any changes in these assumptions will affect the carrying amount of the liability.

Expected future payments are discounted using forward discount rates derived from the yield curve of New Zealand government bonds. The discount rates used have maturities that match, as closely as possible, the estimated future cash outflows. The salary inflation factor has been determined after considering historical salary inflation patterns and after obtaining advice from an independent actuary. An average discount rate of 3.37% and a salary inflation factor of 3.00% were used.

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

The 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 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 center.

Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components.

Accumulated funds

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 a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council 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

This reserve relates to the revaluation of property, plant and equipment to fair value.

Council created reserves

Council created reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council. The 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 that the Council deems appropriate to be expended in the following year, usually to finish incomplete, but previously budgeted work. The Council created reserves also include reserves for depreciation that have been funded but not yet utilised.

Foreign currency transactions

Foreign currency transactions (including those for which forward foreign exchange contracts are held) are translated into NZ\$ (the functional currency) using the spot exchange rates at the date 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.

Goods and services tax

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 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Prospective statement of cash flows

Operating activities include cash received from all income 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 prospective 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

The cost of service for each significant activity of the Council has been derived 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 with a specific activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

Prospective statement of retained earnings

District	Activities to which the fund relates	Opening Balance 2018/19	Transfers In 2018/19 - 2027/28	Transfers Out 2018/19 - 2027/28	Closing Balance 2027/28
		\$000	\$00	\$000	\$000
	Activities to which the fund relates				
	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	(5,724)	(2,410)	7,516	(617)
Thames	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Moanataiari Flood Protection Loan, Parks & Reserves, Grants & Remissions, Strategic Planning, Swimming Pool, Cemeteries, Public Conveniences	(408)	0	233	(175)
Coromandel/Colville	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences, Water Supply Loan	(75)	(117)	75	(117)
Mercury Bay	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences	(2,225)	0	2,225	(0)
Tairua/Pauanui	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences	(649)	0	549	(100)
Whangamata	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Harbours, Cemeteries, Public Conveniences	(580)	0	380	(200)
Total Retained Earnings Reserves		(9,661)	(2,527)	10,978	(1,209)

Prospective statement of depreciation reserves

District	Activities to which the fund relates	Opening Balance 2018/19	Transfers In 2018/19 - 2027/28	Transfers Out 2018/19 - 2027/28	Closing Balance 2027/28
		\$000	\$00	\$000	\$000
	Activities to which the fund relates				
	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	(7,420)	(173,994)	103,655	(77,759)
Thames	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Moanataiari Flood Protection Loan, Parks & Reserves, Grants & Remissions, Strategic Planning, Swimming Pool, Cemeteries, Public Conveniences	(294)	(12,280)	5,819	(6,756)
Coromandel/Colville	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences, Water Supply Loan	(192)	(4,637)	3,188	(1,641)
Mercury Bay	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences	(0)	(21,516)	12,149	(9,367)
Tairua/Pauanui	Airfield, Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Cemeteries, Public Conveniences	0	(7,210)	1,928	(5,281)
Whangamata	Halls, Harbour Facilities, Library, Local Roads and Footpaths, Parks & Reserves, Grants & Remissions, Strategic Planning, Harbours, Cemeteries, Public Conveniences	0	(5,703)	2,374	(3,328)
Total Depreciation Reserves		(7,906)	(225,339)	129,114	(104,131)

Prospective statement of other council reserves

Council created special reserves

Activities to which the fund relates		Opening Balance 2018/19 \$000	Transfers In 2018/19 - 2027/28 \$00	Transfers Out 2018/19 - 2027/28 \$000	Closing Balance 2027/28 \$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)	(4,617)	0	(28,545)
Disaster Reserve	Fund repairs to infrastructure caused by natural disasters after subsidies and insurance have been applied	0	(7,759)	6,251	(1,509)
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	(2,947)	(2,031)	30	(4,948)
Solid Waste Levy	To fund any Waste Minimisation initiative	(197)	(1,266)	393	(1,071)
Roading	Contributions collected under RMA to be used for Rooding	(55)	0	55	(0)
Property	Proceeds from the sale of Council owned land & buildings to be used to fund purchase of land or buildings	(1,720)	0	0	(1,720)
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	(60)	0	60	(0)
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	(14)	0	0	(14)
Thames Community Board					
Urban General Purpose Reserve	To fund non infrastructural assets within the Thames Urban area	(500)	(3,089)	0	(3,589)
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	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	(9)	0	0	(9)
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)

Council created special reserves - continued

Activities to which the fund relates					
	Opening Balance 2018/19	Transfers In 2018/19 - 2027/28	Transfers Out 2018/19 - 2027/28	Closing Balance 2027/28	
	\$000	\$00	\$000	\$000	
Mercury Bay Community Board					
Whitianga Land Subdivision Reserve	(29)	0	29	0	
Off Street Parking Reserve	(26)	0	26	(0)	
Hot Water Beach Parking Fees	(98)	(1,661)	12	(1,748)	
Hahei Parking Fees	0	(563)	68	(495)	
Whitianga Harbours Reserve	(155)	(356)	0	(510)	
Purangi/Cooks Beach Boat Ramp	(3)	(244)	0	(247)	
Kuaotunu Boat Ramp	0	(25)	0	(25)	
Ohuka Park DC Payment Plan	0	(50)	50	0	
Tairua/Pauanui Community Board					
Land Subdivision Reserve	(1,423)	0	1,423	0	
Off Street Parking Reserve	0	0	0	0	
Whangamata Community Board					
Land Subdivision Reserve	(1,195)	0	1,205	10	
Off Street Parking Reserve	(70)	0	0	(70)	
Water Headworks Reserve	(307)	0	0	(307)	
Total special reserves	(33,562)	(21,661)	10,002	(45,221)	

LGAC reserves

District	Activities to which the fund relates	Opening Balance 2018/19	Transfers In 2018/19 - 2027/28	Transfers Out 2018/19 - 2027/28	Closing Balance 2027/28
		\$000	\$000	\$000	\$000
Thames	Representation, District Roads and Footpaths, Rubbish and Recycling, Wastewater, Water, Stormwater	(525)	(13,201)	12,958	(769)
Coromandel/Colville	Airfield, Library, Swimming Pool, Parks & Reserves, Local Roads and Footpaths, Public Conveniences	(251)	(177)	177	(251)
Mercury Bay	Local Roads and Footpaths, Parks & Reserves	(116)	(473)	473	(116)
Tairua/Pauanui	Halls, Library, Harbour, Parks & Reserves, Local Roads and Footpaths, Cemeteries, Public Conveniences	(999)	(6,563)	7,205	(357)
Whangamata	Library, Halls, Parks & Reserves, Local Roads and Footpaths	(139)	(137)	134	(143)
Total LGAC reserves	Local Roads and Footpaths, Halls, Parks & Reserves	(620)	(465)	465	(620)
		(2,651)	(21,016)	21,412	(2,255)

Funding impact statement

The purpose of the funding impact statement is to provide information about the income and funding streams Council will use and an indication of the amount of funding Council will generate from each stream.

Council will use a mix of revenue sources to meet operating expenses, with major sources being general and targeted rates, land transport subsidies and fees and charges.

Capital expenditure for new works will be funded from loans and development contributions, with capital renewals being funded from reserves (funded by rates) set aside for this purpose.

Where the revenue stream is rates an indicative level of rate, the mechanism used to assess the rate, and the activities that the rate funds, is described. These indicative figures support the calculations in the rate sample models and are included to provide you with an indication of the level of rates Council are likely to assess on your rating unit in the coming year. So long as we set the rates in accordance with the system described in this statement, the amounts may change. The Funding Impact Statement should be read in conjunction with the Revenue and Financing Policy.

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

Rating Act

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

General rate

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

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

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

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

a differential of 0.6

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

a differential of 0.5

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

a differential of 0.1

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

a differential of 1.0

- to each of the following categories residential, industrial and commercial, commercial forestry, rural other and other.

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

Definition of differential categories

The following definitions are used to determine the differential category for the general and works and services targeted rates:

Farming and horticultural means:

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

Rural other means:

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

Industrial and commercial means:

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

freezers, taverns, restaurants, motels, hotels, rest-homes, medical services, mining activity and commercial nurseries, whether operated for private pecuniary profit or not. The rating unit will be deemed industrial and commercial for the purposes of determining the differential rating category.

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

Commercial forestry means:

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

Residential means:

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

Off-shore islands (used) means:

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

Off-shore islands (unused) means:

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

Uniform annual general charge (UAGC)

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

Targeted rates (area of service)

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

Rubbish and recycling

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.

Moanatairi flood protection loan

The targeted rate for Moanatairi 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 Moanatairi 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.

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 communitybased 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 (nonresidential 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 (nonresidential 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 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, Tuataewa 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 (SUIP) 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, bed & breakfast and homestay accommodation used principally for residential purposes is deemed residential for the purposes of determining the differential rating category.

Non-residential means:

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

Lump sum contributions

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

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

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

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

Funding impact statement - Whole of Council

A forecast for the ten years ending 30 June 2028

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	16,900	22,794	23,988	25,584	25,886	26,314	27,197	27,653	28,750	28,479	28,278
Targeted rates	45,075	42,926	45,074	46,075	47,104	48,042	50,526	53,787	54,787	56,418	57,889
Subsidies and grants for operating purposes	2,941	3,349	3,417	3,568	3,437	3,539	3,614	3,687	3,805	3,895	3,983
Fees and charges	12,604	11,326	11,631	12,347	12,072	13,620	12,595	12,971	13,351	13,669	14,072
Interest and dividends from investments	12	12	12	12	12	12	12	12	12	12	12
Local authorities fuel tax, fines, infringement fees and other receipts	671	687	701	716	731	747	764	838	826	861	891
Total operating funding (A)	78,204	81,094	84,823	88,302	89,241	92,274	94,708	98,948	101,531	103,335	105,124
Applications of operating funding											
Payments to staff and suppliers	60,008	63,521	63,665	64,235	64,034	63,581	64,445	67,455	72,267	71,094	72,567
Finance costs	2,624	2,540	2,813	2,989	3,095	3,208	3,508	3,863	3,336	2,971	2,422
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	62,632	66,062	66,479	67,224	67,129	66,789	67,954	71,318	75,603	74,065	74,989
Surplus (deficit) of operating funding (A - B)	15,572	15,032	18,344	21,078	22,112	25,485	26,755	27,630	25,928	29,270	30,135
Sources of capital funding											
Subsidies and grants for capital expenditure	5,030	6,502	5,556	5,932	5,160	5,281	8,347	5,483	5,731	5,755	5,988
Development and financial contributions	1,733	2,385	2,468	2,538	2,605	2,684	1,564	1,613	1,650	1,702	1,757
Increase (decrease) in debt	7,354	10,568	7,366	9,642	922	(31)	14,150	(9,408)	(9,907)	(12,492)	(15,407)
Gross proceeds from sale of assets	582	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)	14,699	19,454	15,390	18,111	8,687	7,934	24,061	(2,312)	(2,526)	(5,035)	(7,662)
Applications of capital funding											
Capital expenditure	1,060	1,372	533	489	1,488	1,525	4,757	4,070	586	586	612
- to meet additional demand											
- to improve the level of service	12,659	17,054	19,006	20,742	14,954	16,166	19,667	6,105	7,307	7,612	6,247
- to replace existing assets	16,456	16,159	14,731	18,092	14,520	15,912	26,687	15,381	15,796	16,225	15,861
Increase(decrease) in reserves	97	(98)	(535)	(133)	(163)	(184)	(296)	(237)	(288)	(188)	(247)
Increase(decrease) in investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	30,272	34,486	33,734	39,189	30,799	33,419	50,816	25,318	23,402	24,235	22,473
Surplus (deficit) of capital funding (C - D)	(15,572)	(15,032)	(18,344)	(21,078)	(22,112)	(25,485)	(26,755)	(27,630)	(25,928)	(29,270)	(30,135)
FUNDING BALANCE ((A - B) + (C - D))	0	0	0	0	0	0	0	0	0	0	0

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

	2017/18 Annual Plan \$000	2018/19 LTP \$000	2019/20 LTP \$000	2020/21 LTP \$000	2021/22 LTP \$000	2022/23 LTP \$000	2023/24 LTP \$000	2024/25 LTP \$000	2025/26 LTP \$000	2026/27 LTP \$000	2027/28 LTP \$000
Surplus/(deficit) of operating funding from funding impact statement	15,572	15,032	18,344	21,078	22,112	25,485	26,755	27,630	25,928	29,270	30,135
Subsidies and grants for capital expenditure	5,030	6,502	5,556	5,932	5,160	5,281	8,347	5,483	5,731	5,755	5,988
Development and financial contributions	1,733	2,385	2,468	2,538	2,605	2,684	1,564	1,613	1,650	1,702	1,757
Assets vested	1,596	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157
Gain on revaluation of swaps	4,588	3,054	1,768	1,330	1,095	1,075	692	123	0	0	0
Gain on revaluation of forestry assets	216	79	53	54	57	59	62	66	71	73	77
Depreciation	(19,524)	(21,288)	(22,267)	(23,336)	(24,244)	(25,097)	(26,523)	(27,802)	(28,535)	(29,241)	(29,978)
Decrease/(increase) in provisions	42	15	16	16	17	17	17	18	18	19	19
Surplus/(deficit) before tax from statement of comprehensive revenue and expense	9,253	7,936	8,095	9,768	8,958	11,661	13,071	9,287	7,019	9,735	10,154

Rating mechanisms and funding impact statement

	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		2027/28	
	Annual Plan	LTP	Annual Plan	LTP	Annual Plan	LTP	Annual Plan	LTP	Annual Plan	LTP	Annual Plan	LTP	Annual Plan	LTP	Annual Plan	LTP	Annual Plan	LTP	Annual Plan	LTP	Annual Plan	LTP
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Rating mechanism																						
General rate	5,422	10,839	11,281	12,079	12,240	12,414	12,672	13,897	13,831	13,660	13,445											
Uniform annual general charge	10,935	11,844	12,556	13,361	13,536	13,797	14,458	15,113	15,540	15,847	16,169											
Targeted rates																						
Rubbish and recycling	2,850	2,421	2,523	2,324	2,383	2,402	2,443	2,507	2,597	2,641	2,718											
Moanatairi flood protection loan	5	4	4	4	4	4	4	4	4	4	4											
Land drainage	13	12	13	13	14	14	15	15	16	16	17											
Local works and services (rate in \$)	6,923	5,592	6,063	6,519	6,470	6,726	6,899	6,973	7,325	7,461	7,532											
Local works and services (fixed charge)	7,296	5,716	6,176	6,493	6,603	6,818	6,924	6,932	7,275	7,293	7,327											
Wastewater	15,629	15,418	15,527	15,338	15,634	15,558	17,399	18,306	18,687	19,318	19,747											
Wastewater loans	83	79	86	84	83	83	83	83	83	83	83											
Stormwater	2,230	1,754	1,912	1,908	1,996	2,150	2,309	2,444	2,546	2,627	2,729											
Water	7,587	7,548	8,320	8,719	9,176	9,397	9,470	10,094	10,397	10,648	10,964											
Water loans	97	74	82	58	57	58	58	58	57	58	58											
Economic development	665	543	560	665	595	603	577	583	600	592	603											
Roading and building control	2,304	2,322	2,415	2,564	2,681	2,829	2,928	3,011	3,142	3,244	3,391											
Sub-total	62,040	64,166	67,520	70,129	71,472	72,854	76,237	80,018	82,099	83,490	84,785											
Penalties	600	600	600	600	600	600	600	600	600	600	600											
Sub-total	62,640	64,766	68,120	70,729	72,072	73,454	76,837	80,618	82,699	84,090	85,385											
Water supplied by volume	1,500	1,514	1,514	1,514	1,514	1,513	1,508	1,508	1,508	1,508	1,508											
Sub-total	64,140	66,280	69,633	72,243	73,586	74,967	78,345	82,126	84,207	85,598	86,893											
Less internal rates charged	652	547	559	571	584	599	611	618	633	650	667											
Total	63,488	65,732	69,074	71,671	73,002	74,368	77,734	81,508	83,574	84,949	86,227											

Rates - Funding impact statement

Description	Categories on which rate is set	Factor or factors	Differential Categories	Differential Calculation	Unit of Measure	Indicative Rate or Charge	Revenue sought (GST inclusive)
General rate							
Partially funds coastal and hazard management, building control, district roading and footpaths, stormwater, and rubbish and recycling in compliance with the fevenue and financing policy	Every rating unit in the district	Rate in the \$ on land value	Farming and Horticultural	Ratio 0.6	838,734,500	\$ 0.000603	\$ 505,390.71
			Rural Other	Ratio 1.0	1,083,145,300	\$ 0.001004	\$ 1,087,772.86
			Industrial and Commercial	Ratio 1.0	489,982,650	\$ 0.001004	\$ 492,076.02
			Commercial Forestry	Ratio 1.0	40,077,000	\$ 0.001004	\$ 40,248.22
			Residential	Ratio 1.0	10,257,753,750	\$ 0.001004	\$ 10,301,578.31
			Off-shore Island (used)	Ratio 0.5	73,697,000	\$ 0.000502	\$ 37,005.93
			Off-shore Island (unused)	Ratio 0.1	6,826,000	\$ 0.000100	\$ 685.52
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 footpahts 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			28,837	\$ 472.32	\$ 13,620,200.15
Targeted rates and activities funded							
Rubbish and recycling - 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	5,407	\$ 100.10	\$ 541,217.91
			Coromandel/Colville community	Ratio 1.0000	2,188	\$ 100.10	\$ 219,009.58
			Mercury Bay community	Ratio 1.0962	8,356	\$ 109.73	\$ 916,862.10
			Tairua/Pauanui community	Ratio 1.1731	3,976	\$ 117.42	\$ 466,871.33
			Whangamata community	Ratio 1.1731	5,448	\$ 117.42	\$ 639,717.05
Moanataiari flood protection loan - funds loan servicing for flood protection	Every rating unit where the land is situated where no election to make a payment in advance has been made	Fixed amount for each rating unit			20	\$ 217.93	\$ 4,358.65
	Every rating unit where the land is situated where an election has been made to pay half in advance	Fixed amount for each rating unit			3	\$ 108.97	\$ 326.90
Matatoki land drainage scheme - funds land drainage	Every rating unit in the defined drainage area	Rate in the \$ on land value			72,630,000	\$ 0.000095	\$ 6,887.25
Hikutaia/ Wharepoa land drainage scheme - funds land drainage	Every rating unit in the defined drainage area	Rate in the \$ on land value			53,800,000	\$ 0.000136	\$ 7,307.61

Rates - Funding impact statement continued

Description	Categories on which rate is set	Factor or factors	Differential Categories	Differential Calculation	Unit of Measure	Indicative Rate or Charge	Revenue sought (GST inclusive)
Targeted rates and activities funded continued							
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,	Every rating unit in the Thames community area	Rate in the \$ on land value	Farming and Horticultural	Ratio 1.0	212,924,500	\$ 0.000868	\$ 184,907.97
			Rural Other	Ratio 1.0	191,580,000	\$ 0.000868	\$ 166,371.97
			Industrial and Commercial	Ratio 1.0	139,857,500	\$ 0.000868	\$ 121,455.10
			Commercial Forestry	Ratio 1.0	2,760,000	\$ 0.000868	\$ 2,396.84
			Residential	Ratio 1.0	1,110,861,350	\$ 0.000868	\$ 964,694.62
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.		5,452	\$ 347.37	\$ 1,893,872.08
Local works and services - Coromandel/ Colville							
- 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 Coromandel/ Colville community area	Rate in the \$ on land value	Industrial and Commercial and Commercial Forestry		403	\$ 347.37	\$ 139,990.91
			Farming and Horticultural	Ratio 1.0	149,328,500	\$ 0.000445	\$ 66,431.87
			Rural Other	Ratio 1.0	265,815,050	\$ 0.000445	\$ 118,253.32
			Industrial and Commercial	Ratio 1.0	45,152,000	\$ 0.000445	\$ 20,086.80
			Commercial Forestry	Ratio 1.0	3,910,000	\$ 0.000445	\$ 1,739.44
			Residential	Ratio 1.0	591,713,700	\$ 0.000445	\$ 263,236.06
			Off-shore Island (used)	Ratio 0.5	18,107,000	\$ 0.000222	\$ 4,027.64
			Off-shore Island (unused)	Ratio 0.1	5,749,000	\$ 0.000044	\$ 255.76
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.		2,694	\$ 224.29	\$ 604,245.82
			Industrial and Commercial and Commercial Forestry		118	\$ 224.29	\$ 26,466.59
Local works and services - Mercury Bay							
- 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 Mercury Bay community area	Rate in the \$ on land value	Farming and Horticultural	Ratio 1.0	344,953,500	\$ 0.000612	\$ 211,062.79
			Rural Other	Ratio 1.0	437,644,150	\$ 0.000612	\$ 267,776.36
			Industrial and Commercial	Ratio 1.0	150,028,150	\$ 0.000612	\$ 91,796.02
			Commercial Forestry	Ratio 1.0	12,277,000	\$ 0.000612	\$ 7,511.79
			Residential	Ratio 1.0	3,482,817,100	\$ 0.000612	\$ 2,130,991.79
			Off-shore Island (used)	Ratio 0.5	43,000,000	\$ 0.000306	\$ 13,154.96
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 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.		9,163	\$ 205.45	\$ 1,882,519.06
			Industrial and Commercial and Commercial Forestry		271	\$ 205.45	\$ 55,676.38

Rates - Funding impact statement continued

Description	Categories on which rate is set	Factor or factors	Differential Categories	Differential Calculation	Unit of Measure	Indicative Rate or Charge	Revenue sought (GST inclusive)
Targeted rates and activities funded continued							
Local works and services - Tairua/Pauanui - partially funded 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 Tairua/Pauanui community area	Rate in the \$ on land value	Farming and Horticultural	Ratio 1.0	85,833,000	\$ 0.000453	\$ 38,903.08
			Rural Other	Ratio 1.0	79,834,500	\$ 0.000453	\$ 36,184.31
			Industrial and Commercial	Ratio 1.0	51,282,000	\$ 0.000453	\$ 23,243.13
			Commercial Forestry	Ratio 1.0	8,500,000	\$ 0.000453	\$ 3,852.55
			Residential	Ratio 1.0	2,072,868,500	\$ 0.000453	\$ 939,510.09
			Off-shore Island (used)	Ratio 0.5	12,590,000	\$ 0.000227	\$ 2,853.16
			Off-shore Island (unused)	Ratio 0.1	1,077,000	\$ 0.000045	\$ 48.81
			Farming and Horticultural, Rural Other, Residential, Off-shore Islands used and Off-shore Islands unused.		4,454	\$ 254.06	\$ 1,131,597.85
Local works and services - Whangamata - partially funded 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 Whangamata community area	Fixed amount for each separately used or inhabited part of a rating unit	Industrial and Commercial and Commercial Forestry		116	\$ 254.06	\$ 29,471.34
			Farming and Horticultural	Ratio 1.0	45,695,000	\$ 0.000229	\$ 10,476.77
			Rural Other	Ratio 1.0	108,271,600	\$ 0.000229	\$ 24,824.08
			Industrial and Commercial	Ratio 1.0	103,663,000	\$ 0.000229	\$ 23,767.44
			Commercial Forestry	Ratio 1.0	12,630,000	\$ 0.000229	\$ 2,895.76
			Residential	Ratio 1.0	2,999,493,100	\$ 0.000229	\$ 687,711.76
			Farming and Horticultural, Rural Other, Residential, Off-shore Islands used and Off-shore Islands unused.		5,409	\$ 144.37	\$ 780,900.00
			Industrial and Commercial and Commercial Forestry		196	\$ 144.37	\$ 28,296.62
Wastewater	Every rating unit in the district to which there is provision or availability of the wastewater service	Fixed amount for each rating unit	Residential	Ratio 1.0	18,311	\$ 832.52	\$ 15,244,251.71
			Non-residential uses:				
			1 water closet/urinal	Ratio 1.0	316	\$ 832.52	\$ 263,075.94
			> 1 water closet/urinal for each water closet/urinal including the first	Ratio 0.5	3,589	\$ 416.26	\$ 1,493,954.98
Wastewater loan - Whangapoua Rd - funds loan servicing for wastewater	Every rating unit where the land is situated where no election to make a payment in advance has been made	Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 0.75	1,169	\$ 624.39	\$ 729,910.86
					9	\$ 381.93	\$ 3,437.38

Rates - Funding impact statement continued

Description	Categories on which rate is set	Factor or factors	Differential Categories	Differential Calculation	Unit of Measure	Indicative Rate or Charge	Revenue sought (GST inclusive)	
Targeted rates and activities funded continued								
Wastewater loan - Cooks Beach - funds loan servicing for wastewater for existing users	Every rating unit where the land is situated where no election to make a payment in advance has been made or urinal within the rating unit	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	102	\$ 698.27	\$ 71,223.36	
			Non-residential uses:					
			1 water closet/urinal	Ratio 1.0	1	\$ 698.27	\$ 698.27	
			> 1 water closet/urinal for each water closet/urinal including the first	Ratio 0.5	0	\$ 349.13	\$ -	
	Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 1.0	4	\$ 698.27	\$ 2,793.07		
		Residential	Ratio 0.5	31	\$ 349.13	\$ 10,823.16		
		Non-residential uses:						
	Every rating unit where the land is situated where an election has been made to pay half in advance	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or urinal within the rating unit	1 water closet/urinal	Ratio 0.5	1	\$ 349.13	\$ 349.13	
			> 1 water closet/urinal for each water closet/urinal including the first	Ratio 0.25	9	\$ 174.57	\$ 1,571.10	
			The availability to the land of the wastewater service (not connected)	Ratio 0.5	1	\$ 349.13	\$ 349.13	
Stormwater	Every rating unit where the land is located in the areas as defined by Council	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 1.0	23,367	\$ 63.66	\$ 1,487,601.07	
	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	827	\$ 38.20	\$ 31,589.32	
				Ratio 1.0	5,505,447,900	\$ 0.000089	\$ 490,579.87	
			Ratio 0.60	128,515,000	\$ 0.000053	\$ 6,871.03		
			Ratio 0.56	7,736	\$ 285.75	\$ 2,210,589.03		
Water supply	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 1.0	11,462	\$ 510.81	\$ 5,854,881.03	
	Fixed amount for each separately used or inhabited part of a rating unit	The provision to the land of the water service (connected) and unmetered and within a scheduled reading scheme		Ratio 0.75	1,530	\$ 383.11	\$ 586,152.15	
		The availability to the land of the water service (not connected)						
Water supplied by volume - funds water supply	Every rating unit that is connected to a meter where a scheduled reading is undertaken	Fixed amount for each cubic metre			1,376,302	\$ 1.27	\$ 1,741,021.48	

Rates - Funding impact statement continued

Description	Categories on which rate is set	Factor or factors	Differential Categories	Differential Calculation	Unit of Measure	Indicative Rate or Charge	Revenue sought (GST inclusive)
Targeted rates and activities funded continued							
Water loan - Coromandel - funds loan servicing for water	Every rating unit where the land is situated where no election to make a payment in advance has been made	Fixed amount for each rating unit		Ratio 1.0	201	\$ 323.03	\$ 64,928.35
	Every rating unit where the land is situated where an election has been made to pay half in advance	Fixed amount for each rating unit		Ratio 0.5	15	\$ 161.51	\$ 2,422.70
Water loan - Ohuka Park - funds loan servicing for water	Every rating unit where the land is situated where no election to make a payment in advance has been made	Fixed amount for each rating unit		Ratio 1.0	62	\$ 289.70	\$ 17,961.40
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			791,462,500	\$ 0.000789	\$ 624,332.56
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			19,728,317,550	\$ 0.000135	\$ 2,670,668.35
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	47	\$ 611.57	\$ 28,743.79
Total revenue rate required (including GST) (excluding penalties)						\$	75,531,755.03

2018/19 Allocation of rates to activities (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 of a fixed bases, are spent on individual activities

	UAGC District	Thames	Coromandel/Colville	Local works and services charge			Tairua/Pauanui	Whangamata
	\$260.52	\$0.00	\$0.00	Mercury Bay	\$0.00	\$0.00	\$0.00	\$0.00
District council								
Local council	\$7.76	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Coastal and hazard management	\$10.45	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Property	\$17.67	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Emergency management	\$7.91	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Economic development	\$22.19	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Community health and safety	\$19.79	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Building control	\$10.95	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Grants and remissions	\$32.70	\$57.27	\$58.43		\$19.01	\$17.94	\$27.58	\$27.58
District roading and footpaths	\$54.58	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Local roading and footpaths	\$0.00	\$14.55	\$7.36		\$18.10	\$14.88	\$15.09	\$15.09
Community spaces and development								
Airfields	\$0.00	\$1.74	\$0.00		\$0.00	\$3.88	\$0.00	\$0.00
Cemeteries	\$0.00	\$11.58	\$20.31		\$10.67	\$3.73	\$5.99	\$5.99
Halls	\$0.00	\$27.47	\$17.63		\$10.13	\$10.12	\$16.95	\$16.95
Swimming pools	\$0.00	\$31.34	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Libraries	\$0.00	\$52.05	\$4.72		\$15.82	\$35.47	\$10.55	\$10.55
Harbour facilities	\$0.00	\$8.39	\$0.56		\$4.78	\$25.34	\$2.46	\$2.46
Local parks and reserves	\$0.00	\$116.41	\$86.71		\$97.31	\$116.84	\$49.22	\$49.22
Public conveniences	\$0.00	\$26.56	\$28.57		\$29.63	\$25.87	\$16.53	\$16.53
Resource consents	\$27.81	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
	\$472.33	\$347.36	\$224.29	\$205.45	\$254.07	\$144.37		

2018/19 Allocation of rates to activities (GST inclusive) continued

General rate and targeted rates 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 and services rate				
		Thames	Coromandel/Colville	Mercury Bay	Tairua/Pauanui	Whangamata
District council	\$3.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Coastal and hazard management	\$1.93	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00
Building control	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
District roading and footpaths	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local roading and footpaths	\$0.00	\$1.20	\$0.45	\$0.90	\$0.69	\$0.60
Property	\$0.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community spaces and development						
Airfields	\$0.00	\$0.03	\$0.00	\$0.00	\$0.08	\$0.00
Halls	\$0.00	\$0.75	\$0.40	\$0.24	\$0.17	\$0.28
Swimming pools	\$0.00	\$1.09	\$0.00	\$0.00	\$0.00	\$0.00
Harbour Facilities	\$0.00	\$0.16	\$0.01	\$0.40	\$0.52	\$0.22
Parks and reserves	\$0.00	\$3.02	\$2.28	\$3.50	\$1.99	\$0.73
Cemeteries	\$0.00	\$0.55	\$0.58	\$0.20	\$0.06	\$0.08
Public conveniences	\$0.00	\$0.51	\$0.62	\$0.54	\$0.42	\$0.23
Libraries	\$0.00	\$1.16	\$0.10	\$0.35	\$0.62	\$0.15
Land drainage	\$0.00	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00
Stormwater	\$0.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rubbish and recycling	\$1.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$10.05	\$8.69	\$4.44	\$6.12	\$4.55	\$2.29

Funding impact statement rating scenarios (inclusive of GST)

Thames

Residential - capital value under \$320,000

Thames	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	94.75	140.60	144.98	153.83	154.47	155.27	157.08	171.35	169.64	166.67	163.18
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	55.21	41.97	43.24	45.49	47.14	49.29	50.56	51.72	53.68	55.14	57.34
Sub-total	1,537.37	1,587.49	1,620.44	1,633.86	1,649.97	1,648.69	1,763.73	1,847.08	1,879.90	1,917.25	1,945.96
Works and services rate	212.23	121.58	127.48	139.34	139.55	141.23	140.59	124.59	127.98	127.79	127.87
Works and services charge	452.17	347.37	356.13	373.96	400.49	403.50	398.65	365.43	376.54	374.18	373.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	25.80	15.15	16.40	16.24	16.87	18.04	19.24	20.29	21.05	21.63	22.39
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Total	2,592.95	2,421.01	2,514.74	2,580.53	2,651.52	2,672.50	2,791.94	2,864.69	2,931.69	2,982.25	3,030.06
Increase/(decrease)		-6.63%	3.87%	2.62%	2.75%	0.79%	4.47%	2.61%	2.34%	1.72%	1.60%

Residential - capital value between \$580,000-\$660,000

Thames	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	152.27	225.96	233.01	247.23	248.25	249.54	252.44	275.38	272.64	267.86	262.25
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	106.87	81.22	83.69	88.04	91.24	95.41	97.86	100.10	103.90	106.72	110.98
Sub-total	1,646.55	1,712.12	1,748.92	1,769.81	1,787.85	1,789.07	1,906.40	1,999.49	2,033.12	2,070.02	2,098.68
Works and services rate	341.09	195.39	204.88	223.95	224.27	226.98	225.95	200.23	205.68	205.37	205.50
Works and services charge	452.17	347.37	356.13	373.96	400.49	403.50	398.65	365.43	376.54	374.18	373.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	56.90	33.42	36.18	35.83	37.22	39.79	42.43	44.75	46.44	47.72	49.39
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Total	2,862.09	2,637.71	2,740.40	2,820.67	2,894.47	2,920.38	3,043.16	3,117.20	3,187.99	3,238.70	3,287.41
Increase/(decrease)		-7.84%	3.89%	2.93%	2.62%	0.90%	4.20%	2.43%	2.27%	1.59%	1.50%

Funding impact statement rating scenarios (inclusive of GST) - continued

Thames

Residential - per QV average - capital value \$454,406

Thames	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	95.32	215.43	222.15	235.70	236.68	237.90	240.68	262.54	259.93	255.37	250.03
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Road and building control CV	53.92	61.51	63.39	66.67	69.10	72.26	74.12	75.81	78.69	80.82	84.05
Sub-total	1,536.65	1,681.87	1,717.75	1,736.92	1,754.14	1,754.29	1,870.89	1,962.37	1,995.20	2,031.64	2,059.52
Works and services rate	213.52	186.29	195.33	213.51	213.82	216.40	215.42	190.89	196.09	195.80	195.92
Works and services charge	452.17	347.37	356.13	373.96	400.49	403.50	398.65	365.43	376.54	374.18	373.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	24.57	21.38	23.15	22.92	23.81	25.45	27.14	28.63	29.71	30.53	31.59
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Total	2,592.29	2,586.32	2,686.64	2,764.44	2,836.90	2,860.68	2,981.83	3,054.62	3,123.75	3,173.55	3,220.88

Increase/(decrease) -0.23% 3.88% 2.90% 2.62% 0.84% 4.23% 2.44% 2.26% 1.59% 1.49%

Rural other - capital value \$505,000

Thames	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	179.85	351.50	362.46	384.58	386.17	388.17	392.69	428.37	424.10	416.67	407.95
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Road and building control CV	69.56	68.36	70.44	74.10	76.80	80.30	82.37	84.25	87.45	89.82	93.40
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	805.59	992.27	1,032.58	1,076.53	1,084.61	1,095.57	1,123.64	1,185.27	1,200.45	1,205.15	1,211.52
Works and services rate	402.87	303.95	318.70	348.36	348.86	353.07	351.48	311.46	319.95	319.46	319.67
Works and services charge	452.17	347.37	356.13	373.96	400.49	403.50	398.65	365.43	376.54	374.18	373.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	18.94	13.81	14.95	14.81	15.38	16.45	17.54	18.50	19.20	19.72	20.41
Total	1,760.82	1,721.06	1,791.08	1,881.61	1,919.78	1,943.71	1,971.26	1,964.85	2,003.40	2,008.12	2,017.35

Increase/(decrease) -2.26% 4.07% 5.05% 2.03% 1.25% 1.42% -0.33% 1.96% 0.24% 0.46%

Funding impact statement rating scenarios (inclusive of GST) - continued

Thames

Farming and horticultural - capital value \$4,820,000

Thames	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	1,596.42	2,560.89	2,640.78	2,801.91	2,813.51	2,828.07	2,861.03	3,120.97	3,089.88	3,035.73	2,972.21
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	781.87	652.49	672.35	707.23	732.98	766.44	786.17	804.11	834.68	857.28	891.51
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	2,934.47	3,785.80	3,912.80	4,127.00	4,168.13	4,221.61	4,295.79	4,597.72	4,613.45	4,591.68	4,573.88
Land drainage	537.79	403.01	420.67	35.81	36.91	38.11	39.38	40.79	42.32	43.95	45.72
Works and services rate	5,959.99	3,690.79	3,869.95	4,230.10	4,236.20	4,287.32	4,268.01	3,782.06	3,885.08	3,879.21	3,881.74
Works and services charge	452.17	347.37	356.13	373.96	400.49	403.50	398.65	365.43	376.54	374.18	373.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Water	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Total	10,168.56	8,512.73	8,885.12	9,116.04	9,215.93	9,336.46	9,391.61	9,209.12	9,356.33	9,340.83	9,342.57
Increase/(decrease)		-16.28%	4.37%	2.60%	1.10%	1.31%	0.59%	-1.94%	1.60%	-0.17%	0.02%

Commercial - capital value \$1,740,000

Thames	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	434.32	672.86	693.85	736.19	739.23	743.06	751.72	820.02	811.85	797.62	780.93
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	292.10	235.55	242.71	255.31	264.60	276.68	283.80	290.28	301.31	309.47	321.83
Economic development rate	1,010.20	844.05	862.74	1,024.37	916.07	928.83	888.99	897.40	923.55	911.40	928.10
Sub-total	3,124.03	3,157.39	3,231.53	3,450.41	3,368.27	3,392.70	3,480.61	3,631.71	3,693.30	3,713.95	3,756.31
Works and services rate	972.87	581.84	610.09	666.86	667.82	675.88	672.84	596.23	612.47	611.55	611.95
Works and services charge	452.17	347.37	356.13	373.96	400.49	403.50	398.65	365.43	376.54	374.18	373.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Water	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Stormwater - rate	151.47	95.35	103.24	102.24	106.20	113.53	121.07	127.68	132.51	136.17	140.92
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Total	5,065.93	4,531.37	4,695.27	5,010.60	4,987.42	5,046.66	5,142.90	5,228.36	5,341.03	5,377.24	5,443.01
Increase/(decrease)		-10.55%	3.62%	6.72%	-0.46%	1.19%	1.91%	1.66%	2.16%	0.68%	1.22%

Funding impact statement rating scenarios (inclusive of GST) - continued

Coromandel

Residential - capital value under \$320,000

Coromandel	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	94.75	140.60	144.98	153.83	154.47	155.27	157.08	171.35	169.64	166.67	163.18
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	55.21	41.97	43.24	45.49	47.14	49.29	50.56	51.72	53.68	55.14	57.34
Sub-total	1,537.37	1,587.49	1,620.44	1,633.86	1,649.97	1,648.69	1,763.73	1,847.08	1,879.90	1,917.25	1,945.96
Works and services rate	103.33	62.28	68.79	70.64	68.57	71.43	72.64	79.55	84.99	82.97	80.36
Works and services charge	269.32	224.29	242.42	247.72	242.00	250.49	253.63	276.95	294.26	285.68	277.23
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	25.80	15.15	16.40	16.24	16.87	18.04	19.24	20.29	21.05	21.63	22.39
Water Loan	183.11	161.51	316.14	309.17	305.72	306.84	307.29	307.00	306.06	306.92	307.38
Water	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Total	2,484.31	2,400.15	2,658.48	2,694.76	2,727.77	2,756.54	2,886.25	3,038.17	3,112.49	3,155.85	3,194.03
Increase/(decrease)		-3.39%	10.76%	1.36%	1.23%	1.05%	4.71%	5.26%	2.45%	1.39%	1.21%

Residential - capital value between \$580,000-\$660,000

Coromandel	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	152.27	225.96	233.01	247.23	248.25	249.54	252.44	275.38	272.64	267.86	262.25
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	106.87	81.22	83.69	88.04	91.24	95.41	97.86	100.10	103.90	106.72	110.98
Sub-total	1,646.55	1,712.12	1,748.92	1,769.81	1,787.85	1,789.07	1,906.40	1,999.49	2,033.12	2,070.02	2,098.68
Works and services rate	166.07	100.10	110.55	113.53	110.20	114.79	116.75	127.85	136.60	133.34	129.15
Works and services charge	269.32	224.29	242.42	247.72	242.00	250.49	253.63	276.95	294.26	285.68	277.23
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	56.90	33.42	36.18	35.83	37.22	39.79	42.43	44.75	46.44	47.72	49.39
Water Loan	366.22	323.03	316.14	309.17	305.72	306.84	307.29	307.00	306.06	306.92	307.38
Water	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Total	2,870.44	2,742.36	2,848.50	2,893.19	2,927.64	2,962.04	3,096.22	3,263.34	3,342.69	3,385.08	3,422.53
Increase/(decrease)		-4.46%	3.87%	1.57%	1.19%	1.17%	4.53%	5.40%	2.43%	1.27%	1.11%

Funding impact statement rating scenarios (inclusive of GST) - continued

Coromandel

Residential - per QV average - capital value \$475,897

Coromandel	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	129.65	248.00	255.73	271.34	272.46	273.87	277.06	302.24	299.22	293.98	287.83
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	63.16	64.42	66.38	69.83	72.37	75.67	77.62	79.39	82.41	84.64	88.02
Sub-total	1,580.22	1,717.35	1,754.33	1,775.71	1,793.19	1,793.68	1,910.78	2,005.64	2,038.22	2,074.07	2,101.30
Works and services rate	141.40	109.86	121.33	124.61	120.95	125.99	128.13	140.32	149.92	146.35	141.75
Works and services charge	269.32	224.29	242.42	247.72	242.00	250.49	253.63	276.95	294.26	285.68	277.23
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	24.74	20.40	22.09	21.88	22.72	24.29	25.91	27.32	28.35	29.14	30.15
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Total	2,381.06	2,421.32	2,534.47	2,587.04	2,623.51	2,655.49	2,788.17	2,957.54	3,036.97	3,076.63	3,111.14
Increase/(decrease)		1.69%	4.67%	2.07%	1.41%	1.22%	5.00%	6.07%	2.69%	1.31%	1.12%
Rural other - capital value \$505,000											
Coromandel	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	179.85	351.50	362.46	384.58	386.17	388.17	392.69	428.37	424.10	416.67	407.95
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	69.56	68.36	70.44	74.10	76.80	80.30	82.37	84.25	87.45	89.82	93.40
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	805.59	992.27	1,032.58	1,076.53	1,084.61	1,095.57	1,123.64	1,185.27	1,200.45	1,205.15	1,211.52
Works and services rate	196.15	155.70	171.97	176.61	171.43	178.57	181.61	198.87	212.48	207.42	200.90
Works and services charge	269.32	224.29	242.42	247.72	242.00	250.49	253.63	276.95	294.26	285.68	277.23
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	18.94	13.81	14.95	14.81	15.38	16.45	17.54	18.50	19.20	19.72	20.41
Total	1,371.24	1,449.74	1,530.64	1,583.62	1,583.85	1,616.20	1,656.36	1,763.78	1,813.67	1,807.57	1,802.68
Increase/(decrease)		5.72%	5.58%	3.46%	0.01%	2.04%	2.49%	6.49%	2.83%	-0.34%	-0.27%

Funding impact statement rating scenarios (inclusive of GST) - continued

Coromandel

Farming and horticultural - capital value \$4,820,000

Coromandel	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	1,596.42	2,560.89	2,640.78	2,801.91	2,813.51	2,828.07	2,861.03	3,120.97	3,089.88	3,035.73	2,972.21
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	781.87	652.49	672.35	707.23	732.98	766.44	786.17	804.11	834.68	857.28	891.51
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	2,934.47	3,785.80	3,912.80	4,127.00	4,168.13	4,221.61	4,295.79	4,597.72	4,613.45	4,591.68	4,573.88
Land drainage	-	-	-	-	-	-	-	-	-	-	-
Works and services rate	2,901.78	1,890.70	2,088.17	2,144.55	2,081.64	2,168.31	2,205.26	2,414.90	2,580.16	2,518.67	2,439.54
Works and services charge	269.32	224.29	242.42	247.72	242.00	250.49	253.63	276.95	294.26	285.68	277.23
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Total	6,105.57	5,900.80	6,243.39	6,519.27	6,491.77	6,640.41	6,754.67	7,289.58	7,487.87	7,396.03	7,290.64

Increase/(decrease) -3.35% 5.81% -0.42% 4.42% 2.29% 1.72% 7.92% 2.72% -1.23% -1.42%

Commercial - capital value \$1,740,000

Coromandel	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	434.32	672.86	693.85	736.19	739.23	743.06	751.72	820.02	811.85	797.62	780.93
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	118.75	100.10	103.31	94.21	95.70	95.53	96.24	98.20	101.17	102.29	104.69
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	292.10	235.55	242.71	255.31	264.60	276.68	283.80	290.28	301.31	309.47	321.83
Economic development rate	1,010.20	844.05	862.74	1,024.37	916.07	928.83	888.99	897.40	923.55	911.40	928.10
Sub-total	3,124.03	3,157.39	3,231.53	3,450.41	3,368.27	3,392.70	3,480.61	3,631.71	3,693.30	3,713.95	3,756.31
Works and services rate	473.67	298.06	329.19	338.08	328.17	341.83	347.65	380.70	406.75	397.06	394.59
Works and services charge	269.32	224.29	242.42	247.72	242.00	250.49	253.63	276.95	294.26	285.68	277.23
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Stormwater - rate	151.47	95.35	103.24	102.24	106.20	113.53	121.07	127.68	132.51	136.17	140.92
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Total	4,383.87	4,124.51	4,300.67	4,555.58	4,489.27	4,559.59	4,672.69	4,924.35	5,053.04	5,074.25	5,119.75

Increase/(decrease) -5.92% 4.27% -1.46% 5.93% 1.57% 2.48% 5.39% 2.61% 0.42% 0.90%

Funding impact statement rating scenarios (inclusive of GST) - continued

Mercury Bay

Residential - capital value under \$320,000

Mercury Bay	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	94.75	140.60	144.98	153.83	154.47	155.27	157.08	171.35	169.64	166.67	163.18
UAGC	437.43	472.32	496.37	523.65	525.95	531.58	552.34	574.45	587.73	596.38	605.47
Solid waste	130.18	109.73	113.25	103.28	104.91	104.72	105.50	107.65	110.91	112.13	114.76
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	55.21	41.97	43.24	45.49	47.14	49.29	50.56	51.72	53.68	55.14	57.34
Sub-total	1,548.80	1,597.12	1,630.39	1,642.93	1,659.18	1,657.89	1,772.99	1,856.53	1,889.64	1,927.09	1,956.04
Works and services rate	119.47	85.66	89.76	97.19	94.64	97.33	103.79	107.37	113.93	116.59	118.65
Works and services charge	249.75	205.45	217.44	233.27	226.70	233.67	249.37	258.66	276.78	281.50	287.41
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	25.80	15.15	16.40	16.24	16.87	18.04	19.24	20.29	21.05	21.63	22.39
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Total	2,540.48	2,477.85	2,569.01	2,623.33	2,654.60	2,676.68	2,819.37	2,952.51	3,028.13	3,086.90	3,142.09
Increase/(decrease)		-2.47%	3.68%	2.11%	1.19%	0.83%	5.33%	4.72%	2.56%	1.94%	1.79%

Residential - capital value between \$580,000-\$660,000

Mercury Bay	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	152.27	225.96	233.01	247.23	248.25	249.54	252.44	275.38	272.64	267.86	262.25
UAGC	437.43	472.32	496.37	523.65	525.95	531.58	552.34	574.45	587.73	596.38	605.47
Solid waste	130.18	109.73	113.25	103.28	104.91	104.72	105.50	107.65	110.91	112.13	114.76
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	106.87	81.22	83.69	88.04	91.24	95.41	97.86	100.10	103.90	106.72	110.98
Sub-total	1,657.97	1,721.75	1,758.87	1,778.88	1,797.06	1,798.27	1,915.66	2,008.94	2,042.85	2,079.86	2,108.75
Works and services rate	192.01	137.67	144.25	156.19	152.11	156.42	166.80	172.56	183.10	187.38	190.68
Works and services charge	249.75	205.45	217.44	233.27	226.70	233.67	249.37	258.66	276.78	281.50	287.41
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	56.90	33.42	36.18	35.83	37.22	39.79	42.43	44.75	46.44	47.72	49.39
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Total	2,753.30	2,672.75	2,771.77	2,837.87	2,870.29	2,897.91	3,048.25	3,194.58	3,275.90	3,336.55	3,393.84
Increase/(decrease)		-2.93%	3.70%	2.38%	1.14%	0.96%	5.19%	4.80%	2.55%	1.85%	1.72%

Funding impact statement rating scenarios (inclusive of GST) - continued

Mercury Bay

Residential - per QV average - capital value \$640,732

Mercury Bay	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	167.74	348.49	359.36	381.29	382.87	384.85	389.33	424.71	420.48	413.11	404.46
UAGC	437.43	472.32	496.37	523.65	525.95	531.58	552.34	574.45	587.73	596.38	605.47
Solid waste	130.18	109.73	113.25	103.28	104.91	104.72	105.50	107.65	110.91	112.13	114.76
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	75.73	86.74	89.38	94.01	97.44	101.88	104.51	106.89	110.96	113.96	118.51
Sub-total	1,642.31	1,849.79	1,890.90	1,918.91	1,937.88	1,940.06	2,059.20	2,165.06	2,197.74	2,232.35	2,258.49
Works and services rate	211.52	212.32	222.48	240.89	234.59	241.24	257.25	266.13	282.38	288.98	294.08
Works and services charge	249.75	205.45	217.44	233.27	226.70	233.67	249.37	258.66	276.78	281.50	287.41
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	26.91	26.17	28.34	28.07	29.15	31.17	33.24	35.05	36.38	37.38	38.68
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Total	2,727.15	2,868.20	2,974.18	3,054.84	3,085.52	3,115.89	3,273.04	3,434.57	3,520.01	3,580.31	3,636.28

Increase/(decrease) 5.17% 3.70% 2.71% 1.00% 0.98% 5.04% 4.94% 2.49% 1.71% 1.56%

Rural other - capital value \$505,000

Mercury Bay	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	179.85	351.50	362.46	384.58	386.17	388.17	392.69	428.37	424.10	416.67	407.95
UAGC	437.43	472.32	496.37	523.65	525.95	531.58	552.34	574.45	587.73	596.38	605.47
Solid waste	130.18	109.73	113.25	103.28	104.91	104.72	105.50	107.65	110.91	112.13	114.76
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	69.56	68.36	70.44	74.10	76.80	80.30	82.37	84.25	87.45	89.82	93.40
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	817.01	1,001.90	1,042.52	1,085.60	1,093.82	1,104.77	1,132.90	1,194.72	1,210.19	1,215.00	1,221.59
Works and services rate	226.79	214.15	224.39	242.96	236.61	243.32	259.47	268.42	284.81	291.47	296.61
Works and services charge	249.75	205.45	217.44	233.27	226.70	233.67	249.37	258.66	276.78	281.50	287.41
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	18.94	13.81	14.95	14.81	15.38	16.45	17.54	18.50	19.20	19.72	20.41
Total	1,393.73	1,498.97	1,568.03	1,644.60	1,642.94	1,673.33	1,739.23	1,824.48	1,878.24	1,897.28	1,918.65

Increase/(decrease) 7.55% 4.61% 4.88% -0.10% 1.85% 3.94% 4.90% 2.95% 1.01% 1.13%

Funding impact statement rating scenarios (inclusive of GST) - continued

Mercury Bay

Farming and horticultural - capital value \$4,820,000

Mercury Bay	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	1,596.42	2,560.89	2,640.78	2,801.91	2,813.51	2,828.07	2,861.03	3,120.97	3,089.88	3,035.73	2,972.21
UAGC	437.43	472.32	496.37	523.65	525.95	531.58	552.34	574.45	587.73	596.38	605.47
Solid waste	130.18	109.73	113.25	103.28	104.91	104.72	105.50	107.65	110.91	112.13	114.76
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	781.87	652.49	672.35	707.23	732.98	766.44	786.17	804.11	834.68	857.28	891.51
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	2,945.89	3,795.43	3,922.74	4,136.07	4,177.34	4,230.81	4,305.05	4,607.17	4,623.19	4,601.52	4,583.95
Land drainage	-	-	-	-	-	-	-	-	-	-	-
Works and services rate	3,355.09	2,600.40	2,724.78	2,950.28	2,873.09	2,954.65	3,150.71	3,259.39	3,458.46	3,539.32	3,601.74
Works and services charge	249.75	205.45	217.44	233.27	226.70	233.67	249.37	258.66	276.78	281.50	287.41
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Water	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Total	7,066.16	7,112.09	7,411.27	7,885.37	7,863.91	8,013.76	8,299.17	8,750.70	8,997.89	9,072.84	9,138.10

Increase/(decrease) **0.65%** **4.21%** **6.40%** **-0.27%** **1.91%** **3.56%** **5.44%** **2.82%** **0.83%** **0.72%**

Commercial - capital value \$1,740,000

Mercury Bay	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	434.32	672.86	693.85	736.19	739.23	743.06	751.72	820.02	811.85	797.62	780.93
UAGC	437.43	472.32	496.37	523.65	525.95	531.58	552.34	574.45	587.73	596.38	605.47
Solid waste	130.18	109.73	113.25	103.28	104.91	104.72	105.50	107.65	110.91	112.13	114.76
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	292.10	235.55	242.71	255.31	264.60	276.68	283.80	290.28	301.31	309.47	321.83
Economic development rate	1,010.20	844.05	862.74	1,024.37	916.07	928.83	888.99	897.40	923.55	911.40	928.10
Sub-total	3,135.46	3,167.02	3,241.47	3,459.48	3,377.48	3,401.89	3,489.87	3,641.16	3,703.03	3,723.79	3,766.38
Works and services rate	547.66	409.95	429.55	465.10	452.93	465.79	496.70	513.83	545.22	557.96	567.80
Works and services charge	249.75	205.45	217.44	233.27	226.70	233.67	249.37	258.66	276.78	281.50	287.41
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Stormwater - rate	151.47	95.35	103.24	102.24	106.20	113.53	121.07	127.68	132.51	136.17	140.92
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Total	4,449.72	4,227.18	4,385.99	4,677.22	4,607.95	4,675.94	4,826.74	5,048.63	5,183.75	5,240.81	5,323.23

Increase/(decrease) **-5.00%** **3.76%** **6.64%** **-1.48%** **1.48%** **3.23%** **4.60%** **2.68%** **1.10%** **1.57%**

Funding impact statement rating scenarios (inclusive of GST) - continued

Mercury Bay

Islands - capital value \$44,500,000

Mercury Bay	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	9,184.57	19,081.17	19,676.37	20,876.96	20,963.37	21,071.92	21,317.48	23,254.25	23,022.61	22,619.15	22,145.89
UAGC	2,624.56	2,833.90	2,978.22	3,141.89	3,155.69	531.58	552.34	574.45	587.73	596.38	605.47
Solid waste	-	-	-	-	-	-	-	-	-	-	-
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roadings and building control CV	5,259.43	6,024.07	6,207.35	6,529.43	6,767.12	7,076.01	7,258.23	7,423.81	7,706.03	7,914.73	8,230.71
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	17,068.56	27,939.14	28,861.93	30,548.29	30,886.18	28,679.50	29,128.05	31,252.51	31,316.36	31,130.26	30,982.06
Land drainage	-	-	-	-	-	-	-	-	-	-	-
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Works and services rate	11,581.53	11,625.31	12,181.37	13,189.47	12,844.42	13,209.04	14,085.53	14,571.37	15,461.36	15,822.85	16,101.91
Works and services charge	1,615.92	1,345.76	242.42	247.72	242.00	250.49	253.63	276.95	294.26	285.68	277.23
Total	30,266.01	40,910.22	41,285.73	43,985.48	43,972.60	42,139.03	43,467.21	46,100.83	47,071.99	47,238.78	47,361.20
Increase/(decrease)		35.17%	0.92%	6.54%	-0.03%	-4.17%	3.15%	6.06%	2.11%	0.35%	0.26%

Funding impact statement rating scenarios (inclusive of GST) - continued

Tairua-Pauanui

Residential - capital value under \$320,000

	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
Tairua-Pauanui											
General rate	94.75	140.60	144.98	153.83	154.47	155.27	157.08	171.35	169.64	166.67	163.18
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	139.31	117.42	121.20	110.52	112.27	112.07	112.90	115.20	118.69	120.00	122.81
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Road and building control CV	55.21	41.97	43.24	45.49	47.14	49.29	50.56	51.72	53.68	55.14	57.34
Sub-total	1,557.93	1,604.82	1,638.33	1,650.17	1,666.54	1,665.23	1,780.39	1,864.08	1,897.42	1,934.96	1,964.09
Works and services rate	98.14	63.45	66.04	69.22	66.57	70.43	67.00	68.67	68.06	69.16	66.52
Works and services charge	301.77	254.06	266.09	272.81	266.01	275.58	266.16	267.17	270.68	268.98	263.64
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	25.80	15.15	16.40	16.24	16.87	18.04	19.24	20.29	21.05	21.63	22.39
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Total	2,580.32	2,511.96	2,601.88	2,642.14	2,673.20	2,699.02	2,806.78	2,929.88	2,983.93	3,034.83	3,074.25
Increase/(decrease)		-2.65%	3.58%	1.55%	1.18%	0.97%	3.99%	4.39%	1.84%	1.71%	1.30%

Residential - capital value between \$580,000-\$660,000

	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
Tairua-Pauanui											
General rate	152.27	225.96	233.01	247.23	248.25	249.54	252.44	275.38	272.64	267.86	262.25
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	139.31	117.42	121.20	110.52	112.27	112.07	112.90	115.20	118.69	120.00	122.81
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Road and building control CV	106.87	81.22	83.69	88.04	91.24	95.41	97.86	100.10	103.90	106.72	110.98
Sub-total	1,667.11	1,729.44	1,766.80	1,786.11	1,804.42	1,805.61	1,923.06	2,016.49	2,050.63	2,087.73	2,116.80
Works and services rate	157.73	101.98	106.14	111.25	106.99	113.19	107.68	110.37	109.38	111.16	106.91
Works and services charge	301.77	254.06	266.09	272.81	266.01	275.58	266.16	267.17	270.68	268.98	263.64
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	56.90	33.42	36.18	35.83	37.22	39.79	42.43	44.75	46.44	47.72	49.39
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Total	2,780.19	2,693.37	2,790.24	2,839.71	2,871.84	2,903.92	3,013.32	3,148.45	3,203.86	3,255.68	3,294.35
Increase/(decrease)		-3.12%	3.60%	1.77%	1.13%	1.12%	3.77%	4.48%	1.76%	1.62%	1.19%

Funding impact statement rating scenarios (inclusive of GST) - continued

Tairua-Pauanui

Residential - per QV average - capital value \$829,979

Tairua-Pauanui	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	305.39	588.23	606.58	643.59	646.25	649.60	657.17	716.88	709.74	697.30	682.71
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	139.31	117.42	121.20	110.52	112.27	112.07	112.90	115.20	118.69	120.00	122.81
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	113.45	112.36	115.77	121.78	126.21	131.98	135.37	138.46	143.73	147.62	153.51
Sub-total	1,826.81	2,122.84	2,172.45	2,216.22	2,237.40	2,242.24	2,365.30	2,496.36	2,527.56	2,558.07	2,579.79
Works and services rate	316.34	265.48	276.30	289.61	278.51	294.65	280.33	287.31	284.74	289.37	278.32
Works and services charge	301.77	254.06	266.09	272.81	266.01	275.58	266.16	267.17	270.68	268.98	263.64
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	28.18	21.76	23.57	23.34	24.24	25.92	27.64	29.15	30.25	31.08	32.17
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Total	3,069.77	3,238.62	3,353.43	3,435.68	3,463.37	3,508.14	3,613.41	3,789.65	3,839.95	3,887.60	3,911.53

Increase/(decrease)

	5.50%	5.50%	3.55%	2.45%	0.81%	1.29%	3.00%	4.88%	1.33%	1.24%	0.62%
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Rural other - capital value \$505,000

Tairua-Pauanui	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	179.85	351.50	362.46	384.58	386.17	388.17	392.69	428.37	424.10	416.67	407.95
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	139.31	117.42	121.20	110.52	112.27	112.07	112.90	115.20	118.69	120.00	122.81
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	69.56	68.36	70.44	74.10	76.80	80.30	82.37	84.25	87.45	89.82	93.40
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	826.15	1,009.60	1,050.46	1,092.84	1,101.17	1,112.11	1,140.30	1,202.27	1,217.97	1,222.86	1,229.64
Works and services rate	186.30	158.63	165.10	173.06	166.42	176.07	167.51	171.68	170.14	172.91	166.31
Works and services charge	301.77	254.06	266.09	272.81	266.01	275.58	266.16	267.17	270.68	268.98	263.64
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	18.94	13.81	14.95	14.81	15.38	16.45	17.54	18.50	19.20	19.72	20.41
Total	1,414.40	1,499.77	1,565.33	1,621.47	1,619.42	1,655.32	1,671.46	1,743.80	1,765.25	1,774.07	1,772.62

Funding impact statement rating scenarios (inclusive of GST) - continued

Tairua-Pauanui

Farming and horticultural - capital value \$4,820,000

Tairua-Pauanui	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	1,596.42	2,560.89	2,640.78	2,801.91	2,813.51	2,828.07	2,861.03	3,120.97	3,089.88	3,035.73	2,972.21
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	-	-	-	-	-	-	-	-	-	-	-
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Road and building control CV	781.87	652.49	672.35	707.23	732.98	766.44	786.17	804.11	834.68	857.28	891.51
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	2,815.72	3,685.71	3,809.48	4,032.78	4,072.43	4,126.08	4,199.54	4,499.52	4,512.28	4,489.38	4,469.19
Land drainage	-	-	-	-	-	-	-	-	-	-	-
Works and services rate	2,756.14	1,926.28	2,004.79	2,101.40	2,020.83	2,137.97	2,034.04	2,084.67	2,066.04	2,099.65	2,019.48
Works and services charge	301.77	254.06	266.09	272.81	266.01	275.58	266.16	267.17	270.68	268.98	263.64
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Total	5,873.63	5,866.05	6,080.36	6,407.00	6,359.27	6,539.62	6,499.75	6,851.36	6,848.99	6,858.01	6,752.30

Increase/(decrease) -0.13% 3.65% 5.37% -0.74% 2.84% -0.61% 5.41% -0.03% 0.13% -1.54%

Commercial - capital value \$1,740,000

Tairua-Pauanui	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	434.32	672.86	693.85	736.19	739.23	743.06	751.72	820.02	811.85	797.62	780.93
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	139.31	117.42	121.20	110.52	112.27	112.07	112.90	115.20	118.69	120.00	122.81
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Road and building control CV	292.10	235.55	242.71	255.31	264.60	276.68	283.80	290.28	301.31	309.47	321.83
Economic development rate	1,010.20	844.05	862.74	1,024.37	916.07	928.83	888.99	897.40	923.55	911.40	928.10
Sub-total	3,144.59	3,174.72	3,249.41	3,466.72	3,384.83	3,409.23	3,497.27	3,648.71	3,710.81	3,731.65	3,774.43
Works and services rate	449.90	303.67	316.05	331.28	318.58	337.04	320.66	328.64	325.70	331.00	318.36
Works and services charge	301.77	254.06	266.09	272.81	266.01	275.58	266.16	267.17	270.68	268.98	263.64
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	284.14	285.75	325.57	349.18	374.21	385.92	389.78	423.12	438.95	451.81	468.09
Stormwater - rate	151.47	95.35	103.24	102.24	106.20	113.53	121.07	127.68	132.51	136.17	140.92
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Total	4,413.11	4,177.22	4,329.08	4,590.18	4,520.26	4,596.43	4,674.89	4,879.50	4,965.92	5,009.21	5,058.06

Increase/(decrease) -5.35% 3.64% 6.03% -1.52% 1.69% 1.71% 4.38% 1.77% 0.87% 0.98%

Funding impact statement rating scenarios (inclusive of GST) - continued

Tairua-Pauanui

Forestry - capital value \$9,500,000

Tairua/Pauanui	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	4,873.54	8,837.60	9,113.26	9,669.33	9,709.35	9,759.63	9,873.36	10,770.39	10,663.10	10,476.24	10,257.04
UAGC	-	-	-	-	-	-	-	-	-	-	-
Solid waste	-	-	-	-	-	-	-	-	-	-	-
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	1,308.63	1,286.04	1,325.16	1,393.92	1,444.67	1,510.61	1,549.51	1,584.86	1,645.11	1,689.66	1,757.12
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	6,182.17	10,123.63	10,438.43	11,063.25	11,154.02	11,270.23	11,422.87	12,355.25	12,308.21	12,165.90	12,014.16
Land drainage	-	-	-	-	-	-	-	-	-	-	-
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Works and services rate	5,150.66	4,305.79	4,481.29	4,697.25	4,517.15	4,778.98	4,546.67	4,659.86	4,618.20	4,693.33	4,514.13
Works and services charge	-	-	-	-	-	-	-	-	-	-	-
Total	11,332.83	14,429.43	14,919.71	15,760.50	15,671.16	16,049.22	15,969.54	17,015.11	16,926.41	16,859.23	16,528.29
Increase/(decrease)		27.32%	3.40%	5.64%	-0.57%	2.41%	-0.50%	6.55%	-0.52%	-0.40%	-1.96%

Funding impact statement rating scenarios (inclusive of GST) - continued

Whangamata

Residential - capital value under \$320,000

Whangamata	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	94.75	140.60	144.98	153.83	154.47	155.27	157.08	171.35	169.64	166.67	163.18
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	139.31	117.42	121.20	110.52	112.27	112.07	112.90	115.20	118.69	120.00	122.81
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	55.21	41.97	43.24	45.49	47.14	49.29	50.56	51.72	53.68	55.14	57.34
Sub-total	1,557.93	1,604.82	1,638.33	1,650.17	1,666.54	1,665.23	1,780.39	1,864.08	1,897.42	1,934.96	1,964.09
Works and services rate	80.47	32.10	40.05	40.38	41.03	42.14	40.76	40.79	41.86	41.19	41.04
Works and services charge	228.84	144.37	179.75	179.44	182.45	187.19	181.17	181.61	187.47	184.01	183.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	25.80	15.15	16.40	16.24	16.87	18.04	19.24	20.29	21.05	21.63	22.39
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Total	2,489.71	2,370.91	2,489.55	2,519.94	2,564.10	2,582.35	2,695.54	2,816.44	2,874.53	2,921.88	2,968.26
Increase/(decrease)		-4.77%	5.00%	1.22%	1.75%	0.71%	4.38%	4.48%	2.06%	1.65%	1.59%

Residential - capital value between \$580,000-\$660,000

Whangamata	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	152.27	225.96	233.01	247.23	248.25	249.54	252.44	275.38	272.64	267.86	262.25
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	139.31	117.42	121.20	110.52	112.27	112.07	112.90	115.20	118.69	120.00	122.81
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	106.87	81.22	83.69	88.04	91.24	95.41	97.86	100.10	103.90	106.72	110.98
Sub-total	1,667.11	1,729.44	1,766.80	1,786.11	1,804.42	1,805.61	1,923.06	2,016.49	2,050.63	2,087.73	2,116.80
Works and services rate	129.33	51.59	64.37	64.90	65.94	67.73	65.51	65.55	67.27	66.19	65.95
Works and services charge	228.84	144.37	179.75	179.44	182.45	187.19	181.17	181.61	187.47	184.01	183.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	56.90	33.42	36.18	35.83	37.22	39.79	42.43	44.75	46.44	47.72	49.39
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Total	2,678.85	2,533.29	2,662.13	2,699.99	2,747.24	2,770.07	2,886.15	3,018.07	3,078.54	3,125.75	3,172.88
Increase/(decrease)		-5.43%	5.09%	1.42%	1.75%	0.83%	4.19%	4.57%	2.00%	1.53%	1.51%

Funding impact statement rating scenarios (inclusive of GST) - continued

Whangamata

Residential - per QV average - capital value \$790,266

Whangamata	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	241.89	607.70	626.65	664.89	667.64	671.10	678.92	740.60	733.22	720.37	705.30
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	139.31	117.42	121.20	110.52	112.27	112.07	112.90	115.20	118.69	120.00	122.81
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	95.75	106.98	110.23	115.95	120.18	125.66	128.90	131.84	136.85	140.56	146.17
Sub-total	1,745.61	2,136.93	2,186.99	2,231.69	2,252.74	2,257.42	2,380.57	2,513.45	2,544.16	2,574.08	2,595.04
Works and services rate	205.44	138.74	173.11	174.55	177.34	182.15	176.17	176.29	180.92	178.02	177.37
Works and services charge	228.84	144.37	179.75	179.44	182.45	187.19	181.17	181.61	187.47	184.01	183.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	27.34	16.50	17.86	17.69	18.38	19.65	20.95	22.09	22.93	23.56	24.38
Water Loan	-	-	-	-	-	-	-	-	-	-	-
Water	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Total	2,803.90	3,011.01	3,172.74	3,237.07	3,288.12	3,316.17	3,432.84	3,603.12	3,662.21	3,699.76	3,737.54
Increase/(decrease)		7.39%	5.37%	2.03%	1.58%	0.85%	3.52%	4.96%	1.64%	1.03%	1.02%

Rural other - capital value \$505,000

Whangamata	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	179.85	351.50	362.46	384.58	386.17	388.17	392.69	428.37	424.10	416.67	407.95
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	139.31	117.42	121.20	110.52	112.27	112.07	112.90	115.20	118.69	120.00	122.81
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	69.56	68.36	70.44	74.10	76.80	80.30	82.37	84.25	87.45	89.82	93.40
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	826.15	1,009.60	1,050.46	1,092.84	1,101.17	1,112.11	1,140.30	1,202.27	1,217.97	1,222.86	1,229.64
Works and services rate	152.75	80.25	100.13	100.96	102.58	105.36	101.90	101.97	104.64	102.97	102.59
Works and services charge	228.84	144.37	179.75	179.44	182.45	187.19	181.17	181.61	187.47	184.01	183.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Stormwater - rate	18.94	13.81	14.95	14.81	15.38	16.45	17.54	18.50	19.20	19.72	20.41
Total	1,307.92	1,311.69	1,414.02	1,456.00	1,472.02	1,496.23	1,520.85	1,588.53	1,616.55	1,619.15	1,628.40
Increase/(decrease)		0.29%	7.80%	2.97%	1.10%	1.64%	1.65%	4.45%	1.76%	0.16%	0.57%

Funding impact statement rating scenarios (inclusive of GST) - continued

Whangamata

Farming and horticultural - capital value \$4,820,000

Whangamata	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	1,596.42	2,560.89	2,640.78	2,801.91	2,813.51	2,828.07	2,861.03	3,120.97	3,089.88	3,035.73	2,972.21
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	-	-	-	-	-	-	-	-	-	-	-
Wastewater	-	-	-	-	-	-	-	-	-	-	-
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	781.87	652.49	672.35	707.23	732.98	766.44	786.17	804.11	834.68	857.28	891.51
Economic development rate	-	-	-	-	-	-	-	-	-	-	-
Sub-total	2,815.72	3,685.71	3,809.48	4,032.78	4,072.43	4,126.08	4,199.54	4,499.52	4,512.28	4,489.38	4,469.19
Land drainage	-	-	-	-	-	-	-	-	-	-	-
Works and services rate	2,259.81	974.42	1,215.87	1,225.92	1,245.58	1,279.37	1,237.35	1,238.20	1,270.68	1,250.30	1,245.78
Works and services charge	228.84	144.37	179.75	179.44	182.45	187.19	181.17	181.61	187.47	184.01	183.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Total	5,304.37	4,804.50	5,205.10	5,438.15	5,500.45	5,592.64	5,618.07	5,919.33	5,970.43	5,923.70	5,898.09
Increase/(decrease)		-9.42%	8.34%	4.48%	1.15%	1.68%	0.45%	5.36%	0.86%	-0.78%	-0.43%

Commercial - capital value \$1,740,000

Whangamata	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
General rate	434.32	672.86	693.85	736.19	739.23	743.06	751.72	820.02	811.85	797.62	780.93
UAGC	437.43	472.32	496.36	523.64	525.94	531.57	552.34	574.45	587.73	596.37	605.47
Solid waste	139.31	117.42	121.20	110.52	112.27	112.07	112.90	115.20	118.69	120.00	122.81
Wastewater	831.23	832.52	832.54	816.68	826.72	817.03	907.51	951.36	967.68	996.78	1,015.28
District roading LV rate	-	-	-	-	-	-	-	-	-	-	-
District roading charge	-	-	-	-	-	-	-	-	-	-	-
Roading and building control CV	292.10	235.55	242.71	255.31	264.60	276.68	283.80	290.28	301.31	309.47	321.83
Economic development rate	1,010.20	844.05	862.74	1,024.37	916.07	928.83	888.99	897.40	923.55	911.40	928.10
Sub-total	3,144.59	3,174.72	3,249.41	3,466.72	3,384.83	3,409.23	3,497.27	3,648.71	3,710.81	3,731.65	3,774.43
Works and services rate	388.88	153.61	191.68	193.26	196.36	201.69	195.06	195.20	200.32	197.11	196.39
Works and services charge	228.84	144.37	179.75	179.44	182.45	187.19	181.17	181.61	187.47	184.01	183.13
Local roading LV rate	-	-	-	-	-	-	-	-	-	-	-
Local roading charge	-	-	-	-	-	-	-	-	-	-	-
Stormwater - charge	515.43	510.81	546.30	565.75	586.78	594.63	594.04	625.49	639.46	650.50	665.00
Stormwater - rate	151.47	95.35	103.24	102.24	106.20	113.53	121.07	127.68	132.51	136.17	140.92
Stormwater - charge	81.24	63.66	68.72	67.95	70.43	75.12	79.94	84.19	87.27	89.59	92.62
Total	4,490.45	4,142.52	4,339.10	4,575.37	4,527.05	4,581.40	4,668.56	4,862.87	4,957.84	4,989.03	5,052.49
Increase/(decrease)		-7.75%	4.75%	5.45%	-1.06%	1.20%	1.90%	4.16%	1.95%	0.63%	1.27%

Financial prudence

Financial prudence

Under the Local Government Act 2002 Financial Reporting and Prudence Regulations 2014 all Councils are required to report performance against standardised benchmarks. The purpose of this statement is to disclose the council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities and general financial dealings. The council is required to include this statement in its 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 this benchmark if:

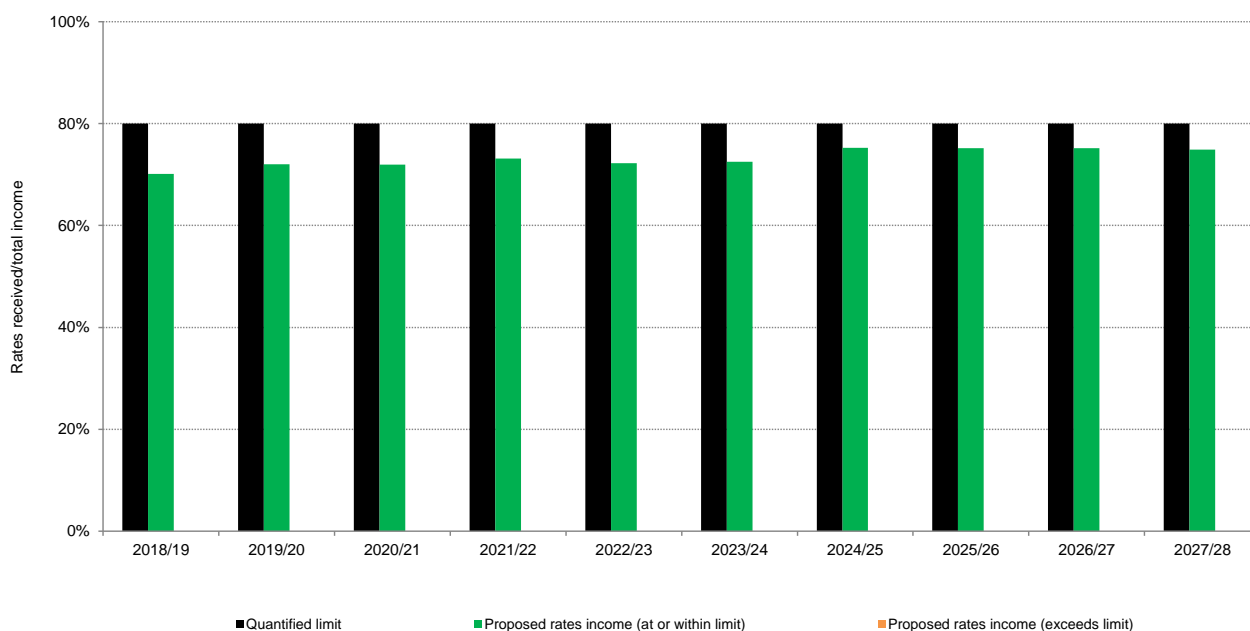
- total rates revenue does not exceed 80% of operating revenue; and
- total rates revenue will increase by no more than the local government costs index (LGCI) plus 2%

Rates (income) affordability benchmark

Quantified limit on rates

The total rates requirement for each year of the long term plan will be no more than the rates increase % limit applied to the previous years rates requirement as adopted in the long term plan.

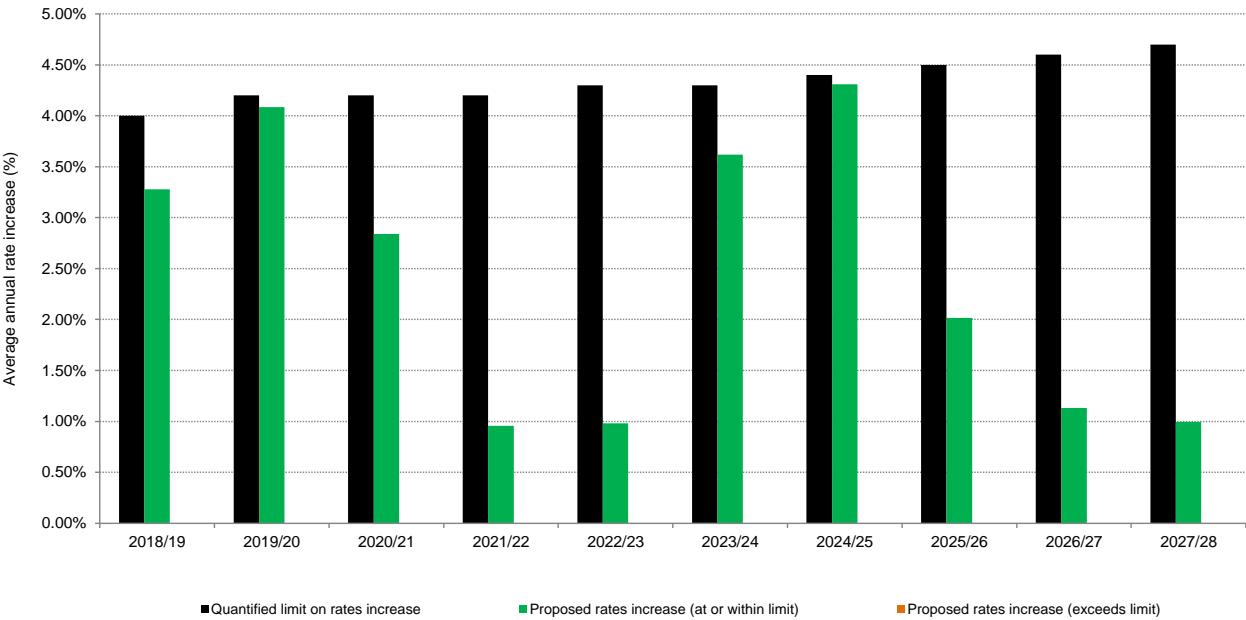
The following graph compares Council's planned rates with a quantified limit on rates contained in the financial strategy included in this Long Term Plan. The quantified limit is that no more than 80% of total revenue is to come from rates.



Rates increases affordability benchmark

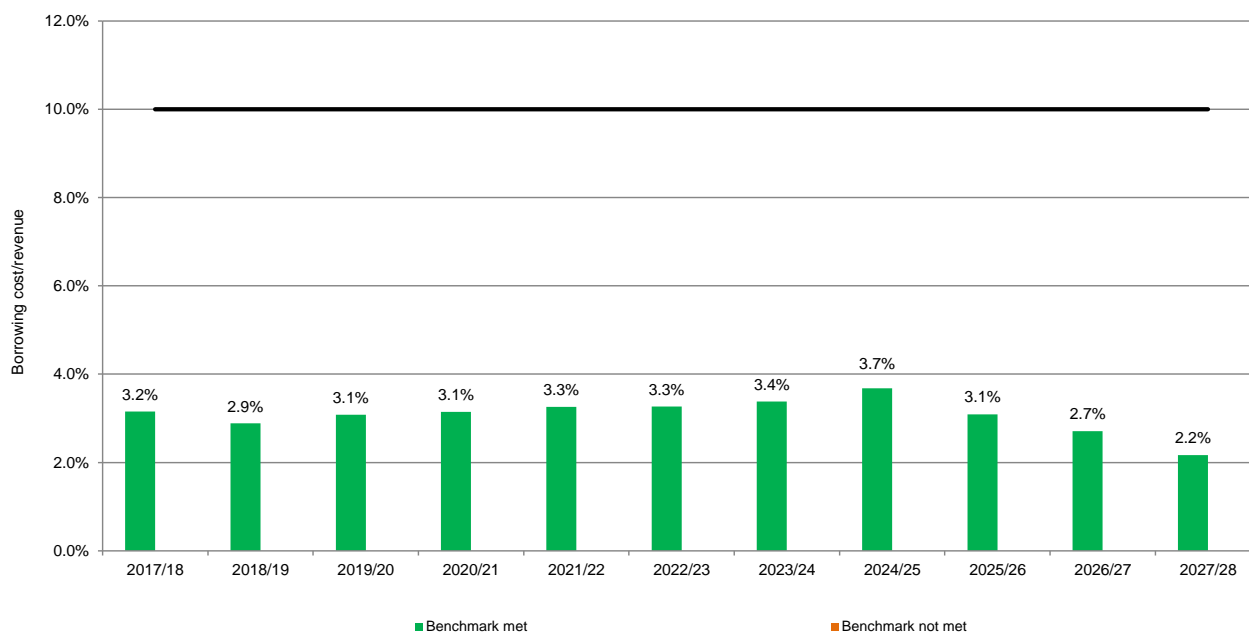
Quantified Limit on Rates Increases The following graph compares the councils planned rates increases with a quantified limit on rates increases contained in the financial strategy included in this long-term plan. The quantified limit is:

- LGCI + two percent



Debt servicing benchmark

The following graph compares 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 and equipment). Because Statistics New Zealand projects that Council's population will grow more slowly than what the national population is projected to grow by, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

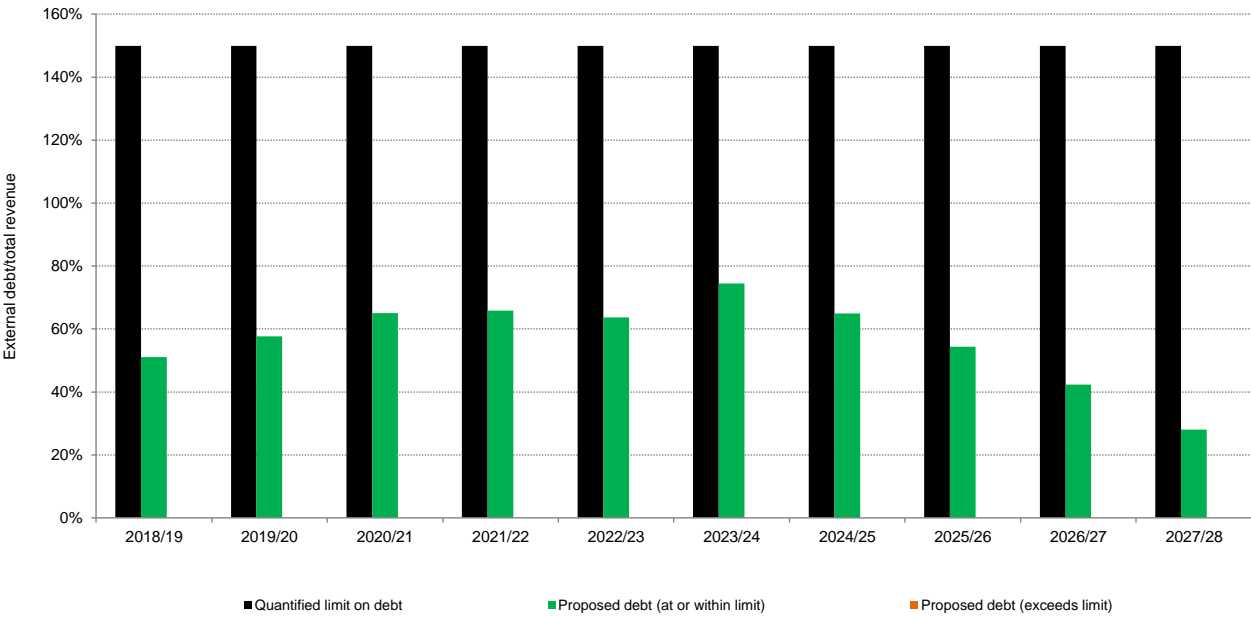


Debt affordability benchmark

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

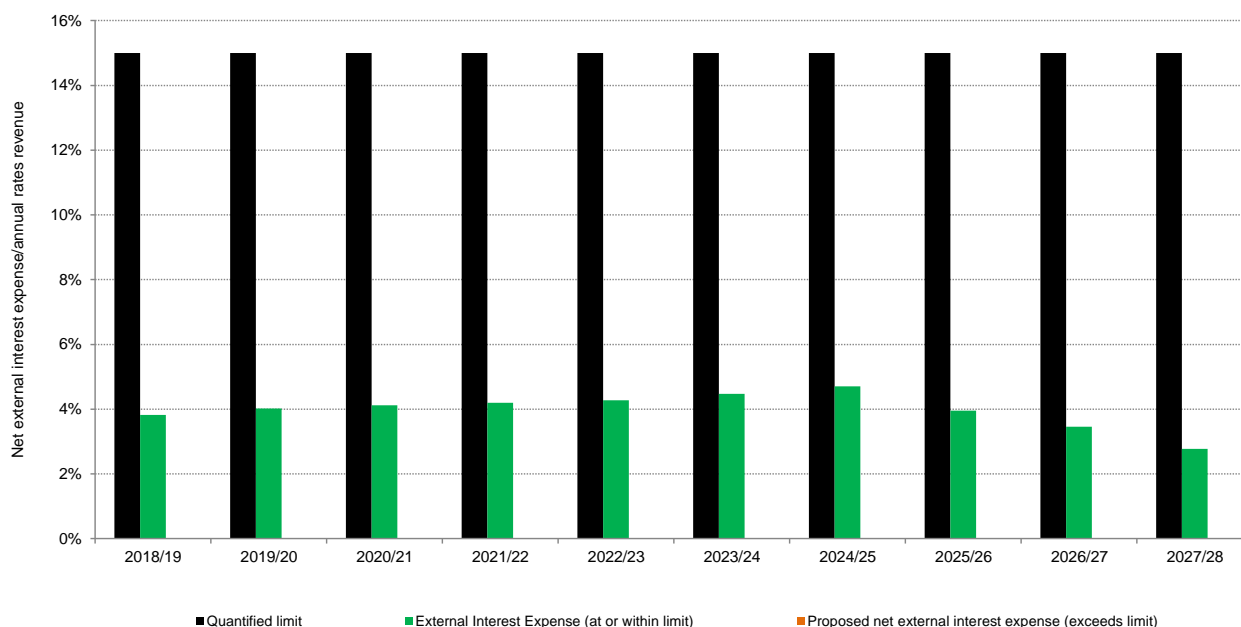
External debt on total revenue

The following graph compares the council's planned borrowing with the first quantified limit on borrowing stated in the financial strategy included in this long-term plan. The quantified limit is net external debt will not be anymore than 150% of total revenue.



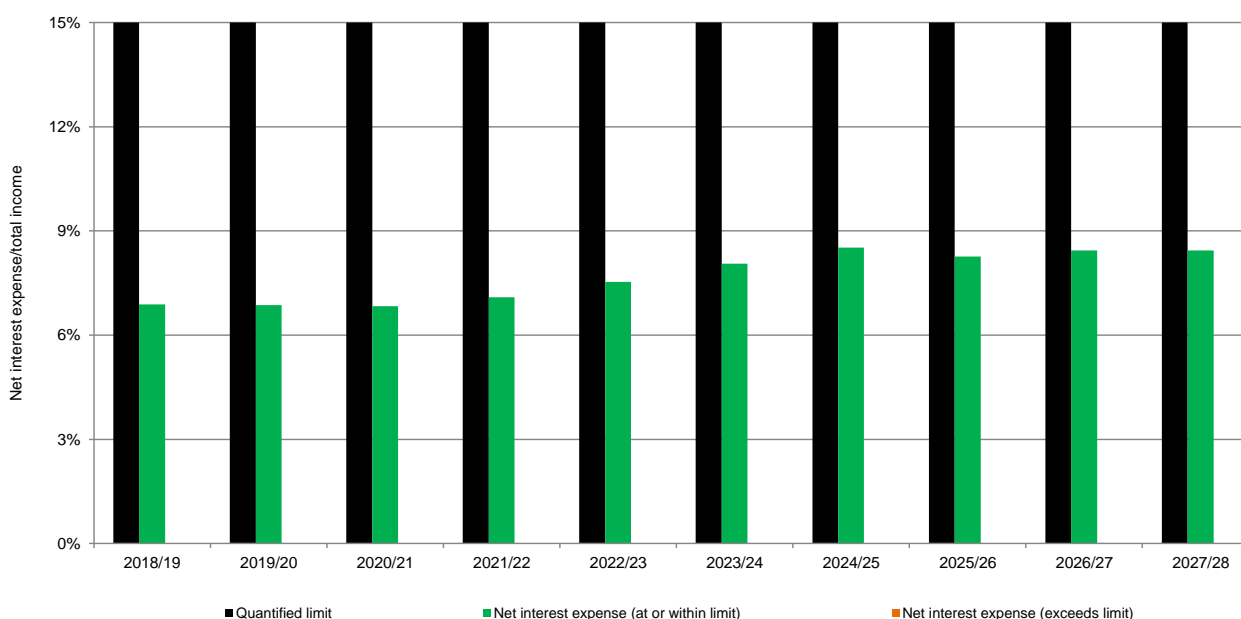
Net external interest expense on external debt as a percentage of annual rates revenue

The following graph compares the council's planned borrowing with the second quantified limit on borrowing stated in the financial strategy included in this long-term plan. The quantified limit is net interest expense on external debt as a percentage of annual rates revenue will not exceed 15%.



Net interest expense on external debt as a percentage of operating revenue

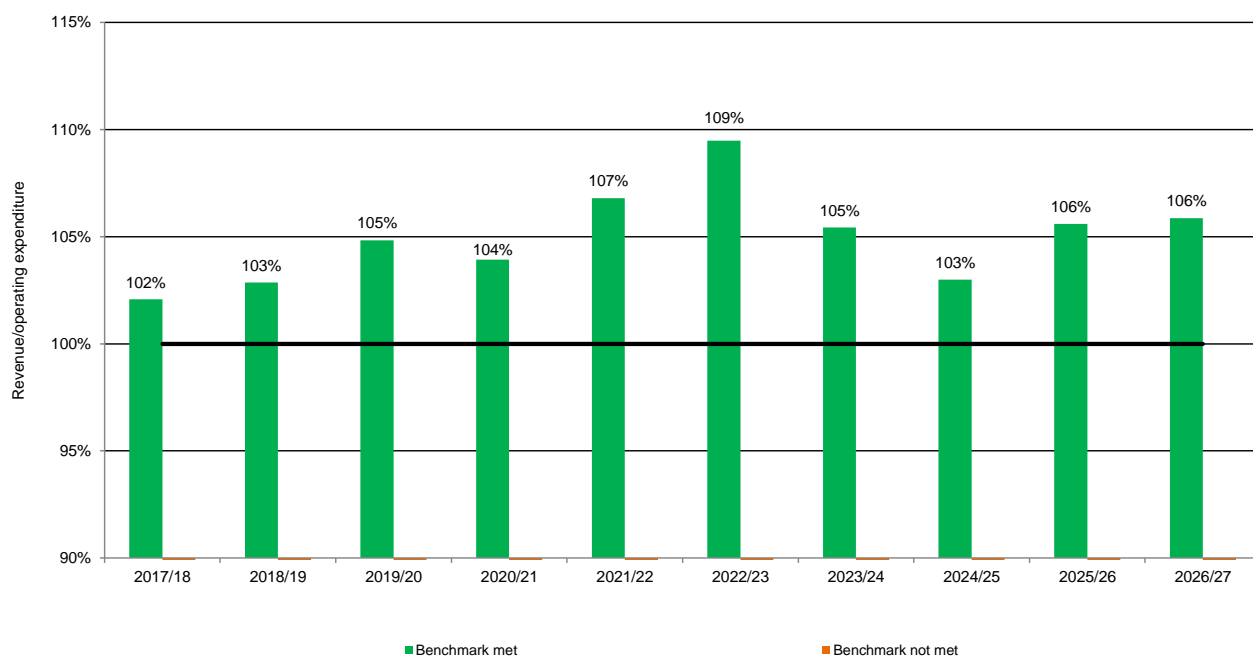
The following graph compares the council's planned borrowing with the third quantified limit on borrowing stated in the financial strategy included in this long-term plan. The quantified limit is net interest expense (both internal and external - after interest rate risk management costs/benefits) on external debt as a percentage of annual operating revenue will not exceed 15%.



Balanced budget benchmark

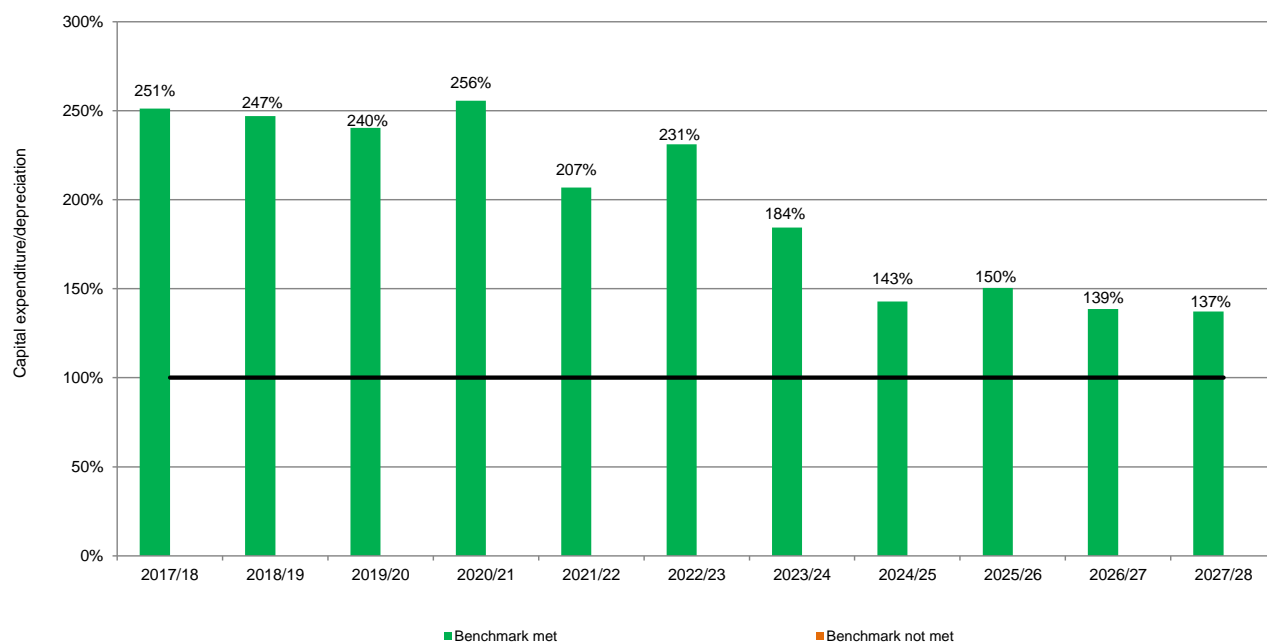
The following graph shows the Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property plant and equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant and 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 shows the Council's planned capital expenditure on network services as a proportion of depreciation on network services. Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.



Schedule of Fees and Charges

Airfields

Pauanui Airfield - All fixed and rotary wing aircraft

	Units	2017/2018	2018/2019
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
COMMERCIAL AIRCRAFT			
Landing fee	Per landing	\$20.00	\$20.00
	Two landings	\$40.00	Not needed
	Per day	\$50.00	\$50.00
	Per annum	\$900.00	\$900.00
Invoicing administration fee	Per invoice	\$25.00	\$25.00
PAUANUI AIRFIELD FLIGHT OFFICE			
Non-profit users	Half day	\$10.00	\$10.00
	Full day	\$20.00	\$20.00
Commercial users	Half day	\$25.00	\$25.00
	Full day	\$50.00	\$50.00

Thames Airfield - All fixed and rotary aircraft

	Units	2017/2018	2018/2019
PRIVATE AIRCRAFT			
Landing fee	Per day	\$10.00	\$10.00
	Per annum	\$250.00	\$250.00
Invoicing administration fee	Per invoice	\$25.00	\$25.00
Bulk landing fees (e.g. aviation school touch and go's, and landings) - by negotiation with Community Facilities Manager			
COMMERCIAL AIRCRAFT			
Landing fee	Per landing	\$20.00	\$20.00
	Two landings	\$40.00	Not needed
	Per day	\$50.00	\$50.00
	Per annum	\$900.00	\$900.00
Invoicing administration fee	Per invoice	\$25.00	\$25.00
Optional annual landing fee - by negotiation with Community Facilities Manager			
DOMICILED AIRCRAFT			
Aircraft domiciled at airfield outside of leased area	Per aircraft/per annum	\$695.00	\$695.00

	Units	2017/2018	2018/2019
Other activities not identified with a charge - by negotiation with TCDC			

Animal Control

Dog control

Registration fees

	Units	2017/18	\$2018/19
All dogs except guide dogs and dangerous dogs	Per dog	\$71.00	\$75.00
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 declamation must be provided with application).	Per dog	No charge	No charge
Dangerous dogs	Per dog	\$107.00	\$110.00
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 August of each financial year.			

Pro rata dog registration fee

Where the following applies a Pro Rata dog registration fee can be charged by discretion of a Dog Control Officer:

- Where a dog has been imported into NZ after August 2nd of the current registration year.
 - Where a dog older than 3 months has been in possession of the owner for less than 3 months within the current registration year.
- *Pro Rata fee - determined by dividing the registration fee payable for a full year by 12; and multiplying that amount by the number of complete months remaining in the registration year.

Impounding fees

	Units	2017/2018	2018/2019
REGISTERED DOGS			
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	\$20.00	\$20.00
Destruction - impounded dogs	Per dog/offence	\$60.00	\$60.00
Micro chipping	Per dog	\$25.00	\$25.00

Stock control

	Units	2017/2018	2018/2019
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

District

	Units	2017/2018	2018/2019
PLOT PURCHASES			
Adult	Per plot	\$1,275.00	\$1,300.00
Ashes	Per plot	\$290.00	\$300.00
Family ashes (to inter up to 12 sets of ashes)	Per plot	\$1,275.00	\$1,500.00
Natural burial area plot (when available)	Per plot	-	\$1,300.00
Pre-purchase plot fee surcharge	Per plot	-	25% of plot fee
INTERMENT FEES			
Adult	Per interment	\$995.00	\$1,000.00
Child (age limit defined in Cemeteries 2015 Bylaw)	Per interment	\$480.00	Nil
Stillborn	Per interment	\$160.00	Nil
Ashes	Per interment	\$180.00	\$190.00
Ashes - Columbarium Wall	Per interment	\$55.00	\$55.00
Natural burial area interment fee	Per interment		\$895.00
OTHER FEES			
Extra fee Sunday/public holiday	Per service	\$480.00	\$500.00
Memorial concrete reopening	Per opening	\$210.00	Quote to be obtained, with all costs being passed back to the applicant
Memorial permit fee	Per application	\$43.00	\$50.00
Out of district fee - full burial	Per service	\$895.00	\$950.00
Out of district fee - full service	Per service	\$204.00	\$250.00
Stillborn memorial plaques	Per plaque	\$100.00	\$100.00
Disinterment	Per service	Quote to be obtained, with all costs being passed back to the applicant	Quote to be obtained, with all costs being passed back to the applicant

Community Centres and Halls

Coromandel halls

	Units	2017/2018	2018/2019
Non-profit group	Per day	\$50.00	\$75.00
Public meetings*	Per hour	\$20.00	\$30.00
Funerals/wakes	Per day	\$100.00	\$150.00
Commercial bookings	Per hour	\$30.00	\$45.00
Private functions	Per day/night	\$150.00	\$200.00
Private functions	Per day only	\$75.00	\$100.00
Crockery hireage	Per booking	\$20.00	\$20.00

	Units	2017/2018	2018/2019
Bond (refundable)	Per booking	\$120.00	\$150.00
*Unless significant benefit in which case as negotiated with Community Facilities Manager or delegate			

Whitianga Hall

	Units	2017/2018	2018/2019
Total facility all day and night* - 24 hours	Per booking	\$250.00	\$250.00
Total facility all day - 12 hours	Per booking	\$150.00	\$150.00
Main hall all day* - 12 hours	Per booking	\$100.00	\$100.00
Supper room. All day* - 12 hours	Per booking	\$80.00	\$80.00
Total facility*	Per hour	\$15.00	\$15.00
Main hall*	Per hour	\$10.00	\$10.00
Supper room*	Per hour	\$7.50	\$8.00
Casual minimum charge*	Per booking	\$25.00	\$25.00
Piano*	Per booking	\$15.00	\$15.00
Sound system	Per day	\$25.00	
- regular user	Per day	\$50.00	\$25.00
- casual user			\$50.00
Bond for event without liquor license	Per booking	\$250.00	\$250.00
Bond for event with liquor license	Per booking	\$500.00	\$500.00
*Unless significant benefit in which case as negotiated with Community Facilities Manager or delegate			

Thames halls

	Units	2017/2018	2018/2019
WHOLE COMPLEX			
Commercial rate	Per hour	\$88.50	\$90.00
	Day rate (over 6 hours & up to 10 hours)	\$600.00	\$600.00
	Day/night rate (24 hours)	\$900.00	\$900.00
Private rate	Per hour	\$68.00	\$70.00
	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	\$50.00
	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	\$35.00
	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

	Units	2017/2018	2018/2019
AUDITORIUM			
Commercial rate	Per hour	\$52.00	\$50.00
	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	\$40.00
	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	\$30.00
	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	\$20.00
	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	\$40.00
	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	\$25.00
	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	\$20.00
	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
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	\$10.00
THAMES HALL BONDS (refundable)			
Bonds shall be required for bookings of the Thames Hall as follows:			

	Units	2017/2018	2018/2019
Bond - Local user, sports and community organisations	Per booking	\$110.00	\$110.00
Bond - Commercial business user	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 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

Thames Community and Recreation Centre

	Units	2017/2018	2018/2019
New gym	Hourly rate	\$25.00	\$25.00
Old gym	Hourly rate	\$25.00	\$25.00
Meeting room	Hourly rate	\$15.00	\$15.00
Whole facility	Hourly rate	\$50.00	\$50.00

** Where an additional non-community rate booking has been accommodated during the 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 function events.
- **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 hire rate:** This 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	2017/2018	2018/2019
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

	Units	2017/2018	2018/2019
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
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

	Units	2017/2018	2018/2019
Refundable bond high risk event*	Per booking	\$500.00	\$500.00
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 m³	Per cubic metre per financial year	\$20.00	\$20.00
MISCELLANEOUS			
Non-returned key fee	Per key	\$100.00	\$100.00

Pauanui amenity building - Meeting room

	Units	2017/2018	2018/2019
Non-profit users	Per booking per half day	\$10.00	\$15.00
	Per day	\$20.00	\$30.00
Commercial users	Per booking per half day	\$25.00	\$25.00
	Per day	\$40.00	\$40.00
Kitchen	Per booking	\$10.00	\$10.00

Council administration buildings

	Units	2017/2018	2018/2019
WHANGAMATA AREA OFFICE MEETING ROOM			
Non-profit users	Half day	\$10.00	\$15.00
	Full day	\$25.00	\$30.00
Commercial users	Half day	\$25.00	\$50.00

	Units	2017/2018	2018/2019
	Full day	\$50.00	\$100.00
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 Control process. The other is that of a Territorial Authority with the primary focus on Public Safety. With particular emphasis around Building Warrant of Fitness, Swimming Pools and Earthquake Prone Buildings. In addition to this the territorial authority 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 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 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.
- COAs 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 and the processing fee, based on project value unless otherwise stipulated.

	Units	2017/2018	2018/2019
FIXED APPLICATION FEE FOR MINOR APPLICATIONS			
Solid or liquid fuel heaters Fee including plan review, online fee, CCC cost (excludes inspection costs). Note two inspections required for in-builts.	Per consent	\$205.00	\$220.00
Temporary marquee Fee including plan review, online fee, CCC cost (excludes inspection costs).	Per consent	\$205.00	\$220.00
Project Information Memoranda (PIM) Fee includes online fee	Per consent	\$365.00	\$380.00
BUILDING CONSENT LODGEMENT DEPOSIT FEES (non-refundable)			
This deposit is payable for all residential and non-residential building consent applications and is non refundable. All fees are deposits unless otherwise stated. All fees and hourly rates inclusive of GST and are payable before the consent is issued.			
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.			

	Units	2017/2018	2018/2019
RESIDENTIAL (Based on market value of the building project)			
Building projects valued at less than or equal to \$7,500 (includes plan review).	Per consent	\$355.00	\$800.00
\$7,501 - 20,000	Per consent	\$570.00	\$1,900.00
\$20,001 - 100,000	Per consent	\$1,190.00 - \$2,050.00	\$2,600.00
\$100,001 - 500,000	Per consent	\$3,600.00 - \$4,140.00	\$4,200.00
\$500,001 and over	Per hour	\$4,915.00 minimum (plus Building Officer hourly rate or as negotiated)	\$4,600.00

Non-Residential (Based on market value of the building project)

All non-residential building consents project 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, sport venues, clubs, schools, show homes, farm sheds and farm buildings.

Processing fee excludes inspections and other incidental fees.

Building projects valued at less than or equal to \$7,500 (includes plan review).	Per consent	\$410.00	\$1,600.00
\$7,501 - 20,000	Per consent	\$615.00	\$2,400.00
\$20,001 - 100,000	Per consent	\$1,320.00 - \$2,460.00	\$3,200.00
\$100,000 - 500,000	Per consent	\$4,126.00 - \$4,651.00	\$4,900.00
\$500,001 and over	Per hour	\$5,510.00 minimum (plus building officer hourly rate or as negotiated)	\$5,900.00

	Units	2017/2018	2018/2019
Other Building Consent fees not included in fees above			
SCANNING CHARGE			
The scanning of digital storage and file management will not be charged against those building consent applications and/or additional information lodged for processing subject to the online building consenting system being operational and the application been submitted in format that meets council requirements.			
	A3 or A4		\$2.00 per page
	A1 or A2		\$3.80 per page
BUILDING CONSENT ADMINISTRATION CHARGES AND LEVIES (subject to the Building Act 2004)			
Fees to be paid after consent approval			
Building Research Association of New Zealand (BRANZ) 0.1% of the building project value for building projects valued at \$20,000 and over.	0.1% per \$1,000 of project value		0.1%
Department of Building and Housing (DBH - part of the Ministry of Building, Innovation and Employment) 0.201% of the building project value for building projects valued at \$20,444 and over.	0.201% per \$1,000 of project value		0.201%
BCA Accreditation and Assessment Levy. Charged for meeting and the standards and criteria under the Building Accreditation Regulations 2006 per \$1,000 or part thereof of the value of works over \$20,444.	per \$1,000 of project value		\$0.40c
Project planning information check for building consent	Per consent	\$365.00	\$365.00
Certificate of Title	Per application	\$25.00	\$30.00
Refusal of Building Consent		-	\$100.00
Lapsing a Building Consent		-	\$100.00

	Units	2017/2018	2018/2019
Cancellation fee		-	\$100.00
Extension of time requests Fee covers application only processing time will be charged separately at the applicable hourly rate.	Per application	\$100.00	\$100.00
National multiple use approval Based on project value \$100,000 - \$499,000	Per consent	\$1,285.00	\$1,285.00
National multiple use approval Based on project value \$500,000 and over	Per consent	\$2,675.00	\$2,675.00
Owner builder fee Fee provides for receiving, processing and sorting declaration.	Per hour	\$85.00	\$85.00
AMENDMENTS			
Amendments assessment fee (residential & non-residential) Plus processing time will be charged separately at the applicable hourly rate	Per application	\$90.00	\$100.00 + hourly rate
Amendment assessment - District Plan review (residential & non-residential)	Per consent	\$70.00	\$85.00

	Units	2017/2018	2018/2019
CODE COMPLIANCE CERTIFICATE			
Code Compliance Certificate (CCC) for building five years or older from date of granting 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 \$710.00 (plus additional officer hourly rate as required)	Deposit of \$710.00 (plus additional officer hourly rate as required)
Copy of CCC		-	\$60.00
Code Compliance Certificate (residential)	Per certificate	\$240.00	\$240.00
Code Compliance Certificate (non-residential)	Per certificate	\$300.00	\$300.00
TCDC ADMINISTRATION FEE FOR BUILDING ACT NOTICE			
Memorandum of encumbrance	Per application	\$390.00	\$400.00
LINZ registration (s72, s75) fee Where land is subject to natural hazards or building over more than one allotment	Per application	\$390.00	\$400.00
LINZ removal of entry		-	\$400.00
Notive to Fix (NTF) Fee includes preparation and administration	Per notice	\$215.00	\$220.00
Waiver and modification of the Building Code applications Fee covers application and first hour's processing time. Additional processing time will be charged separately at the applicable hourly rate.	Per application	\$100.00	\$100.00
CERTIFICATE FOR PUBLIC USE (CPU)			

	Units	2017/2018	2018/2019
CPU application fee	Per application	\$95.00	\$100.00 deposit + officers hourly rate
CPU extension of time	Per application	-	\$100.00
Change of use fee	Per application	-	\$100.00 deposit + officers hourly rate
COMPLIANCE SCHEDULES AND BUILDING WARRANT OF FITNESS			
Compliance schedule issue/modification and assessment	Per application	Admin fee \$90.00 plus \$65.00 per schedule item	Admin fee \$90.00 plus \$65.00 per schedule item
Amendment to compliance schedule	Per application	\$95.00	\$95.00
Receiving annual BWOF	Per application	\$95.00	\$95.00
BWOF audit site visit per hour (includes re-inspection)	Hourly rate	-	\$198.00
EXEMPTIONS			
Exempt building work Schedule 1, excludes (2)	Per application	-	\$200.00

	Units	2017/2018	2018/2019
Exemption application and discretionary exemptions; Schedule 1(2) applications	Per application	\$165.00	\$165.00 + Officers hourly rate

BUILDING INSPECTION FEES

Building inspections

- Assessment 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	2017/2018	2018/2019
Building inspection (residential)	Per inspection	\$170.00	\$180.00
Building final inspection (residential)	Per inspection	\$250.00	\$250.00
Building inspection (non-residential)	Per inspection	\$200.00	\$200.00
Building final inspection (non-residential)	Per inspection	\$285.00	\$285.00
Building compliance schedule inspection	Per inspection	-	\$300.00
Building inspection same day cancellation fee	Per inspection	-	\$180.00

CERTIFICATE OF ACCEPTANCE

Certificate of Acceptance (COA) applications For all application types including emergency work	Per application	\$2,000 minimum deposit to be paid at the time of application lodgement	\$500 deposit + processing and inspection fees charged at building consent fee rates. *Plus see additional fee below in terms of S96(1)(a)
*Certificate of Acceptance additional fees, charges and levies in terms of S96(1)(a) (excludes emergency work).	Per application	\$500 minimum refundable deposit paid at the time of application lodgement. Additional fees will be charged as per standard building consent fees.	See above COA fees + full building consent fees for relevant project value (this includes all fees, charges and levies payable had a building consent been obtained. Current rates apply)
COA per certifier + inspection costs + sundry costs	Per application	-	\$500.00

	Units	2017/2018	2018/2019
BUILDING CONSENT ADMINISTRATION CHARGES AND LEVIES (subject to the Building Act 2004)			
S116A Subdivision check	Per application	-	\$170 +hourly rate for additional time
Third party report filing fee To place on the property file at the owner's request, e.g. pre 1992 Safe & Sanitary report from Building Surveyor. Note any report received must have a disclaimer in favour of, acceptable to, and indemnifying Council in all respects, put on the document and signed by the applicant.	Per lodgement	\$65.00	\$200.00
	Units	2017/2018	2018/2019
S362T filing fee received under separate cover and not with CCC application	Per application	-	\$25.00 + scanning costs
SWIMMING POOL/SMALL HEATED POOL COMPLIANCE CYCLE INSPECTION			
Swimming or small heated pool compliance (first and subsequent re-inspections)	Per inspection	\$185.00	\$185.00
Cost to place IQPI records on file and monitoring compliance	Per application	-	\$65.00
Cost to give one property status and previous record IQPI	Per application	-	\$65.00
EPB BUILDING MATTERS			
These charges are to recover the cost Council has incurred in implementing the legislative requirements under the Building (Earthquake-prone Building) Amendment Act 2016.			
EPB Extension of time	Per application	-	\$150.00
EPB Exemption	Per application	-	\$150.00
Alterations to EPB	Per application	-	\$150.00
Determine EPB rating	Per application	-	\$300.00
AMUSEMENT DEVICE PERMITS (fees are set by legislation)			
For one device, for the first seven days	Per application	-	\$11.50
For each additional device by the same owner for the first 7 days	Per application	-	\$2.30
For each device for each further period of 7 days	Per application	-	\$1.15
ALCOHOL LICENSING - BUILDING CODE CERTIFICATION UNDER THE SALE OF LIQUOR ACT			
Inspect premises for fire and access for PWD	Per application	\$395.00	\$395.00
BUILDING INFORMATION FEES - STATISTICAL RETURNS REPORT			
Issuing consent report - Annual subscription	Per year	\$350.00	\$350.00
Issuing consent report - Monthly fee	Per month	\$29.00	\$30.00
COUNCIL OFFICERS HOURLY RATES			
Administration staff	Per hour	\$90.00	\$104.00/hr
Building Officers	Per hour	\$170.00 (residential) \$195.00 (non - residential)	\$172.00/hr
Team Leader/Technical specialist	Per hour	-	\$198.00/hr
Manager	Per hour	-	\$225.00

	Units	2017/2018	2018/2019
Compliance Officer for all aspects of monitoring, enforcement and investigation work.	Per hour	\$195.00	\$198.00

	Units	2017/2018	2018/2019
External specialists fees are charged out at actual costs + admin fee 15 min	As incurred	-	Actual cost + 15 min admin time

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	2017/2018	2018/2019
Inspection charge	Per hour	\$195.00	\$198.00
Administration charge	Per hour	\$90.00	\$104.00
Engineering and asset management	Per hour	Actual cost	Actual cost + 15 mins admin fee
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 the section 36AAB(2) 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 the costs incurred above the fixed charge already received. Pursuant to section 36AAB(2) 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 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(5) 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	2017/2018	2018/2019
Per 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-lodgement 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:				
A.	Controlled activities	Fixed initial deposit charge	\$1,200.00	\$1,200.00
B.	Restricted discretionary activities	Fixed initial deposit charge	\$1,300.00	\$1,300.00
C.	Discretionary activities	Fixed initial deposit charge	\$1,700.00	\$1,700.00
D.	Non-complying activities	Fixed initial deposit charge	\$2,100.00	\$2,100.00
E.	Boundary activities, providing written approvals have been provided by the affected parties	Fixed initial deposit charge	\$1,100.00	\$750.00

		Units	2017/2018	2018/2019
NOTIFIED APPLICATIONS				
The fixed initial deposit charge for any limited notified application for land use consent will be 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 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 \$200,000 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	2017/2018	2018/2019
A.	Preparation and signing of any bond, covenant, legal document or variation thereto required as a condition of consent (Resource Management Act 1991 section 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 inspection	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	2017/2018	2018/2019
A.	Controlled activities, restricted discretionary activities, rights-of-way.	Fixed initial deposit charge	\$1,600.00	\$1,600.00
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	\$3,200.00	\$3,200.00
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	2017/2018	2018/2019
A.	Resource Management Act 1991 section 223 Certificates (section 305, Local Government Act) Survey Plan Approval.	Fixed initial deposit charge	\$380.00	\$380.00
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	\$350.00 plus documentation preparation	\$350.00 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	\$550.00 plus certificate signing fees	\$550.00 plus certificate signing fees
For 1 additional lot and boundary change		Fixed initial deposit charge	\$600.00	\$600.00
Between 2 and 5 lots		Fixed initial deposit charge	\$1,000.00	\$1,000.00
5 lots and 10 lots and unit 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	\$320.00	\$320.00
E.	Change or cancellation of consent notice	Fixed initial deposit charge	\$430.00	\$430.00
F.	Property file creation	Set fee per lot	\$70.00	\$70.00

		Units	2017/2018	2018/2019
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	\$250.00	\$250.00
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.				

Designation 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	2017/2018	2018/2019
A.	Requirements for designation	Fixed initial deposit charge	\$2,500.00	\$2,500.00
B.	Requirements for alterations to a designation	Fixed initial deposit charge	\$1,500.00	\$1,500.00
C.	Requirements for removal of 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	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	\$350.00	\$350.00
NOTIFIED APPLICATION				
The fixed charge for any notified notice of requirement or heritage order will be the fixed charge required for 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	2017/2018	2018/2019
A.	Applications for extensions of time (Resource Management Act 1991 sections 125(b), 126(b).	Fixed initial deposit charge	\$750.00	\$750.00
B.	Change, review or cancellation of consent conditions (Resource Management Act 1991 sections 127-132).	Fixed initial deposit charge	\$750.00	\$750.00
C.	Preparation of minor covenants or any variations thereto.	Fixed initial deposit charge	\$350.00	\$350.00
D.	Certificates of Compliance & Existing use certificates (Resource Management Act 1991 section 139 & 139A).	Fixed initial deposit charge	\$1,000.00	\$1,000.00
E.	Exemption notice for marginal or temporary non compliance (S87BB).	Fixed initial deposit charge	New charge	\$1,000.00
F.	Easement approvals (Local Government Act section 348)	Fixed initial deposit charge	\$750.00	\$750.00
G.	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	\$1000.00	\$1,000.00
H.	Resource management planning certificates under the Sale and Supply of Alcohol Act 2012.	Set fee	\$400.00	\$350.00
I.	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, 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
J.	Fee for uplifting of building line restrictions .	Set fee	\$600.00	\$600.00
K.	Document lodgement	Set fee	\$70.00	\$70.00
L.	Discharges of memorandum of encumbrances (includes legal, monitoring, signing and LINZ registration fee).	Fixed initial deposit charge	\$800.00	\$800.00
M.	Objections lodged under section 357 and 357A. Where a hearing is required a hearing fee will also be charged.	Fixed initial deposit charge	New charge	\$650.00
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%

		Units	2017/2018	2018/2019
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 Regulatory Committee Regulatory Committee fees: - Chairperson - Members - Mileage - Disbursements *Or any new rate set by the Remuneration Authority	Per hour Per hour Per kilometre	\$100.00* \$80.00* \$0.77* 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 cost	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
D.	(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
E.	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
F.	Pre-hearing meetings (Section 99).	Fixed initial deposit charge	\$800.00	\$800.00
ENGINEERING CHARGES				
Basic engineering plans and engineering works inspections (generally 1 to 4 lots)		Fixed initial deposit charge	\$650.00	\$650.00
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 A PRIVATE PLAN CHANGES/VARIATIONS				

	Units	2017/2018	2018/2019
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			
- Planner	Per hour	\$150.00	\$165.00
- Principal Planner	Per hour	\$150.00	\$180.00
- Planning Manager	Per hour	\$150.00	\$195.00
- Development Engineers	Per hour	\$150.00	\$165.00
- Administration	Per hour	\$85.00	\$85.00
Council disbursement 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
Consultant 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 Waikato Regional Council 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	\$1,600.00	\$1,600.00
REGULATORY 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 Regulatory Committee	Set fee per hour:	\$304.00 plus below:	\$304.00 plus below:
Additional charges (e.g. disbursements, legal costs) as per hearing cost above			
Administration (including overheads)	Per hour	\$85.00	\$85.00
Staff time (preparation)	As incurred		Actual cost
VALUATIONS			

	Units	2017/2018	2018/2019
Valuation for reserve contribution purposes under the Development Contribution 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	2017/2018	2018/2019
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 alteration where few if any conditions are imposed.)	Fixed initial deposit charge	\$194.00	\$195.00
B.	To monitor progress with giving effect to the consent and compliance with consent conditions for all other resource consents.	Fixed initial deposit charge	\$326.00	\$350.00
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, as per visit charge applies.		Additional charge	\$158.00	\$165.00
NB: Any additional charges of Council monitoring officers will be charged at \$110 per hour. Any additional charges for specialist time in connection with monitoring and compliance of conditions of the resource consent will be charged at the relevant hourly rate or the actual cost to cover these additional costs.				

Development Contributions

Catchment	Units	2017/2018	2018/2019
Hahei	Unit of demand	\$15,881.71	\$15,799.16
Matarangi	Unit of demand	\$11,691.69	\$17,289.44
Whitianga	Unit of demand	\$22,616.03	\$19,468.64
Whangapoua	Unit of demand	\$10,601.75	\$10,834.62
Cooks Beach	Unit of demand	\$11,903.01	\$12,212.83
Opito Bay	Unit of demand	\$10,601.75	\$10,834.62
Kuaotunu West	Unit of demand	\$10,601.75	\$10,834.62
Kuaotunu	Unit of demand	\$10,601.75	\$10,834.62
Hot Water Beach	Unit of demand	\$10,601.75	\$10,834.62
Tairua	Unit of demand	\$16,287.37	\$12,363.20

Catchment	Units	2017/2018	2018/2019
Pauanui	Unit of demand	\$14,309.58	\$11,981.85
Thames	Unit of demand	\$5,570.85	\$5,263.26
Matatoki**	Unit of demand	\$7,312.11	\$7,428.29
Thames Valley**	Unit of demand	\$5,431.40	\$4,649.70
Whangamata	Unit of demand	\$17,107.85	\$15,323.37
Onemana	Unit of demand	\$3,667.92	\$3,257.66
Coromandel	Unit of demand	\$8,160.38	\$8,198.24
Oamaru Bay	Unit of demand	\$3,454.93	\$3,582.37
Mercury Bay Rural	Unit of demand	\$4,130.99	\$4,691.76
Tairua/Pauanui Rural	Unit of demand	\$2,909.55	\$2,393.96
Thames Rural	Unit of demand	\$2,465.23	\$2,715.95
Whangamata Rural	Unit of demand	\$3,667.92	\$3,257.66
Coromandel-Colville Rural	Unit of demand	\$3454.93	\$3,582.37

** A moratorium on new connections to the Thames Valley and Matatoki water scheme is currently in place therefore the water contribution is not payable on these schemes until connections are available.

District Plan maps & text

	Units	2017/2018	2018/2019
Volumes 1,2 and Planning Maps (Compact Disc)	Per copy	Free	Free
PROPOSED DISTRICT PLAN (hard copy)			
Text & Appendices	Per copy	\$140.00	\$140.00
Planning Maps - A4	Per copy	\$200.00	\$200.00
Volumes 1, 2 and 3 (Compact Disk)	Per copy	Free	Free

Electoral Roll

	Units	2017/2018	2018/2019
Electoral Roll	Per roll (all wards)	\$77.00	\$80.00

Engineering Code of Practice

	Units	2017/2018	2018/2019
Code of Practice for subdivision and development	Book	\$119.00	\$120.00
Engineering standards	Compact Disc	\$36.00	\$35.00

Harbour Facilities

	Units	2017/2018	2018/2019
COROMANDEL-COLVILLE			
Recreational boat launching/trailer parking annual permit	Per permit	\$90.00	\$90.00
Recreational boat launching/trailer parking daily permit	Per permit	\$10.00	\$10.00
Annual wharf use permit for mooring holders	Per permit	\$10.00	\$10.00

	Units	2017/2018	2018/2019
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. Charged per embarkment and disembarkment	\$1.00	\$1.00
Casual berthage	Per berth/per day	\$30.00	\$30.00
Commercial advertising/signage at Hannafords Jetty and Coromandel Wharf	Annual fee	\$50.00	\$50.00
WHANGAMATA			
Recreational boat launching/trailer parking annual permit	Per permit	\$65.00	\$80.00
Recreational boat launching/trailer parking daily permit	Per permit	\$6.00	\$10.00
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			
Recreational boat launching/trailer parking annual permit where applicable	Per permit	\$70.00	\$80.00
Recreational boat launching/trailer parking daily permit where applicable	Per permit	\$8.00	\$10.00
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	Per berth/per day	\$25.00	\$30.00
Service vehicles (high)	Per annum	\$687.00	\$687.00
Service vehicles (low)	Per annum	\$490.00	\$490.00
TAIRUA/PAUANUI			
Commercial wharfage	Per metre/per annum	\$38.00	\$48.00
Casual berthage	Per berth/per day	\$30.00	\$30.00
THAMES			
Commercial wharfage	Per metre/per annum	\$48.00	\$48.00
Berthage	Per metre/per annum	\$150.00	\$150.00
Casual berthage	Per berth/per day	\$30.00	\$30.00

Health Licences

Existing premises

	Units	2017/2018	2018/2019
FOOD PREMISES REGISTERED UNDER THE FOOD ACT 2014			

	Units	2017/2018	2018/2019
<p><i>Food premises will be transitioned away from fees set under the Food Hygiene Regulations to the fees below (set under the Food Act 2014) over a three year period from 2016 through to March 2019*</i></p> <p><i>By March 2019, all food premises will be transitioned to these fees. Food premises yet to transition to the Food Act 2014 fees will continue using the fees set under the Food Hygiene Regulations. From July 2019 the Food Hygiene Regulation fees will have been phased out.</i></p>			
Registration - application for registration of food control plan based upon a template or model issued by MPI.	Per application (includes up to two hours processing time)	\$310.00**	\$310.00**
	Per hour for every subsequent hour	\$155.00	\$155.00
Renewal of registration - application for renewal of food control plan.	Per application (includes up to one hour processing time)	\$155.00	\$155.00
	Per hour for every subsequent hour	\$155.00	\$155.00
Registration NP - application for registration for renewal of a business subject to a national programme	Per application (includes up to one hour processing time)	\$155.00	\$155.00
	Per hour for every subsequent hour	\$155.00	\$155.00
Renewal of registration NP - application for renewal of a business subject to a national programme****	Per application (includes up to one hour processing time)	\$155.00	\$155.00
	Per hour for every subsequent hour	\$155.00	\$155.00
Amendment to registration - amendment of Food Control Plan registration.****	Per application (includes up to one hour processing time)	\$155.00	\$155.00
Verification - including site visits and compliance checks with food plans. (Also covers any follow up verification site visits to check remedial actions, verification checks.)***	Per application (includes up to three hours of verification activities)	\$465.00 (\$155 deposit, remainder payable on invoice)	\$465.00 (\$155 deposit, remainder payable on invoice)
	Per hour for every subsequent hour	\$155.00*****	\$155.00*****
Compliance and monitoring - includes: <ul style="list-style-type: none"> • Compliance driven investigation resulting in issue of improvement notice by food safety officer. • Applications for review of issue of improvement notice. • Monitoring of food safety and suitability. 	Per hour	\$155.00	\$155.00
All other services for which a fee may be set under the Food Act	Per hour	\$155.00	\$155.00
Reprint of documentation	Per document set	\$80.00	\$80.00
Copy of Food Control Plan	Per copy	\$50.00	\$50.00

*All premises will continue to have a set anniversary registration period of 1 July to 30 June as has applied under the Food Hygiene Regulations.

**Existing premises that apply for a food control plan registration between 1 July 2016 - 1 March 2017 will pay \$310 for registration up to 30 June 2018. Verification checks will occur over this period at a separate charge.

***The verification frequency of high performing food control plan operators may extend to every eighteen months, subject to Food Regulations 2015.

****The registration frequency of a national programme is every two years.

*****The initial verification fee is based on an estimate of time. The actual officer time will be subject to the size, complexity and level of compliance.

	Units	2017/2018	2018/2019
FOOD HYGIENE REGULATION FEES FOR FOOD PREMISES (includes premises exempted from registration but subject to inspection or audit)			
<p><i>These fees are for those food premises that have not yet transitioned to the Food Act 2014 fee structure. These fees will become completely phased out by July 2019, once all food premises have transitioned.</i></p>			
High risk (includes prepared foods)	Per premise	\$490.00	\$490.00
Low risk (excludes prepared foods)	Per premise	\$190.00	\$190.00

	Units	2017/2018	2018/2019
Mobile shops	Per licence	\$210.00	\$210.00
Food stall (Stand-alone)	Per stall	\$115.00	\$115.00
Event health licence	Per food stall 5 or more food stalls	\$115.00 \$500.00	\$115.00 \$500.00

	Units	2017/2018	2018/2019
OTHER HEALTH LICENCES			
Camping grounds	Per premise	\$225.00	\$225.00
Hairdressers	Per premise	\$220.00	\$220.00
Funeral directors	Per premise	\$180.00	\$180.00
Seasonal camp	Per camp	\$195.00	\$195.00

	Units	2017/2018	2018/2019
MISCELLANEOUS CHARGES			
Establishment of new premises or licence type (includes approval inspections and administration but excludes licence fee)	Per premise	\$370.00	\$370.00
Transfer of any licence for fixed premises	Per premise	\$85.00	\$85.00
Additional administration charge when any licence fee or charge is outstanding 1 month after due date	Per premise	\$55.00	\$55.00
Administration charge for when replacing a lost of damaged licence type or audit or compliance inspection type)	Per document	\$85.00	\$85.00
Inspection or advisory visit (non-routine)	Per premises or site visit	\$165.00	\$165.00
Follow-up inspection or corrective action assessment (includes any licence type of audit or compliance inspection type)	Per premises or site visit	\$165.00	\$165.00
Food sample	Per inspection	\$125.00	\$125.00
Water sample	Per inspection	\$125.00	\$125.00
Outdoor dining fee	Per inspection	\$100.00 application fee plus \$40.00 per square metre	\$100.00 application fee plus \$20.00 per square metre

Libraries

Thames, Mercury Bay, and Tairua

(NB: not all services are available at all libraries)

	Units	2017/2018	2018/2019
Book rentals for fiction books up to a year old (excludes children's books)	Per book	\$2.50	\$2.50
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	\$2.50	\$2.50
Membership cards	Per card	\$2.00	\$2.00

	Units	2017/2018	2018/2019
LIBRARY FINES:			
Children	Per day	\$0.10	nil
Adult and young adult:			
Books (excluding rental)	Per day	\$0.50	\$0.50
Rental books	Per day	\$0.50	\$0.50
Magazine	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 A4 size)	Per page	\$2.00	\$1.00
Photocopy sales: (colour A3 size)	Per page	\$4.00	\$2.00
Scanning	Per page	\$0.20	\$0.20
Subscriptions (visitor valid 3 months)	Per card	\$20.00	\$20.00
Internet fees	Per session	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
Thames Library meeting room hire:	Per half day	\$15.00	Free
• For non-profit users	Per day	\$25.00	Free
• For commercial users	Per half day	\$25.00	\$25.00
• Kitchen	Per day	\$40.00	\$40.00
• Cleaning charge (optional)	Per hire	\$10.00	\$10.00
	Per hire	\$10.00	\$10.00
Tairua Library meeting room hire:	Per half day	\$15.00	\$15.00
• For non-profit users	Per day	\$20.00	\$20.00
• For commercial users	Per half day	\$25.00	\$25.00
• Kitchen	Per day	\$40.00	\$40.00
	Per hire	\$10.00	\$10.00

Land Information Memoranda (LIM)

	Units	2017/2018	2018/2019
Standard LIM	Per LIM	\$220.00	\$220.00
Commercial LIM (2, 3/4 hours)	Per LIM	\$300.00	\$300.00
Commercial LIM (per 1/2 hour after 2, 2/4 hours)	Per LIM	\$50.00	\$50.00
Urgent fee	Per LIM	\$200.00	\$200.00

Legal Fees

	Units	2017/2018	2018/2019
Drafting documents			
Community groups	Per document	\$172.50	\$170.00
Commercial business	Per document	\$402.50	\$405.00
Attending to execution of documents drafted externally	Per document	\$138.00	\$140.00
Hourly rates			
Lawyer	Per hour	\$253.00	\$255.00
Legal Assistant	Per hour	\$79.00	\$80.00
Property Officer	Per hour	\$79.00	\$80.00

Alcohol Charges (set by Central Government)

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 11:00pm (scores 3) with two enforcement 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

Licence type	Type of premises	Weighting
	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
	Anytime after 3:00am	5
Off-licence (excl. remote sales premises)	10:00pm or earlier	0
	Anytime 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	2017/2018	2018/2019
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 category	2017/2018	2018/2019
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	2017/2018	2018/2019
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

	Description	2017/2018	2018/2019
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	Not statutory administration charge for reissuing or replacing a lost or damaged licence or certificate	\$80.00	\$80.00

Miscellaneous Charges

	Units	2017/2018	2018/2019
Photocopying (Black/white):	Per sheet	\$2.90	\$3.00
- A2			
- A3	Per sheet	\$0.70	\$1.00
- A4	Per sheet	\$0.30	\$0.20
Photocopying (Colour):	Per sheet	\$4.20	\$2.00
- A3			
- A4	Per sheet	\$2.20	\$1.00
Plan Prints:	Per sheet	\$9.00	\$9.00
- A0			
- A1	Per sheet	\$6.00	\$6.00
- A2	Per sheet	\$4.50	\$5.00
Aerial Photos:	Per sheet	\$46.00	\$46.00
- A1			
- A2	Per sheet	\$25.00	\$25.00
- A3	Per sheet	\$13.00	\$13.00
- A4	Per sheet	\$9.00	\$9.00
Contour Aerial Maps:	Per sheet	\$58.00	\$58.00
- A1			
- 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	2017/2018	2018/2019
SINGLE COPIES			
Council	Per copy	\$25.00	\$25.00
Regulatory Committee	Per copy	\$15.00	\$15.00
Audit & Risk 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	\$235.00
Regulatory Committee	Per annum	\$227.00	\$235.00
Audit & Risk Committee	Per annum	\$61.00	\$65.00
Infrastructure Committee	Per annum	\$61.00	\$65.00
Community Boards	Per annum	\$104.00	\$110.00

Parks and Reserves

District

	Units	2017/2018	2018/2019
EVENTS - ALL AREAS			
Non commercial - Event and application fee for less than 500 people	Per application	\$54.00	\$60.00
Non commercial - Event and application fee for more than 500 people (daily charge may apply)	Per event	\$375.00	\$440.00
Commercial - Minor event (less than 500 people) application fee	Per application	\$59.00	\$60.00
Commercial - Large event (500-1000 people) application fee	Per application	\$95.00	\$100.00
Commercial - Major event (more than 1000 people) application fee	Per application	\$190.00	\$200.00
Commercial - Minor event (less than 500 people) event fee (daily charge may apply)	Per event	\$415.00	\$420.00
Commercial - Large event (500-100 people) event fee	Per event	\$590.00	\$600.00
Commercial - Major event (more than 1000 people) event fee (daily charge may apply)	Per event	\$1,175.00	\$1,200.00
PARKS CONCESSIONS - ALL AREAS			
Commercial operator - operate during the summer period and holiday weekends	Per operator/per annum	\$358.00	\$360.00
Commercial operator - operate all year in one location	Per operator/per annum	\$511.00	\$520.00
Commercial operator - operate all year round in multiple locations	Per operator/per annum	See below	
Commercial operator - operate all year and in 2-4 locations	Per operator/per annum	\$767.00	\$775.00

	Units	2017/2018	2018/2019
Commercial operator - operate all year in 4+ locations	Per operator/per annum	\$1,000.00	\$1,000.00
Street flags	Per booking	\$100.00	\$100.00
Commercial booking fee	Per booking	\$50.00	\$50.00
Not for profit booking fee			
Amusement devices application fee	Per event	\$15.00	\$15.00
Each additional device		\$2.00	\$2.00
Non commercial reserve fees may be waived by Communities Facilities Manager if evidence of community benefit is provided.			
A bond may be required for any event at the discretion of the Council.			

Mercury Bay Multi Sport Complex

	Units	2017/2018	2018/2019
1: EVENTS - ALL AREAS			
Note: Events charged as per the existing park and reserves fees and charges <u>Sports ground facility charges</u> Meeting room - \$10/hr Foyer and kitchen - \$20/hr Barbeque - \$10/hr			
2: SPORTS GROUND FACILITIES CHARGES			
Main gate access outside normal opening hours	Per booking	\$35.00	\$35.00
Men's & women's change and shower facilities (including toilets) Please note there are free public toilets available within the separate public toilet block for users.	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
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 women' change and shower facilities (including toilets).	Per annum	\$450.00	\$450.00

	Units	2017/2018	2018/2019
3: Sport Ground Activities			
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%			

Parking fees - Hahei Car Park

	Units	2017/2018	2018/2019
Hahei Beach Road car park	Hourly rate	\$2.00	\$4.00
Hahei Beach Road car park	Daily rate	\$15.00	\$15.00
Hahei Grange Road car park	Daily rate	New	\$15.00/4 hour limit

Transfer Fees - Hahei Car Park

	Units	2017/2018	2018/2019
Hahei transfer fees	Per adult	\$5.00	\$5.00
	Per child	\$3.00	\$3.00
	Family rate (2 adults & 2 children)	\$10.00	\$10.00

Parking Fees - Hot Water Beach Car Park

	Units	2017/2018	2018/2019
Hot Water Beach main car park	Hourly rate	\$4.00	\$4.00
Hot Water Beach main car park	Daily rate	\$25.00	\$25.00
Hot Water Beach Taewawe car park	Hourly rate	\$2.00	\$2.00
Hot Water Beach Taewawe 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	2017/2018	2018/2019
Register statutory land charge	Per application	\$180.00	\$180.00
Interest total	Total postponement	6.99%	6.99%

Refuse Bags & Recycling Bins

	Units	2017/2018	2018/2019
Official refuse bags (standard size)	Per bag	\$2.40	\$2.50

	Units	2017/2018	2018/2019
240L Wheelie bin	Per bin	\$67.00	\$70.00
80L Wheelie bin	Per bin	\$57.00	\$60.00
Wheelie bin tow hitch	Per tow hitch	\$17.00	\$18.00
Official refuse bags (half size)	Per bag	\$1.20	\$1.30
Glass crate	Per crate	\$15.00	\$15.00

See transfer stations (Solid waste fees including GST) section below for drop off un-official rubbish bag fees.

Transfer Stations (Solid Waste Fees)

	Units	2017/2018	2018/2019
WHERE NON WEIGH BRIDGE AVAILABLE:			
Un-compacted waste	Per cubic metre	\$50.00	\$53.00
Compacted waste	Per cubic metre	\$150.00	\$160.00
Green waste	Per cubic metre	\$24.00	\$29.00
WHERE WEIGH BRIDGE AVAILABLE:			
Waste	Per tonne	\$170.00	\$181.00
Green Waste	Per tonne	\$85.00	\$102.00
Unofficial refuse bag	Per bag	\$3.00	\$3.00
Small carrier bag of rubbish	Per bag	\$1.00	\$1.00
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	No charge	No charge
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

Requests for Official Information

	Units	2017/2018	2018/2019
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
Disbursement will be charged if incurred Please refer to miscellaneous charges	As incurred	Actual cost	Actual cost

Roading Fees

	Units	2017/2018	2018/2019
Corridor access request application fees	Per application	\$120.00	\$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*
Road stopping	Fixed initial deposit charge per application	New	\$1,000.00
ADDITIONAL CHARGES:			
An additional charge to recover actual and reasonable costs for the road stopping process will be made where the costs exceed the fixed charge paid. Additional charges may be invoiced on a monthly basis as they are incurred.			

*excludes sign manufacture and installation costs.

Septic Tank Disposal

	Units	2017/2018	2018/2019
Regular volumes	Per m3	\$5.00	\$5.00
Large volumes in excess of 8,000m3 per annum	Per m3	\$1.50	\$1.50

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.nz - Services A to Z - Thames Centennial pool) and at the Centennial Pool complex.

	Units	2017/2018	2018/2019
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

	Units	2017/2018	2018/2019
Two children	10 lessons	\$140.00	\$140.00
Three children	10 lessons	\$200.00	\$200.00
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 session	\$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)	\$180+	\$180+
	Entry fee per swimmer	\$1.00	\$1.00
	1 day (up to 8 hours)	\$350+	\$350+
	Entry fee per swimmer	\$1.00	\$1.00
Pool hire - (school)	½ day (up to 3 hours)	\$160.00	\$160.00
	Entry fee per swimmer		
	1 day (up to 8 hours)	\$310.00	\$310.00
	Entry fee per swimmer		
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

Water Meter Reading Fee

	Units	2017/2018	2018/2019
Special reading fee	Per reading	\$32.00	\$35.00

Water Connection Charges

	Units	2017/2018	2018/2019
20mm connection up to 5m without meter, in grass berm. No footpath, driveway or road crossing.	Per connection	\$667.00	\$710.00
20mm connection up to 5m with meter, in grass berm. No footpath, driveway or road crossing.	Per connection	\$803.00	\$855.00
20mm connection up to 5m without meter in concrete footpath.	Per connection	\$916.00	\$975.00
20mm connection up to 5m with meter, in concrete footpath.	Per connection	\$1,040.00	\$1,110.00

Water Usage

	Units	2017/2018	2018/2019
Extraordinary water usage fee for users of metered water in excess of 50,000 cubic metres per annum	Per cubic metre	\$0.98	\$1.00

Utility Connections - Applications & Inspection Fees

	Units	2017/2018	2018/2019
Non-refundable application fee	Per application	\$140.00	\$150.00
Inspection fee: - Initial	Per inspection	\$137.50	\$145.00
Subsequent	Per inspection	\$90.00	\$95.00

THAMES – COROMANDEL DISTRICT

