

Thames-Coromandel District Council

DEVELOPMENT CONTRIBUTIONS POLICY

June 2021

Development Contributions Policy

Contents

- 1.0 Introduction**
 - 1.1 Statutory requirements
 - 1.2 Growth projections
 - 1.3 Policy on growth
 - 1.4 Financial management policies and strategy
- 2.0 Development Contributions Policy**
 - 2.1 Requirement to pay development contributions
 - 2.2 Limitations on contributions
 - 2.3 Limits on costs eligible for inclusion in development contributions
 - 2.4 Subsidies and other sources of funding
 - 2.5 Vested assets
 - 2.6 Surplus capacity
 - 2.7 Service levels
 - 2.8 Cumulative effects
 - 2.9 Appropriate sources of funding
 - 2.10 Principle of project cost allocation
 - 2.11 Areas of service (catchments)
 - 2.12 Reserves
 - 2.13 Significant assumptions as required by the Act
 - 2.14 Development contributions calculation period
 - 2.15 Policy on existing lots or development
 - 2.16 Exemptions on network and community infrastructure
 - 2.17 Best available knowledge
 - 2.18 Financial policy
- 3.0 Practical Application**
 - 3.1 Requirement for development contribution
 - 3.2 Amount of total development contribution
 - 3.3 Determination of Units of Demand
 - 3.4 Information requirements
 - 3.5 Special Assessments
 - 3.6 Private Developer Agreements
 - 3.7 Credits for works done or land vested
 - 3.8 Reconsideration of development contributions assessed
 - 3.9 Review of development contributions payable on a development
 - 3.10 Right to object to independent commissioner
 - 3.11 Refunds of development contributions
 - 3.12 Statement on GST
- 4.0 Audit**
- 5.0 Methodology for Cost Allocation**
 - 5.1 Listing projects and information required
 - 5.2 Cost allocation of combined projects
 - 5.3 AC Cost allocation between new and future rating charges
- 6.0 Growth Projection Methodology**

APPENDIX A - Definitions

APPENDIX B – Schedule of Development Contributions Payable by Area

APPENDIX C – Sources of Funding

APPENDIX D – Demand Factors for Business Development

APPENDIX E - Development Contribution Catchments

APPENDIX F - Assessment of Effects In Relation to Significant Assumptions

APPENDIX G - Assessment of Grouping by Geographic Area - Section 197ab(G) of the Local Government Act 2002

APPENDIX H - Development Contributions Policy Schedule of Assets

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Overview of the Development Contributions Policy

What is the Development Contributions Policy?

The Development Contributions Policy is a policy adopted by the Council under the Local Government Act 2002. It allows Council to require contributions of money or land when new development occurs. Council then uses the funds collected to carry out capital works needed to service that development (alone or together with others), for the following services:

- transportation
- water supply
- wastewater
- stormwater, environmental protection works, flood protection and mitigation works
- reserves (for residential development only)
- community infrastructure including land, or development assets on land, owned or controlled by Council for the purpose of providing public amenities, and includes land that Council will acquire for that purpose.

How do you know when a development contribution is payable?

In general you will pay a development contribution when you cause any additional demand on Council services by:

- creating additional lots by subdivision, including the subdivision or cross lease of an existing lot
- building additional dwellings on a lot
- providing additional retirement units or units of commercial accommodation
- extending the area of business activity on a lot
- extending the area of any other activity such as kindergartens, churches or clubs
- obtaining a new or additional service connection, or
- converting areas of temporary use to permanent use.

A development contribution will be payable by each additional “unit of demand” created by development activity for the services provided in the area or “catchment” within which it falls.

What is a “unit of demand”?

The Development Contributions Policy considers any new residential or rural lot or any new business lot of 1000m² or more created in a subdivision to be one additional “unit of demand” for services.

For residential activities, a new dwelling is also considered to be a unit of demand while some smaller accommodation units or small commercial lots are charged less than this – for example a one-bedroom commercial accommodation unit is assessed at half a unit of demand. For commercial and other activities, the Development Contributions Policy contains formulas that use the “gross business area” (for commercial/industrial developments) or the “gross floor area” (for any other activity such as kindergartens, churches, and clubs) to calculate the units of demand generated.

In requiring a development contribution, Council will give credits for any legally established unit of demand in existence at the time the development or subdivision takes place because it deems this to have paid its contribution already*. For example:

- if a dwelling (one new unit of demand) is built on an existing residential lot (one existing Unit of Demand), then no contribution is payable, the residential lot being deemed to have paid a contribution when it was created. (Hence 1 new - 1 paid = 0) *
- if two dwellings (two new units of demand) are built on an existing lot (one existing Unit of Demand), then one contribution is payable. (2 new - 1 paid = 1)*

* with the exception of water and wastewater contributions where only existing lots or developments already connected to water and wastewater networks are deemed to have paid contributions in the past.

How are development contributions calculated?

Development contribution amounts originate from historical capital expenditure made in between 2000-2021 for growth that has not yet been recovered from new developments historical capital costs, and from planned capital expenditure in Council's Long Term Plan from 2021-2031 that is required to service new developments. Council then divides this expenditure by the amount of development that is expected to take place.

Development contributions cannot be used to fund the costs of renewing or replacing infrastructure to ensure existing development enjoys the appropriate levels of service.

Contributions payable will depend on location

The contributions payable for any new development or subdivision will depend on where the activity is situated.

The Development Contributions Policy uses a number of service areas or “catchments” to which expenditure is allocated. Only development taking place within a particular catchment will contribute towards its infrastructure.

Catchments range in size depending on the types of service. For example:

- There is a single district-wide transportation catchment. Any new development in the District, wherever it is located, gives rise to the need for capital expenditure on the District transportation network as a whole and should contribute toward it.
- There are a number of community board area catchments. These are used to assign the costs of works undertaken to deal with growth in particular parts of the District such as community transportation works and community infrastructure.
- There are a number of local settlement catchments for services like wastewater, stormwater and water supply. These small catchments are used to assign the costs of works only to those developments that are serviced by or derive benefit from a particular scheme.

In general, a subdivision in a rural area will pay district-wide and community board contributions but will not pay toward water, wastewater or stormwater services which are usually limited to the urban settlements.

What amounts of development contribution are payable?

Refer to Appendix B of the attached Development Contribution Policy for the contribution amounts payable for services in each part of the District.

Introduction

Statutory Requirements

Local authorities are required, under section 102 of the Local Government Act 2002 (“the Act”), to adopt funding and financial policies as part of their financial management obligations. The Revenue and Financing Policy, required to be adopted under section 102(2)(a) of the Act, must state, amongst other things, Council’s policies in respect of the funding of capital expenditure from sources including development contributions and financial contributions. One such policy is a policy on development contributions or financial contributions. Development contributions may be sought to meet the increased demand for community facilities resulting from growth and new development in a district.

This document contains the Development Contributions Policy accompanying the Thames-Coromandel District Council 2021-2031 Long Term Plan.

Section 106(6) of the Act requires that a development contributions policy must be reviewed at least once every three years using a consultation process that gives effect to the requirements of section 82 of the Act.

In adopting its first Development Contributions Policy 2004, the Council considered the options available to it and determined that a development contributions policy was the most practical and efficient means of securing sources and levels of funding to meet costs associated with growth and new development. The Council still considers this to be the case in 2021.

The Council, in addition to determining matters of content of this policy, has determined:

- that the decision to amend the Development Contributions Policy is a significant decision;
- that it believes it has met the decision-making and consultation requirements of the Local Government Act 2002 to the extent required; and
- that the Special Consultative Procedure under section 83 of the Act, provides an appropriate level of consultation for the review of the Development Contributions Policy.

The Act requires a development contributions policy to include a schedule of assets listing assets or programmes of works for which development contributions are to be required. Refer to Appendix H for the schedule of assets.

Sources of Funding

Section 106(2) of the Act requires a policy on development contributions to summarise and explain the capital expenditure that Council expects to incur to meet the increased demand for community facilities resulting from growth.

It also requires Council to state the proportion of capital expenditure that will be funded from other sources and the total amount of funding to be sought by development contributions for each activity or group of activities.

Appendix C shows the approximate total amount of funding to be sought by development contributions for each type of Council infrastructure. As above, final figures are not available at the time this draft Policy is required to be publicly released. Updated numbers will be included when these are finalised.

Other sources of funding of capital expenditure may include:

- (a) Outside sources such as New Zealand Transport Authority subsidies, grants, regional council or central government funding;
- (b) Funding from sources such as rates and sale of assets;
- (c) Funding from financial contributions previously made for the same activity, in accordance with section 207 of the Act.

Growth Projections

- 1.2.1 The Council acknowledges that new development is occurring throughout the Thames-Coromandel District. This places demands on the Council to provide a range of new and upgraded infrastructure. This Policy provides the means by which Council may seek development contributions from new development where the effect of that development requires Council to incur capital expenditure to provide for reserves and infrastructure.
- 1.2.2 The successful application of this Development Contributions Policy is dependent on reliable estimates of the amount of new development that is expected to occur in the District and different parts of it. Estimates are required:
 - to inform infrastructure planning; and
 - to give the Council some assurance as to the reliability of its predicted reserve and infrastructure requirements, and that development will occur from which the Council can expect to recover growth-related expenditure.
- 1.2.3 This Development Contributions Policy uses the growth projections as set out in the Forecasting Assumptions section of the 2021-2031 Long Term Plan.
- 1.2.4 While projections of new development, measured as rating units, have been prepared for the District, the Council faces the risk of under-recovering development contributions that it expects to receive under this Policy where:
 - a) a proportion of the numbers of new rating charges estimated to be establishing in any one year, does not constitute “*development*” as defined under the Act; or
 - b) it allows reductions or waivers to the amounts of development contribution normally payable on developments for various reasons.

Policy on Growth

- 1.3.1 The Council is aware of the vibrancy and economic benefits that growth and development can bring to the Thames-Coromandel District and acknowledges new growth. However the Council also recognises the potentially high costs of providing new infrastructure for development and intends to ensure that these costs are adequately and sustainably accounted for. It has made it clear that:
- a) development must be sustainable;
 - b) services must be adequate and affordable;
 - c) Council itself must remain financially sustainable in the long-term;
 - d) it must be prudent in its financial management; and
 - e) it must be fair and equitable.
- 1.3.2 In view of the expenditure undertaken providing infrastructure, often in advance of new development and the risks of under-recovering that expenditure, the Council does not accept a “growth at all costs” approach and will only provide servicing for growth where the above criteria are met.
- 1.3.3 When this Policy is reviewed, the Council will compare the expected increase in units of demand (using forecast rating units or dwellings as a proxy for increases in infrastructure demand) on service infrastructure for each activity catchment with the actual number of units of demand that have occurred in the catchment since the Policy was last adopted. It may adjust its projections of units of demand for the catchment and may reduce or increase (as the case may be) growth related capital expenditure for the catchment accordingly.
- 1.3.4 For the purposes of calculating development contributions, each new rating unit in a catchment will constitute one Unit of Demand for infrastructure in that catchment. Projections of rating units cover all types of development in the District including residential, commercial, industrial and other developments and provide a reasonable measure of the amount of existing development in the District and all development that is expected to occur over the capacity life of the asset. However, dwelling projections have been used to calculate reserves and community infrastructure Units of Demand as these activities do not apply to commercial or other non-residential activities therefore enabling these activities to be removed from the calculations for these development types. The growth projections have been supplied to the Council by external consultants.

Financial Management Policies and Strategy

- 1.4.1 This Policy is a financial policy and as such it has been prepared in the wider context of the Council’s overall financial management policies including the Revenue and Financing Policy.
- 1.4.2 This Policy is made in accordance with directions in the Revenue and Financing Policy.

Development Contributions Policy

The Council has considered all matters it is required to consider under the Act when making a development contributions policy. The policies resulting from these considerations are set out in this section.

The purpose of this development contributions policy is to enable Council to recover from those persons undertaking development a fair, equitable and proportionate portion of the total cost of capital expenditure necessary to serve growth over the long term.

This policy takes account of the principles in section 197AB of the Act in the way the Council requires, determines and uses development contributions, and allocates the costs of assets.

Requirement to Pay Development Contributions

- 2.1.1 In accordance with section 197AB(a) and section 199 of the Act, a development contribution may be required in relation to a development if the effect of the development (including the cumulative effect in combination with other developments) is to require new or additional assets or assets of increased capacity and, as a consequence, Council incurs capital expenditure to provide appropriately for reserves, network infrastructure or community infrastructure.
- 2.1.2 Whether an application for a consent or a service connection relates to a "development" as defined in the LGA will be assessed on a case by case basis. However, in general, a "development" may occur when:
- (a) additional lots are created by subdivision, including the subdivision or cross lease¹ of existing lots;
 - (b) additional dwellings, retirement units or commercial accommodation units are built on lots;
 - (c) the area of business activity is increased on lots;
 - (d) the area of any other activity such as schools, churches, hospitals or clubs is increased;
 - (e) new or additional service connections are made to infrastructure networks by existing activities;
 - (f) areas of temporary use are converted to permanent use.
- 2.1.3 Where there is a "development", in accordance with section 198(1) of the Act, Council may require a development contribution of money or land or both when:
- (a) a resource consent is granted under the Resource Management Act 1991;
 - (c) a building consent is granted under the Building Act 2004;
 - (c) an authorisation for a service connection is granted;

¹ A development contribution will apply to a cross lease only where an additional unit of demand is created. The development contribution will generally have been required on the granting of a building consent for that additional unit of demand.

- (d) a certificate of acceptance is granted under the Building Act 2004.

In accordance with section 198(2) of the Act, Council may only require a development contribution as provided for in this or a previous development contributions policy.

2.1.4 In terms of this Policy, development contributions will be required to meet the growth related component of capital expenditure on the following activities:

- (a) District transportation
- (b) Community transportation
- (c) Local community infrastructure – including land, or development assets on land, owned or controlled by Council for the purpose of providing public amenities, and includes land that Council will acquire for that purpose
- (d) Water supply
- (e) Wastewater treatment
- (f) Stormwater - urban stormwater, environmental protection works, flood protection and mitigation works
- (g) Reserves - land and development
- (h) District community infrastructure – including land, or development assets on land, owned or controlled by Council for the purpose of providing public amenities, and includes land Council will acquire for that purpose.

Limitations on Contributions

2.2.1 While Council is able to seek both development contributions for infrastructure under the Local Government Act 2002 and financial contributions under the Resource Management Act 1991, section 200 of the Local Government Act 2002 contains certain limitations. Council must not require a development contribution for a reserve, network infrastructure, or community infrastructure where it has imposed a contribution requirement on the same development for the same purpose under the Resource Management Act 1991, where developers or other parties fund the same infrastructure or where a contribution has been required for the same purpose on a building consent or certificate of acceptance.

2.2.2 Although under the Resource Management Act 1991, Council may impose a *financial contribution* as a condition of resource consent for various purposes set out in the district plan, it shall instead take development contributions under this Policy on subdivisions and development for the equivalent activities set out in this policy. The exception is where Structure Plans in the district plan make provision for reserves including specifying the appropriate location: in those cases Council will require a financial contribution rather than a development contribution for reserves – land and development under this policy.

2.2.3 However, the financial contribution requirements for car parking in the Thames-Coromandel District Plan will be retained and development contributions under this Policy will not be sought for this activity.

2.2.4 Nothing in this Policy will detract from any requirements under the District Plan (such as landscaping conditions and parking requirements) which impose works or financial

contributions to avoid, remedy or mitigate the adverse effects of any development on the environment.

2.2.5 Nothing in this Policy, including the amounts of development contribution payable in **Appendix B**, will detract from any other legal requirement to make a payment for community facilities other than a development contribution, including connection fees or any other fee required to be paid by agreement with the Council.

2.2.6 Council will not require a development contribution for any lot that:

- a) is held in perpetuity pursuant to an open space covenant, provided for by section 22 of the Queen Elizabeth the Second National Trust Act 1977;
- b) is unable to be developed or used for any activity that would cause Council to incur expenditure on infrastructure, as a result of restrictions on the title of the lot.

Limits on Costs Eligible for Inclusion in Development Contributions

2.3.1 In calculating development contributions under this Policy, the capital expenditure on which contributions are based shall not include the value of any project or work or part of any project or work required for:

- a) Rehabilitating or renewing an existing asset; or
- b) Operating and maintaining an existing asset.

Subsidies and Other Sources of Funding

2.4.1 The value of any subsidy or grant toward the value of any project or work shall be deducted prior to the allocation for funding of the balance portion project cost between development contributions and other sources of Council funding.

Vested Assets

2.5.1 Except as provided for in **Section 2.12.5**, the value of assets vested or expenditure made by a developer pursuant to a requirement under the Resource Management Act 1991, shall not be used to offset development contributions payable on development unless all or a portion of such assets or expenditure can be shown to avoid or reduce the need for Council to provide an asset that is included in its capital works programme for which development contributions are sought.

2.5.2 The value of assets vested or expenditure made voluntarily by a developer to enhance a development shall not be used to offset development contributions payable on development other than by agreement with Council's Audit and Risk Committee.

Surplus Capacity

- 2.6.1 In accordance with section 199(2) of the Act, development contributions may be used to fund capital expenditure already incurred by Council in anticipation of development prior to the first adoption of this Policy on 1 October 2004.
- 2.6.2 Council has in recent years undertaken works or acquired land in anticipation of development which it seeks to recover in development contributions yet to be made. Council may include in its calculation of development contributions capital expenditure made in anticipation of development since 1 July 2000, and the value of such expenditure will be known as “surplus capacity.”

Service Levels

- 2.7.1 There will be no requirement under this Policy for new development to be serviced above Service Standards.

Cumulative Effects

- 2.8.1 In accordance with section 199(3) of the Act, development contributions may be required under this Policy where the cumulative effect of a development, in combination with other developments, is to require new or additional assets or assets of increased capacity and, as a consequence, Council incurs capital expenditure to provide appropriately for reserves, network infrastructure, or community infrastructure.

Appropriate Sources of Funding

- 2.9.1 Section 101(3)(a) of the Act states that the funding needs of a local authority must be met from those sources that the local authority determines to be appropriate.
- 2.9.2 The Council has made its considerations about appropriate sources of funding in the preparation of its Revenue and Financing Policy. These included considerations about development contributions as a source of funding, in reaching this conclusion it has considered all the factors set out in section 101(3) of the Act (see Section 5.4.1). The Council has determined that:
- a) Development contributions are an appropriate source of funding for recovering capital expenditure for a range of community facilities set out in **Sections 2.1.4** above;
 - b) While visitors and tourists benefit from and cause capital expenditure in most of the community facilities listed, expenditure cannot be cost-effectively determined or recovered from these groups. Funding is likely to come from District rates and/or community board rates in view of the benefits that tourists and visitors bring to the community as a whole;
 - c) Subsidies and grants provide an appropriate source of funding in combination with rates and development contributions for capital expenditure under some activities;
 - d) Capital expenditure (including past expenditure) can provide benefit to the existing community, new members of the community arriving in the Long Term Plan period and future residents and businesses arriving after the Long Term Plan period. It is appropriate to fund community infrastructure capital expenditure over an extended period of time. To distribute the benefits accordingly, the Development Contributions Calculation Period should cover assets provided in the past (in anticipation of growth), with remaining spare capacity and assets provided in the Long Term Plan period with capacity up to twenty years into the future. Where capacity may exceed twenty years, the calculation covers the asset until it reaches full capacity. (See **Section 2.14**) This is consistent with the principle in Section 197AB(b) of the Act;
 - e) It is appropriate to identify and source development contributions funding from a range of areas (catchments) as set out in Appendix E, ranging from district wide areas for activities such as transportation to local areas for activities such as water supply and wastewater treatment (See **Section 2.11**).

Principle of Project Cost Allocation

- 2.10.1 The capital cost of any project or work identified in the Development Contributions Calculation Period shall, after deductions for subsidies and other sources of funding, be allocated between:
- a) the Existing Rateable Properties (ERP) Cost; and
 - b) the Additional Capacity (AC) Cost.
- 2.10.2 Council will allocate project costs between ERP Costs for *improving levels of service and/or renewals* to existing households and businesses, and AC Costs for providing *additional capacity* to accommodate development of new households and businesses, using the methodology described in **Section 5.0** – Methodology for Cost Allocation.
- 2.10.3 The methodology used is a Unit of Demand approach to the cost allocation of all Projects based on the capacity life of each project (principle in Section 197AB(b) of the Act), and for Combined Projects it ensures that these costs are fairly and equitably spread over existing ratepayers and additional capacity (principle in Section 197AB(c) of the Act).
- 2.10.4 Appendix H contains a schedule of assets (principle in Section 201A of the Act) which sets out, for each new asset, additional asset or asset of increased capacity, the estimated cost of each asset and the proportion of the capital cost Council proposes to recover through development contributions and the proportion Council proposes to be recovered through other sources. Refer to Appendix H for the Schedule of Assets.
- 2.10.5 There is a requirement to state Remaining Service Life (RSL) of an existing asset and Additional Service Life (ASL) given by the new asset as a crosscheck for audit purposes but with these two variables not brought into the calculation.
- 2.10.6 Development contributions will be used in accordance with the principles in section 197AB(d) of the Act.

Areas of Service (Catchments)

- 2.11.1 The principle in section 197AB(g) of the Act states that when calculating and requiring development contributions, Council may group together certain developments by geographic area or categories of land use provided:
- a) The grouping balances practical and administrative efficiencies with considerations of fairness and equity; and
 - b) Grouping by geographic area avoids grouping across an entire district wherever practical.

The Council considers that for most activities development contributions should be required from developments on an area-by-area or catchment basis. The development contribution catchments are set out in **Appendix E**. An analysis pursuant to section 197AB(g) is set out in **Appendix G**.

- 2.11.2 The catchment is the geographic area within which growth and development is occurring, which is likely to give rise, either solely or cumulatively, to the need for particular works or groups of works.
- 2.11.3 In general Council uses community board areas for the recovery of costs more closely associated with growth within and around recognised local communities. Activities at this catchment level include community transportation, libraries, community area parks, community area reserves, harbours, community centres and halls, solid waste, swimming pools, public conveniences, cemeteries, airfields and similar community facilities.
- 2.11.4 Council uses large district-wide or sub-district catchments for the recovery of the costs of projects which occur as a result of the cumulative effects of growth in the whole district or large parts of it. District-wide areas of benefit are used for facilities such as the district transportation network and strategic land and buildings.
- 2.11.5 Council uses local settlement areas for the recovery of costs in specific areas such as water and wastewater connection areas, where growth relates to the need for new infrastructure.
- 2.11.6 In general, a subdivision in a rural area will pay district-wide and community contributions but will not pay toward water, wastewater or stormwater services, which are usually confined to the urban settlements.
- 2.11.7 In the case of stormwater, Council considers that works in the wider stormwater funding catchment such as flood protection and mitigation works, environmental protection works, works in the public domain, in town centres, on roads, community area reserves and waterfront areas, can be of benefit to communities within those developments through the protection of their health, safety, convenience and amenity. Stormwater funding catchments may cover wider areas including whole urban areas and need not be limited to the areas of physical stormwater drainage catchments.
- 2.11.8 In those cases where funds or land have previously been collected through financial or development contributions, Council will offset the value of these contributions against proposed expenditure on the same activity in the same activity catchment for which it was collected.

Reserves

- 2.12.1 Under this Policy and pursuant to section 199(1) of the Act Council may require a development contribution for reserves.
- 2.12.2 Reserves contributions will be collected to fund a programme of reserve land purchases and development of any kind that enables the reserve to be used for its intended purpose.
- 2.12.3 Pursuant to Section 203(1) of the Act, the amount of such contributions shall not exceed the greater of 7.5% of the value of additional lots created by subdivision and the value equivalent of 20 square metres of land for each additional household unit created by development.
- 2.12.4 No reserve contributions shall be payable on any rural residential activity or on any non-residential activity in urban or rural areas. Reserve contributions shall be payable on any

residential activity in any Coastal Village, Coastal Residential, Coastal Living, Rural Village or Rural Lifestyle zone or in any other zone within 500 metres of any residential or village zone where residential lots of less than 2500m² in area are created or developed.

- 2.12.5 Structure Plans in the District Plan make provision for the level of reserve considered appropriate to the location covered by the Plan. Where land is shown as reserve or proposed reserve for recreational purposes on a Structure Plan under the District Plan, Council may require that land to be vested in Council as a condition of resource consent. The value of the reserve land vested shall be determined pursuant to a valuation provided by a registered property valuer.
- 2.12.6 Where a financial contribution for reserves is required then a development contribution for reserves may not be required, consistent with the requirements of section 200.

Significant Assumptions as required by the Act

- 2.13.1 Section 201(1)(b) of the Act requires this policy to set out the significant assumptions underlying the calculation of the schedule of development contributions, including an estimate of the potential effects if there is a significant level of uncertainty as to the scope and nature of the effects.
- 2.13.2 The significant assumptions underlying the calculation of the schedule of development contributions are that:
- a) The rate, level and location of growth will occur as forecast in the 2021-2031 Long Term Plan;
 - b) Capital expenditure will be in accordance with the capital works programme in the 2021-2031 Long Term Plan;
 - c) No significant changes to service standards are expected to occur in the Long Term Plan period other than those planned for in the Asset Management Plan;
 - d) The level of third party funding (such as NZ Transport Agency subsidies) will continue at anticipated levels as set out in the 2021-2031 Long Term Plan;
 - e) There will be no significant variations to predicted rates of interest and inflation to those set out in the 2021-2031 Long Term Plan;
 - f) The revenue from rates will be sufficient to meet the operating and maintenance costs of capital expenditure funded by development contributions.
- 2.13.3 An assessment of effects, if there is a significant level of uncertainty as to the scope and nature of the effects, is set out in **Appendix F** of this Policy.

Development Contributions Calculation Period

- 2.14.1 In order to include in the calculation of development contributions the expenditure incurred by Council prior to the first adoption of this Policy on 1 October 2004, to be known as “surplus capacity” (See **Section 2.6**), the commencement of the Development Contributions Calculation Period is 1 July 2000.

- 2.14.2 Capital expenditure on infrastructure that will serve new development should be recovered over the take-up period of the project, or a period of time sufficient to allow recovery from all development that caused and will benefit from that expenditure, consistent with the principle in section 197AB(1)(b) of the Act.
- 2.14.3 The Council has considered the period over which the benefits of capital expenditure for new development are expected to occur. The Council considers that capital expenditure on infrastructure during the long term plan period should be recovered over the full take-up period of each asset, from all development that caused that expenditure or will benefit from capacity it provides, including development occurring after the long term plan period.
- The full take-up period referred to above shall be the expected full take-up period of the asset or 40 years from the date of adoption of this policy whichever is the earlier period.
- 2.14.4 It has determined that:
- a) new development occurring in the long term plan period will contribute only to that proportion of additional asset capacity that it is expected to consume;
 - b) future development occurring after the long term plan period will contribute toward the remaining surplus capacity in assets at the end of that period.
- 2.14.5 In calculating the development contributions payable by new development for each activity type, Council will:
- a) include the value of any past surplus capacity in assets provided after 1 July 2000, (See **Section 2.6**) that is expected to be consumed by new development;
 - b) include the value of capacity in assets to be provided in the long term plan period, that is expected to be consumed by new development; and
 - c) exclude the value of remaining surplus capacity in assets at the end of the long term plan period, which is likely to be consumed by future development.
- 2.14.6 Recovery of the whole of a project's cost from only those households and businesses establishing in the long term plan period may place an unfair burden on them. Households and businesses developing after the period would arrive to a fully paid up asset, with spare capacity for their developments.
- 2.14.7 This Policy therefore uses a development contributions calculation period extending from 1 July 2000 (to include past surplus capacity) to 30 June 2061, 40 years after the adoption of this current Policy, to ensure more equitable attribution under Schedule 13 of the Act.
- 2.14.8 The value of remaining surplus capacity in assets at the end of the long term plan period is not to be included in the calculation of development contributions as provided for in this Policy.
- 2.14.9 The Council has considered the fair attribution of growth related capital expenditure to new development occurring in the long term plan period and has determined that it may allocate the asset capacity of any project to new (N) development in the long term plan period, before that project is built. It may do this where that new development will eventually

consume capacity in the project when it is built, but has been serviced temporarily using capacity normally allocated to existing development.

Policy on Existing Lots or Development

- 2.15.1 Council shall not seek development contributions retrospectively for lots or development (Units of Demand) already legally established at the date of granting consent, other than as set out in sections 2.15.2 to 2.15.5 below.
- 2.15.2 **Section 2.15.1** shall not apply to any lot or development for which a contribution has been required and has not yet been paid.
- 2.15.3 Council may require a development contribution to be paid for any existing legally established lot or activity, which is to be connected for the first time to either the water supply network or the wastewater network, as the case may be, where no development contribution or other such payment for these services can be shown to have been previously made and:
- a) the connection generates a demand for water supply or wastewater infrastructure; and
 - b) the connection (either alone or cumulatively with other connections) requires new or additional water supply and wastewater assets or assets of increased capacity which has already or will cause Council to incur expenditure; and
 - c) there is no alternative source of funding for those assets.
- 2.15.4 Council may require a development contribution to be paid for any existing legally established lot, that has previously been prevented from being developed by any open space covenant or by any other restriction registered against the title of the lot and that covenant or restriction has been removed.
- 2.15.5 **Sections 2.15.1, 2.15.2, 2.15.3 and 2.15.4** shall apply to any lot or development that:
- a) was already legally established at the date on which the Development Contributions Policy first became operative other than in the case of a development contribution payable for water supply and wastewater services where a credit will not apply to any existing lot or development not already connected to either network and for which no development contribution can be shown to have been previously paid;
 - b) has been legally established since the date on which the Policy first became operative and for which a development contribution has already been paid.

Exemptions on Network and Community Infrastructure

- 2.16.1 Pursuant to section 197 of the Act, which excludes the pipes and lines of network utility operators from the definition of “development”, Council will not seek development contributions for the installation or expansion of network utility infrastructure, including pipes, lines and installations, roads, water supply, wastewater and stormwater collection and management systems.

- 2.16.2 In addition to the exemption provided in **Section 2.16.1**, development contributions shall not be required on any development that provides or supports the provision of Council network infrastructure, community infrastructure, or the purchase or development of reserve land.

Best Available Knowledge

- 2.17.1 The estimates of capital expenditure in this Policy, for all activities, are in keeping with the long term plan and are based on the best available knowledge of projects, their costs, their staging and timing and other related information, at the time of adoption of this Policy.
- 2.17.2 The absence of particular information on any asset or work at any given time shall not be deemed to be reason for not requiring development contributions under this Policy.

Financial Policy

- 2.18.1 Previous headworks policies have no effect and no development contributions shall be sought under those policies.
- 2.18.2 The project cost amounts used in calculating development contributions under this Policy will be those in Council's financial statements, which include adjustments for inflation and there will be no provisions in this Policy for an annual increase for inflation.
- 2.18.3 Interest on borrowings to provide additional capacity in infrastructure to accommodate development, will be determined and included in the calculation of the development contributions by:
- a) in each catchment and for each activity determining the opening balance of loans raised for additional capacity in each year, and adding further borrowing forecast (which will equate to the net cost of capital works less forecast contributions) during the year to provide the principal sum owing;
 - b) calculating interest on the principal sum owing using the "real" rates of interest to be arrived at by taking the budgeted rate of interest in the Ten Year Plan, less the "inflation factor". The "inflation factor" will be the forecast movement in the Consumer Price Index (CPI) for the year in question. The forecast movement in the CPI for the year in question is the CPI forecast released as part of the Reserve Bank Monetary Policy Statement in March each year and this will apply to the following Council financial year;
 - c) applying interest calculated in (b) above as simple interest, to contributions budgeted to be received in that year, in the proportion to which they bear to the principal sum owing.
- 2.18.4 Council will not introduce an adjustment to the development contribution amounts to take account of any possible long term cross subsidy from rates paid by new ratepayers to fund part of the interest on borrowings for works to deal with any service level deficiencies being experienced by existing ratepayers.

- 2.18.5 Depreciation of capital expenditure related to growth will be funded through rates on existing and new development, and not capitalised and collected through development contributions, and a depreciation adjustment will not be included in the calculation of development contributions to offset any possible cross-subsidy between existing and new ratepayers.

Practical Application

Requirement for Development Contribution

3.1.1 Upon granting:

- a) a resource consent under the Resource Management Act 1991;
- b) a building consent under the Building Act 2004;
- c) an authorisation for a service connection; or
- d) a certificate of acceptance

Council shall determine whether the activity to which the consent or authorisation relates is a “development” under the Act, which:

- a) has the effect of requiring new or additional assets or assets of increased capacity (including assets which may already have been provided by Council in anticipation of development);
- b) as a consequence requires (or has required) Council to incur capital expenditure to provide appropriately for those assets.

3.1.2 In accordance with sections 2.1.4, upon determining that the activity is a development, Council may require development contributions for:

- a) reserves;
- b) network infrastructure, comprising roads, water supply, wastewater and stormwater infrastructure;
- c) community infrastructure.

3.1.3 Council shall calculate, in accordance with section 198(2A) of the Act, the development contribution payable in accordance with the policy in force at the time the application for consent or authorisation (accompanied by all required information) is lodged.

3.1.4 The grantee of consent or authorisation shall pay the development contribution calculated:

- (a) in the case of a land use consent, by no later than the activity commencing;
- (b) in the case of a subdivision consent, before a section 224 completion certificate is issued
- (c) in the case of a building consent, before the first building inspection takes place;
- (d) in the case of a service connection, before the service connection is made; and
- (e) in the case of a certificate of acceptance, upon the granting of the certificate of acceptance.

- 3.1.5 Until a development contribution required in relation to a development has been paid or otherwise made (subject to Section 208 of the Act), Council may,
- (a) in the case of a development contribution required for resource consent granted under the Resource Management Act 1991,
 - (i) withhold the section 224 completion certificate; and
 - (ii) prevent the commencement of a resource consent.
 - (b) in the case of a development contribution required for building consent granted under the Building Act 2004, withhold code compliance certificate.,
 - (c) in the case of a development contribution where a certificate of acceptance is required and granted under the Building Act 2004, withhold that certificate of acceptance.
 - (d) in the case of a development contribution is required for a service connection, withhold that service connection to the development.

Amount of Total Development Contribution

- 3.2.1 Development contributions are assessed according to the number of "Units of Demand" the activity represents. For example, the Policy considers any new dwelling or any new residential lot, business lot (of 1000m² or more) or rural lot created in a subdivision to be one additional "Unit of Demand" for services.

The Units of Demand applicable to various activities are set out in **Section 3.3**.

- 3.2.2 The total development contribution payable when granting any resource or building consent, certificate of acceptance or service connection authorisation shall be the sum of the development contribution payable for each activity, calculated as:

$$[(a) \times (\Sigma(n) - \Sigma(x))] + \text{GST}$$

Where:

(a) = the applicable development contribution per Unit of Demand determined from **Appendix B**.

Σ = the sum of the terms inside the brackets.

(n) = for each lot at the completion of the consent or authorisation application, the total Lot Units of Demand OR the total Activity Units of Demand, whichever is the greater.

(x) = for each lot in existence (or for which a section 224 Resource Management Act 1991 certificate has been issued), prior to the date of the consent or authorisation application, the total Lot Units of Demand OR the total Activity Units of Demand for the existing development OR the total Activity Units of Demand for any previous legally

established development located on the lot no more than ten years prior to the date of lodgment of the application, whichever is the greater.

3.2.3 In determining the value (a) in **Section 3.2. 2**, Council will:

- a) identify the catchment area in which the development falls, using **Appendix E**
- b) identify the development contribution per Unit of Demand for each Council infrastructure type applicable to that catchment area using **Appendix B**.

Determination of Units of Demand

3.3.1 In accordance with Schedule 13 of the Act, the additional capacity (AC) component of capital expenditure associated with new development in any activity catchment will be allocated equally between the numbers of new Units of Demand expected to occur in that catchment during the Development Contributions Calculation Period.

3.3.2 The Council has determined that Units of Demand generated by different land use types shall be those reflected in **Table 1**.

3.3.3 Demand for services may be necessitated by the creation of new lots that are required to be serviced in advance of their occupation. Demand for services may also be generated by the use and development of lots including the intensification or expansion of uses on those lots.

| Table 1 Units of Demand generated by subdivision and development | |
|---|--|
| Lot Unit of Demand | Units of Demand |
| One residential or rural lot | 1.0 |
| One mixed use residential/ commercial lot | 1.0 |
| One commercial or industrial lot with an area of less than 1000m ² | Lot area divided by 1000m ² |
| One commercial or industrial lot with an area of 1000m ² or more | 1.0 |
| For the purposes of calculating water supply and wastewater development contributions ONLY, any existing legally established lot not connected to either the water supply network or the wastewater network or any proposed lot not to be connected to either the water supply network or the wastewater network as the case may be | 0 |
| Any lot designated as a reserve under the Reserves Act 1977 | 0 |
| One lot: <ul style="list-style-type: none"> ▪ wholly covenanted in perpetuity as provided for by section 22 of the Queen Elizabeth the Second National Trust Act 1977; ▪ the title of which prevents any form of development on the lot | 0 |
| Activity Unit of Demand | Units of Demand |
| One dwelling unit | 1.0 |
| One minor unit | 0.5 |

| | |
|---|--|
| One retirement unit | 0.5 except district transportation 0.3 |
| One commercial accommodation unit including any hotel, motel or building for residential use of two or more bedrooms per unit | 1.0 |
| One commercial accommodation unit including any hotel, motel or building for residential use of one or less bedrooms per unit | 0.5 |
| School or camp dormitory room normally accommodating more than 3 persons | The number of persons accommodated in the room divided by 6. |
| One self-contained cabin or site for a permanent caravan, campervan, etc, containing own water and/or wastewater facilities | For water and wastewater, 0.5 units of demand. For all other services, 0.39 units of demand. |
| One cabin that is not self-contained | For water and wastewater, 0.4745 units of demand. For all other services, 0.17 units of demand. |
| One campsite for a tent, caravan, campervan, etc, not independently supplied with water or wastewater facilities | For water and wastewater, 0.4745 units of demand. For all other services, 0.17 units of demand. |
| One commercial or industrial unit including the commercial part of any activity but excluding any part that comprises commercial accommodation units | For transportation, water supply, sewerage, stormwater and solid waste infrastructure only, the gross business area of the activity multiplied by the applicable unit of demand factors in this table. |
| Any other activity not specified above (including farm buildings) | For transportation, water supply, sewerage, stormwater and solid waste infrastructure only, the gross floor area of the activity multiplied by the applicable unit of demand factors in this table. |
| For the purposes of calculating water supply and wastewater development contributions ONLY, any existing legally established development not connected to either the water supply network or the wastewater network or any proposed development not to be connected to either the water supply network or the wastewater network as the case may be | 0 |
| Network infrastructure, including pipes, lines and installations, roads, water supply, wastewater and stormwater collection and management systems | 0 |
| Any Council development providing or supporting the provision of network or community infrastructure | 0 |
| Unit of Demand Factors | |
| Transportation | 0.0020 per m ² |
| Water supply | 0.0017 per m ² |
| Sewerage | 0.0017 per m ² |
| Stormwater and solid waste | 0.0010 per m ² |

3.3.4 The different Units of Demand generated by a unit of commercial or industrial activity as compared with a unit of residential activity arise mainly from the scale of activity. This Policy uses lot size in the case of subdivision and gross business area in the case of business

development as a proxy for assessing the different Units of Demand on services likely to be generated respectively by residential and business activity.

- 3.3.5 Further, this Policy assumes that as well as the scale of activity, business activity has the potential to place different demands on services as compared to residential activity as a result of the nature of the activity (e.g. as a result of higher and heavier traffic volumes). This Policy incorporates multipliers (Unit of Demand Factors) that are intended to take account of the potentially different effect of business activity on service infrastructure.
- 3.3.6 The assumptions used in this Policy to derive the Units of Demand Factors for business in **Table 1** are described in **Appendix D**.

Information Requirements

- 3.4.1 The applicant for any consent and authorisation listed under **Section 3.1.1**, shall provide all information necessary for Council to calculate the amount of a development contribution including, in the case of commercial or industrial development, the gross business area of the development.
- 3.4.2 The applicant shall be responsible for providing proof of the legal establishment of existing Units of Demand under **Section 3.2**.

Special Assessments

- 3.5.1 Developments that have special features, which mean their demands on Council's infrastructure are not well represented through the assessment procedure set out in this policy and by the Units of Demand in **Table 1**, may be subject to a special assessment as authorised by Council's Audit and Risk Committee.
- 3.5.2 Examples of activities to which special assessments may be applied are petrol stations.
- 3.5.3 In carrying out a special assessment, Council will use (and may require an applicant to provide) such information as it considers necessary to more accurately represent the Units of Demand generated by a development.

Private Developer Agreements

- 3.6.1 Council may enter into a development agreement for the provision, supply, or exchange of infrastructure, land, or money to provide network infrastructure, community infrastructure, or reserves in accordance with the Act.
- 3.6.2 In accordance with Section 207A of the Act, Council may enter into a development agreement with a developer if the developer has requested in writing that Council enter into a developer agreement, or Council has requested in writing that the developer enter into a developer agreement with Council.
- 3.6.3 Any written request from a developer to enter into a development agreement will, in accordance with Section 207B of the Act, be determined by Council's Audit and Risk Committee. The Committee may:
- a) accept the request in whole or in part, subject to any amendments agreed to by it and the developer; or
 - b) decline the request.
- 3.6.4 The developer will be provided with a written notice of the decision and the reasons for it.
- 3.6.5 A development agreement will not be used to provide a discount on any development contributions assessed on a development, but may be used to provide flexibility as to the manner and timing of the payment of the assessed contributions.
- 3.6.6 A development agreement must clearly state the departures from the standard processes and calculations under this Policy, and the reasons for these departures.
- 3.6.7 In deciding whether to enter into any development agreement and the terms of that agreement, Council shall take into account the requirements of its Procurement Policy.
- 3.6.8 In making decisions and declining or entering into private development agreements, Council will conduct its business in an open, transparent and democratically accountable manner and ensure prudent stewardship of its resources in the interests of the District. Council will manage its financial dealings prudently and in a manner that promotes the current and future interests of the community.
- 3.6.9 Accounting treatment of transactions included in development agreements will be in accordance with those under **Section 3.7** (vested assets).

Credits for Work Done or Land Vested

- 3.7.1 Council shall apply to a development contribution calculated under **Section 3.2**, a credit equal to the actual and reasonable costs of works (including the value of any land to be vested) incurred by the applicant on behalf of and by prior agreement with Council's Audit and Risk Committee, which prevents Council from having to undertake capital expenditure identified in the calculation of development contributions under this Policy.
- 3.7.2 Subject to **Section 2.12.5**, in the event that the credit payable under **Section 3.7.1**:

- a) is less than or equal to the amount of development contribution otherwise payable, then the amount of the contribution shall be reduced by the amount of the credit;
- b) is greater than the amount of development contribution otherwise payable, then a refund will be payable by Council upon granting any consent or authorisation.

3.7.3 Where

- a) assets are vested in or expenditure is made to Council by a developer; and
- b) this contribution to Council can be proven to reduce the need for Council to provide an asset within its capital works programme; or
- c) a development agreement has been entered into under **Section 3.6** of this policy between Council and the developer providing land or works in exchange for development contributions on infrastructure;

a credit will be provided against the development contribution deemed payable by that developer (as assessed in accordance with the procedures in this Policy).

The credit will reflect either the market value of the assets provided or the actual physical contribution made by the developer. The market value of any vested assets will be determined by Council (in conjunction with its external valuer).

- 3.7.4 If a development agreement is entered into for a developer to provide network infrastructure, community infrastructure or reserves (land or development) in a catchment other than that in which their development is located, Council will ensure that the value of the works or land will be credited against the relevant activity or activities in the catchment for which development contributions were required.

Reconsideration under section 199A(1) of the Act of Development Contributions Assessed

- 3.8.1 An applicant who is required to make a development contribution may request a reconsideration of the requirement if they believe that:

- (a) the development contribution was incorrectly calculated or assessed under this Policy; or
- (b) this Policy was incorrectly applied; or
- (c) the information used to assess the development against this Policy, or the way the information was recorded or used, was incomplete or contained errors.

- 3.8.2 A request for reconsideration must be provided in writing to Council within 10 working days of the applicant or their agent receiving notice from Council of the development contributions that Council requires.

- 3.8.3 If an applicant considers the assessment breaches **Section 2.12.3** which sets out the maximum reserve contribution that may be collected, they may provide within 20 working days of the applicant or agent receiving notice of the development contributions requirement a valuation obtained at their expense to support their request for

reconsideration. The valuation provided must be determined no more than 90 days prior to the request for reconsideration.

- 3.8.3 Council will check the development contributions assessment made against the grounds for reconsideration made by the applicant and will, within 15 working days of receiving all required relevant information in relation to the request, advise in writing the outcome of the reconsideration to the applicant who has lodged the reconsideration request.
- 3.8.4 The Council delegates to its Finance Manager the responsibility for overseeing reconsideration requests. The Finance Manager will ensure that the reconsideration is not undertaken by the staff member who carried out the initial assessment.
- 3.8.5 Council will not accept an application for a reconsideration if an objection to the development contribution requirement has already been lodged under **Section 3.10** of this Policy.

Review of Development Contributions Payable on a Development

- 3.9.1 Council's Audit and Risk Committee will, at the request of an applicant, when considering an application for consent or authorisation for development, consider whether a reduction of a development contribution is appropriate, and may require a lesser development contribution than that normally calculated.
- 3.9.2 Any applicant who is required to make a development contribution at the time a consent or authorisation for development is granted may formally request the Council to review the development contributions required. Any such request shall be made in writing no later than 15 working days after Council has advised in writing of the development contributions required, or such longer time as Council may allow, setting out the reasons for the review.
- 3.9.3 In considering requests for review of development contributions, Council's Audit and Risk Committee will take into account:
- (a) the extent to which the value and nature of works proposed by the applicant reduces the need for works or the purchase of land proposed by Council in its capital works programme;
 - (b) the extent to which the nature of the development reduces the need for works or purchase of land proposed by Council in its capital works programme.
- 3.9.4 Council's Audit and Risk Committee will waive or reduce the reserve contribution required where:
- (a) an oversupply of reserve land already exists in the general locality of the subdivision or development; or
 - (b) Council does not intend to or is unlikely to incur costs in acquiring reserve land in the general locality within the Development Contributions Calculation Period.

- 3.9.5 In considering an application by a non-profit organisation for consent or authorisation for development, Council's Audit and Risk Committee may reduce or waive a development contribution where it considers there is a fair and reasonable justification for doing so and this results in a clear benefit created towards social, economic, environmental or cultural well-being within the district community.
- 3.9.6 Prior to accepting any request for review, Council may require the applicant to provide specific details of the manner in which its proposals will reduce the need for works or purchase of land proposed by Council in its capital works programme.
- 3.9.7 In undertaking the review of the development contribution the Council or a Committee or staff member of Council so delegated:
- (a) shall, as soon as reasonably practicable, consider the request;
 - (b) may determine whether to hold a hearing for the purposes of the review, and if it does so, hold that hearing within 90 days of receipt of the request and give at least 5 working days' notice to the applicant, of the date, time and place of the hearing;
 - (c) may at its discretion uphold, reduce, postpone or waive the original amount of development contribution required and shall advise the person in writing of its decision within 10 working days of making that decision;
 - (d) may charge such fee as determined in its annual schedule of fees, to consider the request.
- 3.9.8 In making any decision under **Section 3.9.7**, Council's Audit and Risk Committee shall be satisfied that:
- (a) the value and nature of works proposed by the applicant or the nature of the development reduces the need for works or the purchase of land proposed by Council in its capital works programme to a similar extent to that by which the contribution is sought to be reduced; and/or
 - (b) there is an oversupply of reserves in the area or Council does not intend to acquire reserve land in the area (in relation to reserve contributions only); or
 - (c) waiving or reducing development contributions on a proposed development by a non-profit organisation will provide a public benefit in accordance with **Section 3.9.5**.
- 3.9.9 A waiver or reduction of development contributions granted to a non-profit organisation on the basis of benefit to the community does not eliminate the need for the infrastructure required to service that development. Where a waiver or reduction is granted on this basis, Council will fund the cost of the contributions assessed from ratepayer funds collected for social development. Where the benefit is to the local community, the funding will be drawn from community rates. Where a benefit is considered to be provided to the wider District, funding will be obtained from rates collected District-wide.

Right to Object to Independent Commissioner

3.10.1 A person who requested a reconsideration under section 199A(1) of the Act who is required to make a development contribution may lodge an objection to the development contributions assessed to an independent commissioner in accordance with the Act.

Refunds of Development Contributions

3.11.1 Council will refund development contributions in accordance with the requirements of the Act. In doing so, Council shall retain a development contribution taken for a specific reserve purpose for a period of 20 years commencing the date upon which the contribution was made, as provided for by the Act.

Statement on GST

3.12.1 Any development contribution referred to in this Policy and any development contribution required in the form of money pursuant to this Policy is exclusive of Goods and Services Tax. GST is payable on all development contributions except any interest component required under Section 2.18.3

Audit

This Policy shall not be subject to any audit procedures other than those included in the Act.

Methodology for Cost Allocation

The calculation of the separate portions of the cost of any project between that for improving levels of service or providing additional service life to existing households and businesses (i.e. renewal) , (the ERP Costs) and that for providing additional capacity to accommodate new development of households and businesses (the AC Cost), as required by **Section 2.10.1**, shall be carried out using the following methodology.

Listing Projects and Information Required

- 5.1.1 Every project in the capital works programme of the long term plan shall be listed.
- 5.1.2 Where possible, distinct stages of a project or distinct parts of a project shall be listed as separate projects and separate calculations carried out for each.
- 5.1.3 Council may include in the calculation of development contributions, capital expenditure projects carried out in anticipation of development since 1 July 2000.
- 5.1.4 Each project in the capital works programme shall be categorised as one of the following project types:
 - a) *Existing shortfall or renewal project* – a project intended to deal only with shortfalls in levels of service to existing households and businesses or to provide for the renewal or replacement of an asset. The cost of the project shall be allocated to ERP Costs only.
 - b) *Additional capacity project* - a project intended to provide additional capacity to service new and future households and businesses. The cost of the project shall be allocated to AC Costs only.
 - c) *Combined project* – a project intended to deal with shortfalls in existing levels of service, renewal or replacement of existing assets and to provide capacity for further growth. The cost of the project shall be allocated between ERP Costs and AC Costs using the methodology in this section.
- 5.1.5 The *total project cost* of each project shall be listed.
- 5.1.6 The amount of any *subsidy or grant* toward the project from any other source of funding shall be deducted from the *total project costs* to give the *net project cost*.
- 5.1.7 For each combined project the following information shall be provided or calculated:
 - a) the reasons for carrying out the project;
 - b) the reason for the service level deficiency, replacement or renewal;
 - c) the year in which the project was/will be carried out, the year in which project capacity started or will start being consumed and the total capacity of the project so that the year in which the total capacity of the project will be reached can be calculated;
 - d) the *remaining service life (RSL)* of the asset serving existing *rating charges*;
 - e) the *economic life (EL)* that the combined project will give existing *rating charges*;

- f) the *AC units of demand* being the number of additional new and future households and businesses stated as *rating charges*, that the *combined project* will provide capacity for.

Cost Allocation of Combined Projects

5.2.1 The Unit of Demand approach shall be carried out as follows:

- (a) the cost of the project less any subsidies (from NZTA, or other third party) received or expected to be received is calculated to determine the Net Project Cost.
- (b) the number of *ERP units of demand* for the project is calculated as the number of *rating charges* at the project commencement year (unless this was prior to 1 July 2008. Where this is the case the number of rating charges at 1 July 2008 are used);
- (c) the *total units of demand* for the project is the *ERP units of demand* plus the *AC units of demand*, which is equal to the capacity of the project;
- (d) the *ERP Cost* is calculated as the Net Project Cost divided by the total units of demand multiplied by the *ERP units of demand*;
- (e) the *AC Cost* is calculated as the *net project cost* less the *ERP Cost* or the Net Project Cost divided by the total units of demand multiplied by the *AC units of demand*.

AC Cost allocation Between New and Future Rating Charges

5.3.1 The following information for each *combined project* and each *additional capacity project*, shall be used to fairly attribute *AC cost* between *new and future rating charges*:

- a) the year in which capacity of the project started or will start to be taken up;
- b) the year in which the capacity of the project is expected to be reached or 40 years from the date of adoption of this policy whichever is the earlier.

5.3.2 The *AC Cost* of the project shall be divided between *new rating charges (N)* arriving in the catchment in the long term plan period and *future rating charges (F)* arriving after the end of the long term plan period, as follows:

- a) the *AC Cost to F* is the *AC Cost* determined in **Section 5.2** above multiplied by the years of capacity take up after the long term plan period divided by total years of capacity take up;
- b) the *AC Cost to N* is the *AC Cost* less the *AC Cost to F*; and
- c) the *AC Cost per AC Unit of Demand* remains the same for N as for F as prescribed under the Act.

5.3.3 Only the *AC Cost to N* shall be used in the calculation of development contributions.

Consideration of Appropriate Funding Sources

5.4.1 The Council has considered the matters referred to in section 101(3)(a) of the Act and considers these matters to be well reflected in its cost allocation methodology, in particular through the categorisation of projects under section 5.1.4, the analysis of combined projects under section 5.1.7, and the allocation of costs of combined projects under sections 5.2 and 5.3 between existing ratepayers (who pay the ERP cost), and new and future growth who pay

(through development contributions) the AC cost to N and AC cost to F respectively. The Council has also considered under section 101(3)(b) of the Act the overall impact on the community of the proposed allocation of the cost of capital expenditure set out in Appendix C of this policy, and considers this impact to be fair and reasonable.

Growth Projection Methodology

Calculation of Development Contributions

Development contribution amounts originate from the 10-year capital costs in the long term plan.

Council calculates in accordance with **Section 5.0** that part of total capital expenditure in the 10-year programme that is related to new development and growth. It then divides this expenditure by the amount of development (measured in new units of demand) that is expected to take place. Development projections are measured as rating units. Annual rating unit estimates to 2051 are provided for each catchment by applying expected percentage rating unit growth rates to the known numbers of rating units at the start of the long term plan period.

Only the resulting additional capacity (AC) costs are taken into account. They are totalled for the catchment and that total expenditure is divided between all new and future units of demand expected to consume the additional capacity or otherwise benefit from that expenditure. Put simply:

$$\begin{aligned} \text{Contribution amount (\$) per Unit of Demand} &= \\ &\text{Total AC capital expenditure (\$) for catchment divided by the:} \\ &\text{Number of new and future units of demand expected in the catchment} \end{aligned}$$

- 6.1 In order to calculate the amount of development to which the growth related portion of capital expenditure (AC Costs) for infrastructure will be attributed, catchment projections of new and future units of demand for services in the period 2021-2051 are required.
- 6.2 Council maintains a detailed rating database that provides the numbers of rating units for different activities in all areas of the District.
- 6.3 The numbers of rating units provide a close correlation with numbers of lots in the District and the number of multiple units of activity on any lot where this is the case. They are therefore considered to provide a reasonably sound measure of units of demand for services.
- 6.4 Notwithstanding that projections are based on rating units this shall not exempt any development that is currently an existing rating unit from paying a development contribution under this policy.
- 6.5 Assumptions have been made as to the expected annual increase in the numbers of rating units and hence units of demand for services out to 2051, in all areas of benefit, using District and area growth rates for rating units.

- 6.6 Development in each catchment will be monitored. The Council may adjust its projections of units of demand for the area of service upward or downward and may reduce or increase (as the case may be) growth related capital expenditure for the area accordingly.

APPENDIX A - Definitions

The definitions of terms contained in Council's Generally Accepted Accounting Practice (GAAP) and in the Glossary of Terms Used in the Long Term Plan, shall apply to any term not defined below.

AC cost:

the cost for providing additional capacity in reserves and community and network infrastructure to service the development of new households and businesses, to be expressed as the AC Cost.

Accommodation units:

Units, apartments, rooms in 1 or more buildings, or cabins or sites in camping grounds and holiday parks, for the purpose of providing overnight, temporary, or short term rental accommodation

Activity unit of demand:

the demand for Council infrastructure generated by development activity other than subdivision.

Additional capacity project or AC project:

a capital project in the Long Term Plan intended only to provide additional capacity in reserves and community and network infrastructure to service new and future households and businesses.

Additional service life or ASL:

the number of years of service at the service standard, in addition to the remaining service life, that a new asset will give existing households and businesses.

Area of service:

see "catchment"

Bedroom:

a room used for sleeping, normally accommodating no more than 3 persons.

Building:

Building means any structure, whether temporary or permanent, movable or immovable, but excludes any of the following:

- Structure no higher than 1.5 m;
- A maximum of two freestanding structures per lot no greater than 0.3 m wide (maximum horizontal dimension), and no higher than an additional one fifth of the maximum permitted height or HRB standard in the applicable zone whichever is the most restrictive;
- A vehicle that can be driven/towed to a different location;
- A tent/marquee without a foundation not erected permanently;
- One freestanding enclosed structure per lot that is:
 - Accessory to an existing dwelling on the lot; and
 - Gross floor area no greater than 10 m²; and
 - No higher than 3.5 m; and
 - Not closer than the measure of its own height to the nearest lot boundary (i.e. within a 45° plane from the boundary); and
 - Has no sanitary, potable water or cooking facilities; and
 - Not used for sleeping;
- Minor gardening/landscaping structures less than 2.5 m high (e.g. pergola, trellis);
- Structure authorised by the Council or Waikato Regional Council for erosion control or flood protection;
- Fence no higher than 2 m from the lowest adjoining ground level;
- Telecommunication small-cell unit no greater than 0.7 m high by 0.5 m wide by 0.3 m deep.

Cabin:

Cabin means a building or part of a building that is:

- Located in a campground; and
- For the purpose of providing visitor accommodation; and
- Has a gross floor area no greater than 50 m².

Campground:

Campground means where people stay for one or more nights in:

- A tent without a foundation; and/or
- A vehicle that can be driven/towed to another location;

used for sleeping, with a tariff paid. A campground may include buildings for communal purposes (e.g. kitchen, bathrooms, utility blocks, BBQ area) on the site for visitors to use, but does not include any buildings used for sleeping other than a cabin.

Catchment:

the whole or any part of the District, set out in Appendix E, which will be served by a particular public service or infrastructure type.

Combined project or AC/ERP project:

a project in the Long Term Plan intended to deal with shortfalls in levels of service to existing households and businesses by bringing assets up to the service standard and/or by providing additional service life and to provide capacity for further growth.

Commercial Accommodation:

Means where a person stays in a building for one or more nights for a tariff including a hotel, motel or building for residential use.

Community Area Parks development contributions:

contributions collected for projects providing infrastructure on reserves where such projects which were completed or for which substantial progress or effort had been made toward completion prior to 8 August 2014.

Community Area Reserve:

reserve land that is primarily provided for use by local communities for casual recreation, play, relaxation, community activity, links to other areas, or quiet open space

Community facilities:

has the meaning given to it in section 197 of the Local Government Act 2002. At time of the draft Policy being prepared, the definition is "reserves, network infrastructure, or community infrastructure for which development contributions may be required in accordance with section 199" of the Act.

Community infrastructure:

has the meaning given to it in section 197 of the Local Government Act 2002 being:

- (a) land, or development assets on land, owned or controlled by the territorial authority for the purpose of providing public amenities; and
- (b) includes land that the territorial authority will acquire for that purpose.

For the purposes of this Policy, a public amenity has the meaning set out in this Appendix A.

Development:

has the meaning given to it in section 197 of the Local Government Act 2002. At time of the draft Policy being prepared, the definition is:

- “(a) any subdivision, building (as defined in Section 8 of the Building Act 2004), land use or work that generates a demand for reserves, network infrastructure, or community infrastructure; but
- b) does not include the pipes or lines of a network utility operator.”

Development Contributions Calculation Period:

the period commencing 1 July 2000 and ending on a date when the capacity of growth related projects are reached or such date as the Council may determine under any review of this Policy.

Dwelling Unit:

any building or group of buildings or any part of those buildings, used or intended to be used solely or principally for residential purposes and occupied or intended to be occupied by not more than one household.

ERP cost:

the cost of improving levels of service to existing households and businesses by bringing assets up to the service standard and/or by providing additional service life.

Farm Buildings:

structures designed for farming and agricultural practices, including but not limited to the growing and harvesting of crops or trees and raising livestock and small animals.

Gross Business Area:

- (a) the gross floor area of any building measured from the outer faces of the exterior walls; plus

(b) the area of any part of the lot used solely or principally for the storage, sale, display or servicing of goods or the provision of services on the lot.

The "gross business area" will exclude permanently designated vehicle parking, manoeuvring, loading and landscaping areas, the conversion of which to another use would require resource consent.

The "gross business area" will also exclude the area of network infrastructure including pipes, lines and installations, roads, water supply, wastewater and stormwater collection and management systems, but will include the area of buildings occupied by network service providers, including offices, workshops, warehouses and any outside areas used for carrying out their normal business.

The "gross business area" does not include the areas of any lot used solely for primary production such as mineral or aggregate extraction sites.

Gross Floor Area:

the gross floor area of any building measured from the outer faces of the exterior walls but not including permanently designated vehicle parking, manoeuvring, loading and landscaping areas, the conversion of which to another use would require resource consent.

The "gross floor area" does not include the areas of any lot used solely for primary production such as, forest areas, land used for cropping and for grazing livestock.

The "gross floor area" also does not include any area of a lot used to provide or support the provision of Council infrastructure.

Improved level of service project or ERP project:

a capital project in the Long Term Plan intended only to deal with shortfalls in levels of service to existing households and businesses by bringing assets up to the service standard and/or by providing additional service life.

Kitchen:

Kitchen means a room or portion of a room that incorporates a plumbed sink/tub, and an electrical outlet.

A kitchen is not:

- A second plumbed sink/tub and electrical outlet, in the same building as the first plumbed sink/tub and electrical outlet, that is for laundry use;
- Bathroom;
- Outdoor barbeque or cleaning area.

Legally established:

for the purposes of this Policy, means :

- any lot for which a title has been issued, or for which a section 224 Resource Management Act 1991 certificate has been issued;
- any building granted Building Consent/Permit prior to 31 March 2005;
- any building granted a Building Consent since 31 March 2005 and a Code Compliance Certificate;
- any building for which a Certificate of Acceptance has been issued; or
- any development that has been granted a land use consent.

Lot:

any land and/or building capable of being disposed of separately.

Lot unit of demand:

the demand for Council infrastructure generated by the creation of lots through subdivision.

Minor Unit:

Minor Unit means a separate building or part of a building that:

1. is accessory to a dwelling on the same site; and
2. has only one kitchen and one bathroom, and at least one habitable room; and
3. has a gross floor area (excluding a garage) no greater than 60 m² if it is Lifemark™ Design certified or has another certification that it is functional for elderly and disabled residents; otherwise its gross floor area (excluding a garage) is no greater than 50 m²; and
4. there is only one minor unit on a site. Any subsequent buildings that meets the above criteria is a dwelling.

Network infrastructure

The provision of roads and other transport, water, wastewater, and stormwater collection and management.

Public Amenity:

Public Amenity means a structure, building or activity that enhances the use and enjoyment of public areas. It includes, but is not limited to:

- Swimming pools;
- Airfields;
- Harbour facilities;
- Wharves;
- Boat ramps;
- Libraries;
- Cemeteries;
- Junior and youth playground equipment;
- Park equipment;
- Toilets, changing rooms and showers;

Remaining Service Life (RSL) of an asset:

the number of years before an asset serving existing households and businesses will require replacement or substantial renewal in order to maintain the service standard.

Reserve Contributions:

funding for a programme of reserve land purchases and development of any kind that enables a reserve to be used for its intended purpose.

Residential Activity:

the use of land or buildings as permanent or temporary accommodation such as a dwelling, commercial accommodation, retirement unit and school or camp dormitory.

Retirement Unit:

any residential unit in a retirement village where retirement village has the meaning specified in section 6 of The Retirement Villages Act 2003.

Service Standard:

a level of service for any network infrastructure, community infrastructure or reserves set by the Council having due regard to one or more of *the following factors*:

- a) demand data based on market research;
- b) widely accepted and documented engineering or other minimum standards;
- c) politically endorsed service levels based on community consultation;
- d) safety standards mandated by local or central government;
- e) environmental standards mandated by local or central government including those in the Council's District Plan;
- f) existing service levels, where these are recognised by all concerned parties to be adequate but have no formal ratification;
- g) efficiency considerations where service standards must take account of engineering and economic efficiency requirements which require a long term approach to optimality.

Surplus Capacity:

Infrastructure provided prior to the adoption of the Development Contributions Policy in October 2004, for and in advance of new development anticipated to occur at a future time.

Unit:

any independent unit capable of being used separately and independently of any other unit whether or not it is dependent on common or shared facilities of any kind.

Unit of demand:

a unit of measurement by which the relative demand for Council infrastructure, generated by different types of development activity, (existing or proposed) can be assessed. A unit of demand may be expressed as a lot unit of demand or an activity unit of demand.

Visitor Accommodation:

Visitor Accommodation means where a person stays in a building for one or more nights but for less than 50 days per calendar year for a tariff.

APPENDIX B - Schedule of reserve and development contributions payable by area –(including GST)

For the year ending 30 June 2022

| Reserve & Development Contributions Payable (including GST) | | | | | | | | | | | | | | | | | |
|--|----------------|------------------|---------------|-------|----------------|------------|-----------------|---------------|----------|-----------|------------|--------------|-----------|--------|------------|------------|-----------|
| For the year ending 30 June 2022 | | | | | | | | | | | | | | | | | |
| Catchment | District | Strategic | Community | Solid | Community | Community | Community | Community | Swimming | Libraries | Cemeteries | Public | Airfields | Water | Wastewater | Stormwater | TOTAL |
| | Transportation | Land & Buildings | Area Reserves | Waste | Transportation | Area Parks | Centres & Halls | Area Harbours | Pools | | | Conveniences | | Supply | Treatment | | |
| Hahei | 2,672 | 73 | 5,366 | 119 | 877 | 1,237 | 0 | 125 | 0 | 0 | 139 | 225 | 0 | 9,760 | 5,097 | 0 | 25,690.73 |
| Matarangi | 2,672 | 73 | 5,366 | 119 | 877 | 1,237 | 0 | 125 | 0 | 0 | 139 | 225 | 0 | 2,210 | 12,227 | 581 | 25,852.21 |
| Whitianga | 2,672 | 73 | 5,366 | 119 | 877 | 1,237 | 0 | 125 | 0 | 0 | 139 | 225 | 0 | 8,561 | 15,488 | 825 | 35,708.53 |
| Whangapoua | 2,672 | 73 | 5,366 | 119 | 877 | 1,237 | 0 | 125 | 0 | 0 | 139 | 225 | 0 | 0 | 0 | 0 | 10,833.58 |
| Cooks Beach | 2,672 | 73 | 5,366 | 119 | 877 | 1,237 | 0 | 125 | 0 | 0 | 139 | 225 | 0 | 0 | 2,164 | 0 | 12,997.70 |
| Opito Bay | 2,672 | 73 | 5,366 | 119 | 877 | 1,237 | 0 | 125 | 0 | 0 | 139 | 225 | 0 | 0 | 0 | 0 | 10,833.58 |
| Kuaotunu West | 2,672 | 73 | 5,366 | 119 | 877 | 1,237 | 0 | 125 | 0 | 0 | 139 | 225 | 0 | 0 | 0 | 0 | 10,833.58 |
| Kuaotunu | 2,672 | 73 | 5,366 | 119 | 877 | 1,237 | 0 | 125 | 0 | 0 | 139 | 225 | 0 | 0 | 0 | 0 | 10,833.58 |
| Hot Water Beach | 2,672 | 73 | 5,366 | 119 | 877 | 1,237 | 0 | 125 | 0 | 0 | 139 | 225 | 0 | 0 | 0 | 0 | 10,833.58 |
| Tairua | 2,672 | 73 | 0 | 119 | 642 | 114 | 113 | 30 | 0 | 0 | 0 | 0 | 0 | 3,533 | 6,985 | 658 | 14,938.54 |
| Pauanui | 2,672 | 73 | 0 | 119 | 642 | 114 | 113 | 30 | 0 | 0 | 0 | 0 | 0 | 3,209 | 6,985 | 27 | 13,982.57 |
| Thames | 2,672 | 73 | 0 | 119 | 3,456 | 1,576 | 0 | 0 | 0 | 144 | 0 | 92 | 115 | 9,313 | 2,036 | 562 | 20,157.94 |
| Matatoki | 2,672 | 73 | 0 | 119 | 3,456 | 1,576 | 0 | 0 | 0 | 144 | 0 | 92 | 115 | 6,524 | 0 | 0 | 14,770.95 |
| Thames Valley | 2,672 | 73 | 0 | 119 | 3,456 | 1,576 | 0 | 0 | 0 | 144 | 0 | 92 | 115 | 3,535 | 0 | 0 | 11,781.21 |
| Whangamata | 2,672 | 73 | 0 | 119 | 982 | 292 | 218 | 139 | 0 | 0 | 0 | 0 | 0 | 4,069 | 6,543 | 349 | 15,456.51 |
| Omemana | 2,672 | 73 | 0 | 119 | 982 | 292 | 218 | 139 | 0 | 0 | 0 | 0 | 0 | 2,123 | 66 | 0 | 6,684.10 |
| Coromandel | 2,672 | 73 | 0 | 119 | 626 | 1,288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,123 | 4,205 | 96 | 11,202.43 |
| Damaru Bay | 2,672 | 73 | 0 | 119 | 626 | 1,288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,778.03 |
| Rural Mercury Bay | 2,672 | 73 | 0 | 119 | 877 | 1,237 | 0 | 125 | 0 | 0 | 139 | 225 | 0 | 0 | 0 | 0 | 5,467.38 |
| Rural Tairua Pauanui | 2,672 | 73 | 0 | 119 | 642 | 114 | 113 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,762.41 |
| Rural Thames | 2,672 | 73 | 0 | 119 | 3,456 | 1,576 | 0 | 0 | 0 | 144 | 0 | 92 | 115 | 0 | 0 | 0 | 8,246.62 |
| Rural Whangamata | 2,672 | 73 | 0 | 119 | 982 | 292 | 218 | 139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,494.95 |
| Rural Coromandel Colville | 2,672 | 73 | 0 | 119 | 626 | 1,288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,778.03 |

Schedule of reserve and development contributions payable by area –(including GST)

For the year ending 30 June 2023

| Reserve & Development Contributions Payable (including GST) | | | | | | | | | | | | | | | | | |
|--|----------------|------------------|---------------|-------|----------------|------------|-----------------|---------------|----------|-----------|------------|--------------|-----------|--------|------------|------------|-----------|
| For the year ending 30 June 2023 | | | | | | | | | | | | | | | | | |
| Catchment | District | Strategic | Community | Solid | Community | Community | Community | Community | Swimming | Libraries | Cemeteries | Public | Airfields | Water | Wastewater | Stormwater | TOTAL |
| | Transportation | Land & Buildings | Area Reserves | Waste | Transportation | Area Parks | Centres & Halls | Area Harbours | Pools | | | Conveniences | | Supply | Treatment | | |
| Hahei | 2,686 | 73 | 5,360 | 126 | 888 | 1,270 | 0 | 125 | 0 | 0 | 141 | 228 | 0 | 9,672 | 5,096 | 0 | 25,665.39 |
| Matarangi | 2,686 | 73 | 5,360 | 126 | 888 | 1,270 | 0 | 125 | 0 | 0 | 141 | 228 | 0 | 2,234 | 12,225 | 745 | 26,102.27 |
| Whitianga | 2,686 | 73 | 5,360 | 126 | 888 | 1,270 | 0 | 125 | 0 | 0 | 141 | 228 | 0 | 8,620 | 15,518 | 825 | 35,860.64 |
| Whangapoua | 2,686 | 73 | 5,360 | 126 | 888 | 1,270 | 0 | 125 | 0 | 0 | 141 | 228 | 0 | 0 | 0 | 0 | 10,897.99 |
| Cooks Beach | 2,686 | 73 | 5,360 | 126 | 888 | 1,270 | 0 | 125 | 0 | 0 | 141 | 228 | 0 | 0 | 2,254 | 0 | 13,151.71 |
| Opito Bay | 2,686 | 73 | 5,360 | 126 | 888 | 1,270 | 0 | 125 | 0 | 0 | 141 | 228 | 0 | 0 | 0 | 0 | 10,897.99 |
| Kuaotunu West | 2,686 | 73 | 5,360 | 126 | 888 | 1,270 | 0 | 125 | 0 | 0 | 141 | 228 | 0 | 0 | 0 | 0 | 10,897.99 |
| Kuaotunu | 2,686 | 73 | 5,360 | 126 | 888 | 1,270 | 0 | 125 | 0 | 0 | 141 | 228 | 0 | 0 | 0 | 0 | 10,897.99 |
| Hot Water Beach | 2,686 | 73 | 5,360 | 126 | 888 | 1,270 | 0 | 125 | 0 | 0 | 141 | 228 | 0 | 0 | 0 | 0 | 10,897.99 |
| Tairua | 2,686 | 73 | 0 | 126 | 641 | 114 | 112 | 30 | 0 | 0 | 0 | 0 | 0 | 3,573 | 7,173 | 843 | 15,370.02 |
| Pauanui | 2,686 | 73 | 0 | 126 | 641 | 114 | 112 | 30 | 0 | 0 | 0 | 0 | 0 | 3,241 | 7,173 | 27 | 14,221.89 |
| Thames | 2,686 | 73 | 0 | 126 | 3,514 | 1,594 | 0 | 0 | 0 | 146 | 0 | 94 | 125 | 9,360 | 2,055 | 579 | 20,353.12 |
| Matatoki | 2,686 | 73 | 0 | 126 | 3,514 | 1,594 | 0 | 0 | 0 | 146 | 0 | 94 | 125 | 6,612 | 0 | 0 | 14,971.04 |
| Thames Valley | 2,686 | 73 | 0 | 126 | 3,514 | 1,594 | 0 | 0 | 0 | 146 | 0 | 94 | 125 | 3,577 | 0 | 0 | 11,935.98 |
| Whangamata | 2,686 | 73 | 0 | 126 | 996 | 292 | 235 | 139 | 0 | 0 | 0 | 0 | 0 | 4,120 | 6,738 | 447 | 15,851.45 |
| Onemana | 2,686 | 73 | 0 | 126 | 996 | 292 | 235 | 139 | 0 | 0 | 0 | 0 | 0 | 2,123 | 66 | 0 | 6,735.63 |
| Coromandel | 2,686 | 73 | 0 | 126 | 634 | 1,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,186 | 4,266 | 123 | 11,398.68 |
| Damaru Bay | 2,686 | 73 | 0 | 126 | 634 | 1,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,824.05 |
| Rural Mercury Bay | 2,686 | 73 | 0 | 126 | 888 | 1,270 | 0 | 125 | 0 | 0 | 141 | 228 | 0 | 0 | 0 | 0 | 5,537.50 |
| Rural Tairua Pauanui | 2,686 | 73 | 0 | 126 | 641 | 114 | 112 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,781.13 |
| Rural Thames | 2,686 | 73 | 0 | 126 | 3,514 | 1,594 | 0 | 0 | 0 | 146 | 0 | 94 | 125 | 0 | 0 | 0 | 8,358.69 |
| Rural Whangamata | 2,686 | 73 | 0 | 126 | 996 | 292 | 235 | 139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,546.49 |
| Rural Coromandel Colville | 2,686 | 73 | 0 | 126 | 634 | 1,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,824.05 |

Schedule of reserve and development contributions payable by area –(including GST)

For the year ending 30 June 2024

Reserve & Development Contributions Payable (including GST)

For the year ending 30 June 2024

| Catchment | District | Strategic | Community | Solid | Community | Community | Community | Community | Swimming | Libraries | Cemeteries | Public | Airfields | Water | Wastewater | Stormwater | TOTAL |
|---------------------------|----------------|------------------|---------------|-------|----------------|------------|-----------------|---------------|----------|-----------|------------|--------------|-----------|--------|------------|------------|-----------|
| | Transportation | Land & Buildings | Area Reserves | Waste | Transportation | Area Parks | Centres & Halls | Area Harbours | Pools | | | Conveniences | | Supply | Treatment | | |
| Hahei | 2,697 | 73 | 5,358 | 130 | 898 | 1,299 | 0 | 126 | 0 | 0 | 143 | 231 | 0 | 9,677 | 5,098 | 0 | 25,730.10 |
| Matarangi | 2,697 | 73 | 5,358 | 130 | 898 | 1,299 | 0 | 126 | 0 | 0 | 143 | 231 | 0 | 2,253 | 12,262 | 886 | 26,356.75 |
| Whitianga | 2,697 | 73 | 5,358 | 130 | 898 | 1,299 | 0 | 126 | 0 | 0 | 143 | 231 | 0 | 8,673 | 15,541 | 825 | 35,993.63 |
| Whangapoua | 2,697 | 73 | 5,358 | 130 | 898 | 1,299 | 0 | 126 | 0 | 0 | 143 | 231 | 0 | 0 | 0 | 0 | 10,955.33 |
| Cooks Beach | 2,697 | 73 | 5,358 | 130 | 898 | 1,299 | 0 | 126 | 0 | 0 | 143 | 231 | 0 | 0 | 2,333 | 0 | 13,288.09 |
| Opito Bay | 2,697 | 73 | 5,358 | 130 | 898 | 1,299 | 0 | 126 | 0 | 0 | 143 | 231 | 0 | 0 | 0 | 0 | 10,955.33 |
| Kuaotunu West | 2,697 | 73 | 5,358 | 130 | 898 | 1,299 | 0 | 126 | 0 | 0 | 143 | 231 | 0 | 0 | 0 | 0 | 10,955.33 |
| Kuaotunu | 2,697 | 73 | 5,358 | 130 | 898 | 1,299 | 0 | 126 | 0 | 0 | 143 | 231 | 0 | 0 | 0 | 0 | 10,955.33 |
| Hot Water Beach | 2,697 | 73 | 5,358 | 130 | 898 | 1,299 | 0 | 126 | 0 | 0 | 143 | 231 | 0 | 0 | 0 | 0 | 10,955.33 |
| Tairua | 2,697 | 73 | 0 | 130 | 652 | 114 | 112 | 30 | 0 | 0 | 0 | 0 | 0 | 3,610 | 7,351 | 1,003 | 15,772.05 |
| Pauanui | 2,697 | 73 | 0 | 130 | 652 | 114 | 112 | 30 | 0 | 0 | 0 | 0 | 0 | 3,272 | 7,351 | 27 | 14,458.28 |
| Thames | 2,697 | 73 | 0 | 130 | 3,558 | 1,604 | 0 | 0 | 0 | 148 | 0 | 95 | 135 | 9,419 | 2,078 | 595 | 20,532.38 |
| Matatoki | 2,697 | 73 | 0 | 130 | 3,558 | 1,604 | 0 | 0 | 0 | 148 | 0 | 95 | 135 | 6,689 | 0 | 0 | 15,129.54 |
| Thames Valley | 2,697 | 73 | 0 | 130 | 3,558 | 1,604 | 0 | 0 | 0 | 148 | 0 | 95 | 135 | 3,616 | 0 | 0 | 12,056.60 |
| Whangamata | 2,697 | 73 | 0 | 130 | 1,009 | 292 | 250 | 139 | 0 | 0 | 0 | 0 | 0 | 4,165 | 7,018 | 532 | 16,304.03 |
| Onemana | 2,697 | 73 | 0 | 130 | 1,009 | 292 | 250 | 139 | 0 | 0 | 0 | 0 | 0 | 2,123 | 66 | 0 | 6,778.65 |
| Coromandel | 2,697 | 73 | 0 | 130 | 641 | 1,319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,232 | 4,318 | 146 | 11,556.87 |
| Damaru Bay | 2,697 | 73 | 0 | 130 | 641 | 1,319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,861.46 |
| Rural Mercury Bay | 2,697 | 73 | 0 | 130 | 898 | 1,299 | 0 | 126 | 0 | 0 | 143 | 231 | 0 | 0 | 0 | 0 | 5,597.72 |
| Rural Tairua Pauanui | 2,697 | 73 | 0 | 130 | 652 | 114 | 112 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,808.39 |
| Rural Thames | 2,697 | 73 | 0 | 130 | 3,558 | 1,604 | 0 | 0 | 0 | 148 | 0 | 95 | 135 | 0 | 0 | 0 | 8,440.63 |
| Rural Whangamata | 2,697 | 73 | 0 | 130 | 1,009 | 292 | 250 | 139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,589.51 |
| Rural Coromandel Colville | 2,697 | 73 | 0 | 130 | 641 | 1,319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,861.46 |

APPENDIX C – Sources of funding

| | District Transportation | Strategic Land & Buildings | Solid Waste | Local Transportation | Local Community Infrastructure | Community Area Reserves | Water Supply | Wastewater Treatment | Stormwater | TOTAL |
|---|-------------------------|----------------------------|--------------|----------------------|--------------------------------|-------------------------|---------------|----------------------|--------------|----------------------|
| Total Cost of Capital Works | \$207,162,980 | \$61,358,808 | \$15,696,062 | \$49,422,689 | \$111,989,122 | \$19,289,030 | \$146,569,032 | \$206,038,910 | \$63,535,305 | \$881,061,936 |
| Cost of Capital Works Projects - Historic | \$107,122,623 | \$27,079,476 | \$5,198,747 | \$24,950,588 | \$61,725,362 | \$6,500,421 | \$56,989,791 | \$109,824,672 | \$26,747,801 | \$426,139,481 |
| Cost of Capital Works Projects - Projected | \$100,040,356 | \$34,279,332 | \$10,497,315 | \$24,472,101 | \$50,263,760 | \$12,788,609 | \$89,579,241 | \$96,214,238 | \$36,787,504 | \$454,922,455 |
| Other Sources of Funding | \$58,702,579 | \$6,366,312 | \$0 | \$1,627,814 | \$0 | \$0 | \$2,400,000 | \$0 | \$0 | \$69,096,705 |
| Other Sources of Funding - Historic | \$14,751,664 | \$0 | \$0 | \$41,453 | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,793,117 |
| Other Sources of Funding - Projected | \$43,950,915 | \$6,366,312 | \$0 | \$1,586,361 | \$0 | \$0 | \$2,400,000 | \$0 | \$0 | \$54,303,588 |
| Total Existing Rateable Properties Component | \$131,137,079 | \$54,476,959 | \$14,981,790 | \$39,303,672 | \$102,225,670 | \$9,494,188 | \$119,224,817 | \$167,496,229 | \$59,894,597 | \$698,235,001 |
| Total Existing Rateable Properties Component -Historic | \$82,998,727 | \$26,563,939 | \$5,184,750 | \$21,328,842 | \$54,245,038 | \$4,957,606 | \$49,970,673 | \$87,982,650 | \$23,309,583 | \$356,541,807 |
| Total Existing Rateable Properties Component - Projected | \$48,138,352 | \$27,913,020 | \$9,797,041 | \$17,974,830 | \$47,980,632 | \$4,536,583 | \$69,254,145 | \$79,513,579 | \$36,585,014 | \$341,693,194 |
| Total ILOS Component | \$72,157,229 | \$32,225,179 | \$11,693,808 | \$30,560,267 | \$64,362,906 | \$9,494,188 | \$72,213,535 | \$101,047,695 | \$34,014,764 | \$427,769,571 |
| Total ILOS Component -Historic | \$52,706,110 | \$18,931,232 | \$2,274,242 | \$20,457,983 | \$39,536,269 | \$4,957,606 | \$40,081,838 | \$79,596,040 | \$18,463,517 | \$277,004,835 |
| Total ILOS Component - Projected | \$19,451,119 | \$13,293,947 | \$9,419,566 | \$10,102,284 | \$24,826,637 | \$4,536,583 | \$32,131,698 | \$21,451,655 | \$15,551,248 | \$150,764,735 |
| Total RENEWAL Component | \$58,979,851 | \$22,251,780 | \$3,267,983 | \$8,743,405 | \$37,862,764 | \$0 | \$47,011,282 | \$66,448,534 | \$25,879,832 | \$270,465,431 |
| Total RENEWAL Component - Historic | \$30,292,618 | \$7,632,707 | \$2,910,508 | \$870,860 | \$14,708,768 | \$0 | \$9,888,835 | \$8,386,610 | \$4,846,066 | \$79,536,972 |
| Total RENEWAL Component - Projected | \$28,687,233 | \$14,619,073 | \$377,475 | \$7,872,546 | \$23,153,995 | \$0 | \$37,122,447 | \$58,061,924 | \$21,033,766 | \$190,928,459 |
| Total Capital Expenditure for Growth (To be funded by Development Contributions) | \$17,323,321 | \$515,537 | \$714,271 | \$8,491,202 | \$9,763,452 | \$9,794,842 | \$24,944,215 | \$38,542,681 | \$3,640,708 | \$113,730,230 |
| Total Capital Expenditure for Growth (To be funded by Development Contributions) - Historic | \$9,372,232 | \$515,537 | \$13,202 | \$3,580,292 | \$6,588,795 | \$1,542,815 | \$7,019,118 | \$21,842,022 | \$3,438,218 | \$53,912,233 |
| Total Capital Expenditure for Growth (To be funded by Development Contributions) - Projected | \$7,951,089 | \$0 | \$700,274 | \$4,910,910 | \$2,283,128 | \$8,252,026 | \$17,925,096 | \$16,700,659 | \$202,490 | \$58,925,673 |
| Total Capital Expenditure for Growth (To be funded by Development Contributions from N) | \$8,317,569 | \$386,879 | \$264,161 | \$3,834,297 | \$7,402,430 | \$3,979,978 | \$11,438,027 | \$15,697,393 | \$2,701,478 | \$54,022,214 |
| Total Capital Expenditure for Growth (To be funded by Development Contributions from F) | \$4,817,875 | \$44,414 | \$229,498 | \$2,474,210 | \$690,572 | \$1,313,779 | \$6,060,929 | \$10,165,040 | \$312,336 | \$26,108,655 |
| Total Capital Expenditure for Growth (To be funded by Development Contributions post F) | \$4,187,878 | \$84,244 | \$220,612 | \$2,182,695 | \$1,670,450 | \$4,501,084 | \$5,988,484 | \$12,736,707 | \$424,404 | \$31,996,557 |

APPENDIX D – Demand factors for business development and other activities

Schedule 13(2) of the Act requires Council to demonstrate in its methodology that it has attributed units of demand to particular developments or types of development on a consistent and equitable basis. It cannot simply assume that a business development or other activity will generate 1 unit of demand for infrastructure, as would a single dwelling unit.

The assumptions for the calculations of business units of demand for transportation, have been in place some time. Council has benchmarked these assumptions and have determined that these remain a reasonable basis for demand. Water supply and wastewater calculations have been updated to incorporate current data on residential and non-residential water consumption.

For the purposes of the Transportation, Community Infrastructure and Solid Waste unit of demand calculations in D.1 and D.3 below, the demand placed on infrastructure by business developments is assumed to bear some relationship to the number of employees measured as Full Time Equivalents (FTE's) on a given business area. It is considered that employee numbers give a reasonable indication of likely trip generation from a business site and the use of community facilities. Trips generated by employees and use of community facilities by employees is then compared to trip generation and resident numbers in the average dwelling (1 Unit of Demand).

While it is accepted that for transportation, customers and suppliers may generate additional trips, and the Units of Demand for business could be raised accordingly, the Courts have accepted it is not always possible to predict the particular types of business that will locate in catchments. Retail businesses may generate high customer trips numbers while offices, warehouse or storage facilities may generate low customer and supplier trip numbers. The Transportation calculation therefore uses employment as a proxy measure for trip generation on business sites.

The water supply and wastewater calculations in D.2 use current district wide water consumption data for residential and business premises.

The stormwater calculation in D.3 uses the average employees per gross business area compared to the average occupancy of an average household (dwelling) to determine the applicable Unit of Demand Factor

For the purpose of calculating the stormwater demand factor of business activity in D.3, it is assumed that the gross business area of a development will act as a suitable measure of the level of development activity occurring which will benefit from, and cause the need for additional capacity to be provided in the local stormwater area.

Activities other than residential and business activities can take various forms. The assumption used in this Policy is that the levels of activity and hence the units of demand generated by other activities will be similar to those generated by businesses. The units of demand for other activities will be calculated using the unit of demand factors in D.1 to D.3 multiplied by the gross floor area of the activity and the units of demand will be subject to any reconsideration under Section 3.8 and/or review under Section 3.9.

D.1 Transportation

Assumptions

Average business site size = 1500m²

Gross Business Area is 60% of site - 1000m²

Employees/ha of business = 30 FTE's/ha (FTE -Full Time Equivalent)

Average household unit trip generation = 9 trips per day = 1 Unit of Demand

Sites per net ha = 5 (7500m² sites, 2500m² roads)

Gross business area per hectare = 5 X 1000 = 5000m²

Each site of 1500m² and each 1000m² of Gross Business Area has = 30/5 FTE's = 6FTE's

Minimum trip generation 3 trips per FTE per day = 18 trips per day

Unit of Demand Factor = 18/9 = 2 per 1000m² of Gross Business Area OR 0.002 per m² of Gross Business Area

D.2 Water and Wastewater

Assumptions

Residential consumption of a dwelling occupied over half the year 180,624 litres per year = 1 Unit of Demand

Average business water consumption 260 litres per year per m² gross business area

Unit of Demand factor = 260/180,624 = 0.0014 per m² of Gross Business Area.

D.3 Community Infrastructure, Stormwater and Solid Waste

Assumptions

Average household occupancy 2.7 persons

Average business site size = 1500m²

Gross Business Area is 60% of site - 1000m²

Employees/ha of business = 30 FTE's/ha (FTE (Full Time Equivalent)

Sites per net ha = 5 (7500m² sites, 2500m² roads)

Gross business area per hectare = 5 X 1000 = 5000m²

Each site of 1500m² and each 1000m² of Gross Business Area has = 30/5 FTE's = 6FTE's

Assumption is that a 1000m² of Gross Business Area (6FTE's) will generate the equivalent demand of a single household unit (2.7 persons)

Unit of Demand Factor is 1.0 for 1000m² of business area OR 0.0010 per m² of business area.

APPENDIX E – Development contribution catchments

| Council Infrastructure | Catchment | Development to which Development Contribution applies |
|------------------------------------|---|--|
| District transportation | District | Development anywhere in the District will pay the contribution |
| Strategic land and buildings | District | Development anywhere in the District will pay the contribution |
| Public conveniences and cemeteries | Thames, Mercury Bay, Whangamata, Coromandel and Tairua /Pauanui community board areas | Development in each community board area will pay the contribution for that area |
| Community transportation | Thames, Mercury Bay, Whangamata, Coromandel and Tairua /Pauanui community board areas | Development in each community board area will pay the contribution for that area |
| Community area parks | Thames, Mercury Bay, Whangamata, Coromandel and Tairua /Pauanui community board areas | Development in each community board area will pay the contribution for that area |
| Community area reserves | Thames, Mercury Bay, Whangamata, Coromandel and Tairua /Pauanui community board areas | Development in each community board area will pay the contribution for that area |
| Community area harbours | Thames, Mercury Bay, Whangamata, Coromandel and Tairua /Pauanui community board areas | Development in each community board area will pay the contribution for that area |
| Community centres and halls | Thames, Mercury Bay, Whangamata, Coromandel and Tairua /Pauanui community board areas | Development in each community board area will pay the contribution for that area |
| Solid waste | Thames, Mercury Bay, Whangamata, Coromandel and Tairua /Pauanui community board areas | Development in each community board area will pay the contribution for that area |
| Libraries | Thames, Mercury Bay and Tairua /Pauanui community board areas | Development in each community board area will pay the contribution for that area |
| Airfields | Thames and Tairua /Pauanui community board areas | Development in each community board area will pay the contribution for that area |
| Swimming pools | Thames community board area | Development in the Thames Community Board Area will pay the contribution for that area |
| Water supply | Areas served by water supply schemes | Development connecting to a scheme will pay the contribution for that scheme |
| Wastewater treatment | Areas served by wastewater treatment schemes | Development connecting to a scheme will pay the contribution for that scheme |
| Stormwater | Areas served by urban stormwater networks | Development in any urban stormwater area |

APPENDIX F – Assessment of effects in relation to significant assumptions

| Assumption | Level of uncertainty | Potential effects |
|--|----------------------|--|
| The rate, level and location of growth will occur as forecast in the rating growth projections accompanying the Long Term Plan | High | Lower than forecast growth will result in a significant under-recovery of development contributions revenue |
| Capital expenditure will be in accordance with the capital works programme in the Long Term Plan | Moderate | In current circumstances significant changes to the capital programme are unlikely |
| No significant changes to service standards are expected to occur other than those planned for in the asset management plans | Low | No significant effects anticipated |
| The level of third party funding (such as New NZ Transport Agency subsidies) will continue at anticipated levels set out in the Long Term Plan | Low | No significant effects anticipated |
| There will be no significant variations to predicted rates of interest and inflation to those set out in the Long Term Plan | Low | No significant effects anticipated however periods of high inflation and interest may necessitate revision of the capital works programme due to affordability |
| The revenue from rates will be sufficient to meet the operating and maintenance costs of capital expenditure funded by development contributions | Low | No significant effects anticipated |

APPENDIX G – Assessment of grouping by geographic area - section 197AB(g) of the Local Government Act 2002

Section 197AB(g) of the Act requires that when calculating and requiring development contributions, Council groups together developments by geographic areas or by categories of land use. When grouping for development contribution purposes, Council must:

- a) group in a manner that balances practical and administrative efficiencies with considerations of fairness and equity; and
- b) ensure grouping by geographic area avoids grouping across the entire district wherever practical.

1. Grouping by geographic areas or by land use.

Council has previously grouped for development contribution purposes using geographic areas or “catchments”. The legislation now also allows grouping by land use – in other words, Council may calculate and require different contributions for different types of land use.

After considering the matter, the Council is satisfied that its current method of calculating and requiring contributions for different types of land use by assessing the varying demands that each type place on network infrastructure, community infrastructure and reserves using Table 1 of the development contribution policy is an appropriate method of grouping by land use. The table applies different demands to different land uses and exempts certain land uses from paying particular contributions.

2. Grouping by geographic areas

| Activity | Current geographic area "catchment" | Practical and administrative efficiency s197AB(g)(i) | Fairness and equity s197AB(g)(i) | District wide grouping avoided wherever practical s197AB(g)(ii) | Consideration of factors | Proposed geographic area |
|------------------------------------|-------------------------------------|--|---|--|---|------------------------------|
| District transportation | District | Practically and administratively efficient to operate with a single catchment. Retaining status quo is practical and workable | District transport network is available to whole community. Single geographic area is fair and equitable | Not practical to avoid a district catchment and try and collect different contributions from communities and groups that all use and benefit from the same network | All s197AB(g) factors combine to favour a single district wide geographic grouping | District |
| Public conveniences and cemeteries | District | Practically and administratively efficient to operate as a single network at a district level BUT it would not be unduly complex to use local community board geographic areas. Smaller areas may become more complex and impractical to administer | A single district geographic area may be acceptable if levels of service are common across the district. Any variations in levels of service across the district favour separate geographic groupings | It would be practical to avoid a single district wide catchment | There are variations in levels of service across the district. It is practical to administer contributions at a community board level and this grouping is favoured when considering s197AB(g) factors. It becomes more complex to administer smaller groupings e.g. individual urban areas | Community board areas |
| Community | Five community | Reasonably practical and | There is a good case for | A district wide grouping | All s197AB(g) factors | Community |

| Activity | Current geographic area “catchment” | Practical and administrative efficiency s197AB(g)(i) | Fairness and equity s197AB(g)(i) | District wide grouping avoided wherever practical s197AB(g)(ii) | Consideration of factors | Proposed geographic area |
|-----------------------------|-------------------------------------|--|--|---|---|------------------------------|
| transportation | board areas | efficient to operate at a community board level. Retaining status quo is practical and workable. | separate local community based geographic groupings to ensure fairness and equity if there are significant budgeted capital expenditure differences or levels of service between community board areas. | can be practically avoided. | combine to favour separate community based groupings. | board areas |
| Community centres and halls | Five community board areas | Reasonably practical and efficient to operate at a community board level. Retaining status quo is practical and workable. | There is a good case for separate local community based geographic groupings to ensure fairness and equity if there are significant budgeted capital expenditure differences or levels of service between community board areas. | A district wide grouping can be practically avoided. | All s197AB(g) factors combine to favour separate community based groupings. | Community board areas |
| Community area parks | Five community board areas | Reasonably practical and efficient to operate at a community board level. Retaining status quo is practical and workable. | There is a good case for separate local community based geographic groupings to ensure fairness and equity if there are significant budgeted capital expenditure differences or levels of service between community | A district wide grouping can be practically avoided. | All s197AB(g) factors combine to favour separate community based groupings. | Community board areas |

| Activity | Current geographic area “catchment” | Practical and administrative efficiency s197AB(g)(i) | Fairness and equity s197AB(g)(i) | District wide grouping avoided wherever practical s197AB(g)(ii) | Consideration of factors | Proposed geographic area |
|-------------------------|--------------------------------------|---|---|---|--|------------------------------|
| | | | board areas. | | | |
| Community area reserves | Five community board areas | Reasonably practical and efficient to operate at a community board level. Retaining status quo is practical and workable. | There is a good case for separate local community based geographic groupings to ensure fairness and equity if there are significant budgeted capital expenditure differences or levels of service between community board areas. | A district wide grouping can be practically avoided. | All s197AB(g) factors combine to favour separate community based groupings. | Community board areas |
| Water supply | Areas served by water supply schemes | Each scheme is a closed system – relatively easy to combine any development connecting to each scheme into one group. Contributions by scheme are simple to administer. Retaining status quo (scheme-by-scheme) is practical and workable | Any significant cost differences between schemes can impose an unfair burden on some communities if costs are shared at district or sub-district levels. Price averaging across schemes can create inequities if levels of service vary between schemes. Within each scheme area parties enjoy a common level of service so smaller | A district wide grouping can be practically avoided. | All s197AB(g) factors combine to favour separate scheme-by-scheme based groupings. | Water supply scheme |

| Activity | Current geographic area “catchment” | Practical and administrative efficiency s197AB(g)(i) | Fairness and equity s197AB(g)(i) | District wide grouping avoided wherever practical s197AB(g)(ii) | Consideration of factors | Proposed geographic area |
|----------------------|--|--|---|---|--|------------------------------------|
| | | | geographic groupings should not be necessary | | | |
| Wastewater treatment | Areas served by wastewater treatment schemes | <p>Each scheme is a closed system – relatively easy to combine any development connecting to each scheme into one group.</p> <p>Contributions by scheme are simple to administer.</p> <p>Retaining status quo (scheme-by-scheme) is practical and workable</p> | <p>Any significant cost differences between schemes can impose an unfair burden on some communities if costs are shared at district or sub-district levels.</p> <p>Price averaging across schemes can create inequities if levels of service vary between schemes.</p> <p>Within each scheme area parties enjoy a common level of service so smaller geographic groupings should not be necessary</p> | A district wide grouping can be practically avoided. | All s197AB(g) factors combine to favour separate scheme-by-scheme based groupings. | Wastewater treatment scheme |

| Activity | Current geographic area “catchment” | Practical and administrative efficiency s197AB(g)(i) | Fairness and equity s197AB(g)(i) | District wide grouping avoided wherever practical s197AB(g)(ii) | Consideration of factors | Proposed geographic area |
|------------|---|---|---|---|--|--------------------------|
| Stormwater | Areas served by urban stormwater networks | Reasonably practical and efficient to use those main urban areas where stormwater service is provided for groupings. Becomes impractical and inefficient to group down to smaller, more localised parts of urban areas | Any significant cost differences between different urban areas can impose an unfair burden on some communities if costs are shared (averaged) at district or sub-district levels. Price averaging across different urban areas can also create inequities if levels of service vary between them | A district wide grouping can be practically avoided | All s197AB(g) factors combine to favour separate geographic groups for each of the urban areas that have the stormwater service. | Main urban areas |

| Activity | Current geographic area "catchment" | Practical and administrative efficiency s 197AB(g)(i) | Fairness and equity s197AB(g)(i) | District wide grouping avoided wherever practical s197AB(g)(i) | Consideration of factors | Proposed geographic area |
|-----------------------------|-------------------------------------|---|--|--|---|------------------------------|
| Strategic land and building | District | Practically and administratively efficient to operate with a single catchment. Retaining status quo is practical and workable | Council infrastructure is available to and provides services to whole community. | Not practical to avoid a district catchment and try and collect different contributions from communities and groups that all use and benefit from the same network | All s197AB(g) factors combine to favour a single district wide geographic grouping. | District |
| Community area harbours | Five community board areas | Reasonably practical and efficient to operate at a community board level. Retaining status quo is practical and workable. | There is a good case for separate local community based geographic groupings to ensure fairness and equity if there are significant budgeted capital expenditure differences or levels of service between community board areas. | A district wide grouping can be practically avoided. | All s197AB(g) factors combine to favour separate community based groupings. | Community board areas |
| Solid waste | Five community board areas | Reasonably practical and efficient to operate at a community board level. Retaining status quo is practical and workable. | There is a good case for separate local community based geographic groupings to ensure fairness and equity if there are significant budgeted capital expenditure differences or levels of service between community board areas. | A district wide grouping can be practically avoided. | All s197AB(g) factors combine to favour separate community based groupings. | Community board areas |

| Activity | Current geographic area "catchment" | Practical and administrative efficiency s 197AB(g)(i) | Fairness and equity s197AB(g)(i) | District wide grouping avoided wherever practical s197AB(g)(i) | Consideration of factors | Proposed geographic area |
|----------------|-------------------------------------|--|--|--|---|------------------------------|
| Libraries | Three community board areas | Reasonably practical and efficient to operate at a community board level. Retaining status quo is practical and workable. | There is a good case for separate local community based geographic groupings to ensure fairness and equity if there are significant budgeted capital expenditure differences or levels of service between community board areas. | A district wide grouping can be practically avoided. | All s197AB(g) factors combine to favour separate community based groupings. | Community board areas |
| Airfields | Two community board areas | Reasonably practical and efficient to operate at a community board level. Retaining status quo is practical and workable. | There is a good case for separate local community based geographic groupings to ensure fairness and equity if there are significant budgeted capital expenditure differences or levels of service between community board areas. | A district wide grouping can be practically avoided. | All s197AB(g) factors combine to favour separate community based groupings. | Community board areas |
| Swimming pools | One community board area | Reasonably practical and efficient to operate at a community board level. Retaining status quo is practical and workable. | There is a good case for separate local community based geographic groupings to ensure fairness and equity if there are significant budgeted capital expenditure differences or levels of service between community board areas. | A district wide grouping can be practically avoided. | All s197AB(g) factors combine to favour separate community based groupings. | Community board areas |

Appendix H - Development Contributions Schedule of Assets

| Service Type | Asset Code | Road Asset Code | Sub Area Code | Project Name | Project Classification | Capital Cost of Projects (Excludes Interest) | Capital Cost Attributable to Development Contributions (Excludes Interest) | As a Percentage of Capital Cost | Other Sources of Funding (Excludes Interest) | As a Percentage of Capital Cost | Capital Costs already incurred (Excludes Interest) | Development Contributions already received (Excludes Interest) | Development Contributions to still be collected (Excludes Interest) | Development Contributions expect to be collected by |
|----------------------|------------|-----------------|---------------|---|------------------------|--|--|---------------------------------|--|---------------------------------|--|--|---|---|
| DISTRICT WIDE | | | | | | | | | | | | | | |
| District Transport | Rd | rddrainage | DW | 1.Dist Tspt - Area-wide Pavement Treatment | Comb-E | 13,189,329 | 558,827 | 4.24% | 12,630,502 | 95.76% | 13,189,329 | 300,068 | 258,761 | 30 Jun 25 |
| | Rd | bridge | DW | 10.Dist Tspt - McConnells Bridge | Comb-E | 5,383 | 736 | 13.68% | 4,647 | 86.32% | 5,383 | 101 | 636 | 30 Jun 56 |
| | Rd | bridge | DW | 1172.Dist Tspt - Tai Manaia Rd Causeway | Comb-E | 473,935 | 122,594 | 25.87% | 351,341 | 74.13% | 473,935 | 15,149 | 107,445 | 30 Jun 61 |
| | Rd | subcon | DW | 13.Dist Tspt - Colville Rd Construction | Comb-E | 782,653 | 60,476 | 7.73% | 722,177 | 92.27% | 782,653 | 13,253 | 47,223 | 30 Jun 37 |
| | Rd | subcon | DW | 1375.Dist Tspt - Te Kouma Rd intersection | Comb-E | 1,882,435 | 189,162 | 10.05% | 1,693,273 | 89.95% | - | 31,616 | 157,546 | 30 Jun 47 |
| | Rd | subcon | DW | 1376.Dist Tspt - Minor safety projects | Comb-E | 11,221,500 | 1,127,626 | 10.05% | 10,093,874 | 89.95% | - | 188,468 | 939,158 | 30 Jun 47 |
| | Rd | subcon | DW | 1377.Dist Tspt - Area-wide pavement treatment | Comb-E | 17,009,471 | 1,709,247 | 10.05% | 8,674,830 | 51.00% | - | 285,678 | 1,423,569 | 30 Jun 47 |
| | Rd | subcon | DW | 1378.Dist Tspt - Unsealed road wearing course replacement | Comb-E | 7,840,977 | 787,924 | 10.05% | 3,998,898 | 51.00% | - | 131,691 | 656,233 | 30 Jun 47 |
| | Rd | subcon | DW | 1379.Dist Tspt - Unsealed road basecourse replacement | Comb-E | 5,405,912 | 543,229 | 10.05% | 2,757,015 | 51.00% | - | 90,794 | 452,436 | 30 Jun 47 |
| | Rd | subcon | DW | 1380.Dist Tspt - Major drainage control | Comb-E | 9,663,902 | 971,106 | 10.05% | 4,928,590 | 51.00% | - | 162,307 | 808,798 | 30 Jun 47 |
| | Rd | subcon | DW | 1381.Dist Tspt - Maintenance chip seals | Comb-E | 17,694,027 | 1,778,037 | 10.05% | 9,023,954 | 51.00% | - | 297,175 | 1,480,862 | 30 Jun 47 |
| | Rd | subcon | DW | 1382.Dist Tspt - Thin AC surfacing | Comb-E | 5,687,295 | 571,505 | 10.05% | 2,900,520 | 51.00% | - | 95,519 | 475,985 | 30 Jun 47 |
| | Rd | bridge | DW | 1383.Dist Tspt - Bridge Component Replacement | Comb-E | 1,777,941 | 178,662 | 10.05% | 906,750 | 51.00% | - | 29,861 | 148,801 | 30 Jun 47 |
| | Rd | subcon | DW | 14.Dist Tspt - Puriri Rd Construction | Comb-E | 127,245 | 12,969 | 10.19% | 114,276 | 89.81% | 127,245 | 2,020 | 10,950 | 30 Jun 50 |
| | Rd | subcon | DW | 15.Dist Tspt - Kennedy Bay Flats Construction | Comb-E | 230,669 | 21,370 | 9.26% | 209,299 | 90.74% | 230,669 | 3,753 | 17,616 | 30 Jun 45 |
| | Rd | bridge | DW | 1545. Dist Tspt - Bridge Renewal | Comb | 950,000 | 94,592 | 9.96% | 484,500 | 51.00% | - | - | 94,592 | 30 Jun 55 |
| | Rd | subcon | DW | 16.Dist Tspt - Kennedy Bay 3.55km Construction | Comb-E | 358,124 | 33,177 | 9.26% | 324,947 | 90.74% | 358,124 | 5,827 | 27,350 | 30 Jun 45 |
| | Rd | minors | DW | 17.Dist Tspt - Minor Safety Projects | Comb-E | 2,272,349 | 162,136 | 7.14% | 2,110,213 | 92.86% | 2,272,349 | 39,080 | 123,076 | 30 Jun 34 |
| | Rd | minors | DW | 18.Dist Tspt - Whangamata Causeway Lights | Comb-E | 73,174 | 6,779 | 9.26% | 66,395 | 90.74% | 73,174 | 1,191 | 5,588 | 30 Jun 45 |
| | Rd | non-subco | DW | 19.Dist Tspt - Te Punga to Development Construction | Comb-E | 252,192 | 49,710 | 19.71% | 202,482 | 80.29% | 252,192 | 8,731 | 40,979 | 30 Jun 45 |
| | Rd | widen | DW | 2.Dist Tspt - Major Drainage Control | Comb-E | 1,172,169 | 131,696 | 11.24% | 1,040,472 | 88.76% | 1,172,169 | 23,131 | 108,566 | 30 Jun 45 |
| | Rd | pavetreat | DW | 21.Dist Tspt - Area-wide Pavement Treatment | Comb-E | 6,723,820 | 991,383 | 14.74% | 5,732,437 | 85.26% | 6,723,820 | 122,508 | 888,874 | 30 Jun 61 |
| | Rd | bridge | DW | 3.Dist Tspt - Seal Widening | Comb-E | 549,391 | 61,726 | 11.24% | 487,665 | 88.76% | 549,391 | 10,841 | 50,884 | 30 Jun 45 |
| | Rd | minors | DW | 31.Dist Tspt - Minor Safety Projects | Comb-E | 1,893,221 | 230,170 | 12.16% | 1,663,051 | 87.84% | 1,893,221 | 28,443 | 201,728 | 30 Jun 61 |
| | Rd | non-subco | DW | 465.Dist Tspt - Kopu Bridge Roundabout 4th Arm | AC-E | 58,595 | 58,595 | 100.00% | - | 0.00% | 58,595 | 7,241 | 51,354 | 30 Jun 61 |
| | Rd | bridge | DW | 5.Dist Tspt - Koputauki Bridge | Comb-E | 814,490 | 83,014 | 10.19% | 731,476 | 89.81% | 814,490 | 12,927 | 70,087 | 30 Jun 50 |
| | Rd | bridge | DW | 525.Dist Tspt - Rauparoa Bridge | Comb-E | 226,178 | 37,185 | 16.44% | 188,993 | 83.56% | 226,178 | 8,149 | 29,036 | 30 Jun 37 |
| | Rd | bridge | DW | 6.Dist Tspt - Darkies Strm Bridge | Comb-E | 212,466 | 19,883 | 9.26% | 192,783 | 90.74% | 212,466 | 3,457 | 16,226 | 30 Jun 45 |
| | Rd | widen | DW | 62.Dist Tspt - Seal Widening | Comb-E | 325,852 | 48,045 | 14.74% | 277,807 | 85.26% | 325,852 | 5,937 | 42,108 | 30 Jun 61 |
| | Rd | pavetreat | DW | 746.Dist Tspt - Area-wide Pavement Treatment | Comb-E | 1,747,664 | 452,073 | 25.87% | 1,295,591 | 74.13% | 1,747,664 | 55,864 | 396,209 | 30 Jun 61 |
| | Rd | pavetreat | DW | 747.Dist Tspt - Area-wide Pavement Treatment | Comb-E | 833,767 | 215,673 | 25.87% | 618,094 | 74.13% | 833,767 | 26,651 | 189,021 | 30 Jun 61 |
| | Rd | pavetreat | DW | 748.Dist Tspt - Area-wide Pavement Treatment | Comb-E | 1,126,350 | 291,356 | 25.87% | 834,994 | 74.13% | 1,126,350 | 36,004 | 255,352 | 30 Jun 61 |
| | Rd | rddrainage | DW | 756.Dist Tspt - Major Drainage Control | Comb-E | 3,613,924 | 532,849 | 14.74% | 3,081,075 | 85.26% | 3,613,924 | 65,848 | 487,003 | 30 Jun 61 |
| | Rd | minors | DW | 760.Dist Tspt - Minor Safety Projects | Comb-E | 195,702 | 50,623 | 25.87% | 145,079 | 74.13% | 195,702 | 6,256 | 44,367 | 30 Jun 61 |
| | Rd | minors | DW | 761.Dist Tspt - Minor Safety Projects | Comb-E | 489,446 | 126,606 | 25.87% | 362,840 | 74.13% | 489,446 | 15,645 | 110,961 | 30 Jun 61 |
| | Rd | minors | DW | 762.Dist Tspt - Minor Safety Projects | Comb-E | 180,216 | 46,617 | 25.87% | 133,599 | 74.13% | 180,216 | 5,761 | 40,856 | 30 Jun 61 |
| | Rd | bridge | DW | 776.Dist Tspt - Square Kauri Bridge | Comb-E | 130,146 | 33,665 | 25.87% | 96,481 | 74.13% | 130,146 | 4,160 | 29,505 | 30 Jun 61 |
| | Rd | bridge | DW | 778.Dist Tspt - Waikawau No. 3 Bridge | Comb-E | 180,340 | 46,649 | 25.87% | 133,691 | 74.13% | 180,340 | 5,765 | 40,884 | 30 Jun 61 |
| | Rd | bridge | DW | 779.Dist Tspt - Waikawau No. 4 Bridge | Comb-E | 164,445 | 42,537 | 25.87% | 121,908 | 74.13% | 164,445 | 5,256 | 37,281 | 30 Jun 61 |
| | Rd | bridge | DW | 8.Dist Tspt - Pohue Creek Bridge | Comb-E | 315,458 | 33,877 | 10.74% | 281,581 | 89.26% | 315,458 | 4,932 | 28,945 | 30 Jun 53 |
| | Rd | bridge | DW | 818.Dist Tspt - Tai Manaia Rd Causeway | Comb-E | 44,699 | 11,562 | 25.87% | 33,137 | 74.13% | 44,699 | 1,429 | 10,134 | 30 Jun 61 |
| | Rd | bridge | DW | 835.Dist Tspt - McNeils Bridge | Comb-E | 53,000 | 13,710 | 25.87% | 39,290 | 74.13% | 53,000 | 1,694 | 12,015 | 30 Jun 61 |
| | Rd | pavetreat | DW | 976.Dist Tspt - Area-wide Pavement Treatment | Comb-E | 9,306,605 | 2,407,363 | 25.87% | - | 0.00% | 9,306,605 | 297,466 | 2,109,878 | 30 Jun 61 |
| | Rd | rddrainage | DW | 977.Dist Tspt - Major Drainage Control | Comb-E | 4,360,104 | 1,127,839 | 25.87% | - | 0.00% | 4,360,104 | 139,371 | 988,468 | 30 Jun 61 |
| | Rd | minors | DW | 981.Dist Tspt - Minor Safety Projects | Comb-E | 4,665,355 | 1,206,799 | 25.87% | 3,458,556 | 74.13% | 4,665,355 | 149,128 | 1,057,671 | 30 Jun 61 |
| | Rd | subcon | DW | 1352.Dist Tspt - Whitianga Town Centre Upgrade - Major Drainage | Comb-E | 45,000 | 9,255 | 20.57% | 10,723 | 23.83% | 45,000 | 2,221 | 7,034 | 30 Jun 50 |
| | Rd | subcon | DW | 1353.Dist Tspt - Whitianga Town Centre Upgrade - AWT | Comb-E | 160,000 | 32,907 | 20.57% | 38,128 | 23.83% | 160,000 | 7,897 | 25,011 | 30 Jun 50 |
| Land and Buildings | LandB | 0 | DW | 44.Strat Assets - M/Bay New Admin Building | Comb-E | 1,900,882 | 499,546 | 26.28% | 1,401,336 | 73.72% | 1,900,882 | 254,347 | 245,199 | 30 Jun 54 |
| | LandB | 0 | DW | 45.Strat Assets - Wmata Admin Building | Comb-E | 84,166 | 15,991 | 19.00% | 68,175 | 81.00% | 84,166 | 12,374 | 3,617 | 30 Jun 26 |

| Service Type | Asset Code | Road Sub Asset Code | Sub Area Code | Project Name | Project Classification | Capital Cost of Projects (Excludes Interest) | Capital Cost Attributable to Development Contributions (Excludes Interest) | As a Percentage of Capital Cost | Other Sources of Funding (Excludes Interest) | As a Percentage of Capital Cost | Capital Costs already incurred (Excludes Interest) | Development Contributions already received (Excludes Interest) | Development Contributions to still be collected (Excludes Interest) | Development Contributions expect to be collected by |
|----------------------------|------------|---------------------|--|--|------------------------|--|--|---------------------------------|--|---------------------------------|--|--|---|---|
| Solid Waste | SolWaste | 0 | Mercury | 1391.Dist Sol Wste - Whitianga (RTS) | Comb | 2,956,723 | 589,050 | 19.92% | 2,367,673 | 80.08% | - | - | 589,050 | 30 Jun 54 |
| | SolWaste | 0 | Thames | 1392.Dist Sol Wste - Thames Refuse Transfer Station Second Weighbridge | Comb | 558,287 | 111,224 | 19.92% | 447,062 | 80.08% | - | - | 111,224 | 30 Jun 54 |
| Water | Wat | 0 | DW | 1410.Water - Drinking Water Standards Upgrades (OOC Approval) | Comb | 16,990,250 | 1,797,358 | 10.58% | 11,817,031 | 69.55% | - | - | 1,797,358 | 30 Jun 33 |
| | Wat | 0 | DW | 1413.Water - Water process control upgrade | Comb | 1,208,333 | 264,754 | 21.91% | 471,789 | 39.04% | - | - | 264,754 | 30 Jun 59 |
| | Wat | 0 | DW | 1417.Water - Universal metering - district wide (TCDC must do) | Comb | 5,036,857 | 1,026,071 | 20.37% | 4,010,786 | 79.63% | - | - | 1,026,071 | 30 Jun 55 |
| | Wat | 0 | DW | 1494. Wat - Universal Metering - District Wide (3 Waters Reform) | AC-E | 4,547,250 | 2,147,250 | 47.22% | 2,400,000 | 52.78% | - | 394,900 | 1,752,350 | 30 Jun 55 |
| Wastewater | WW | 0 | DW | 1402.Wstwtr - Wastewater process control upgrade | Comb | 1,208,333 | 243,535 | 20.15% | 482,399 | 39.92% | - | - | 243,535 | 30 Jun 50 |
| COROMANDEL-COLVILLE | | | | | | | | | | | | | | |
| Community Transport | Rd | ftpath | coro | 1086.Cmty Tspt - Coro - Footpath Construction | Comb-E | 314,529 | 74,018 | 23.53% | 240,511 | 76.47% | 314,529 | 11,851 | 62,168 | 30 Jun 61 |
| | Rd | ftpath | coro | 1503. Ctty Tspt - Footpath Construction | Comb | 1,171,450 | 113,455 | 9.68% | 1,057,995 | 90.32% | - | - | 113,455 | 30 Jun 61 |
| | Rd | butts | coro | 75.Cmty Tspt - Coro/Col Puriri Road Butt Seal | Comb-E | 91,767 | 20,181 | 21.99% | 71,586 | 78.01% | 91,767 | 3,527 | 16,653 | 30 Jun 57 |
| | Rd | ftpath | coro | 76.Cmty Tspt - Coro/Col Footpath Construction | Comb-E | 73,328 | 16,126 | 21.99% | 57,202 | 78.01% | 73,328 | 2,819 | 13,307 | 30 Jun 57 |
| | Rd | ftpath | coro | 77.Cmty Tspt - Coro Street Lighting | Comb-E | 13,637 | 2,999 | 21.99% | 10,638 | 78.01% | 13,637 | 524 | 2,475 | 30 Jun 57 |
| | Rd | non-subco | coro | 78.Cmty Tspt - Coro Woollams Ave Carpark | Comb-E | 316,303 | 69,559 | 21.99% | 246,744 | 78.01% | 316,303 | 12,158 | 57,401 | 30 Jun 57 |
| | Rd | ftpath | coro | 794.Cmty Tspt - Coro/Col Footpath Construction | Comb-E | 205,117 | 38,515 | 18.78% | 166,602 | 81.22% | 205,117 | 6,168 | 32,349 | 30 Jun 61 |
| | Rd | non-subco | coro | 799.Cmty Tspt - Coro Pottery Lane Sealing | Comb-E | 130,786 | 30,778 | 23.53% | 100,008 | 76.47% | 130,786 | 4,928 | 25,850 | 30 Jun 61 |
| | Rd | non-subco | coro | 96.Cmty Tspt - Coro Hauraki Rd Cul-de-sac | Comb-E | 51,810 | 12,192 | 23.53% | 39,618 | 76.47% | 51,810 | 1,952 | 10,240 | 30 Jun 61 |
| Parks and Reserves | Parks | 0 | Coro | 1504. Pks & Res - Minor Reserves Projects | Comb | 168,325 | 16,872 | 10.02% | 151,452 | 89.98% | - | - | 16,872 | 30 Jun 31 |
| | Parks | 0 | coro | 82.Pks & Res - Coro Minor Roads and Car Parks | Comb-E | 7,374 | 1,991 | 27.00% | 5,383 | 73.00% | 7,374 | 1,040 | 960 | 30 Jun 36 |
| | Parks | 0 | coro | 85.Pks & Res - Coro Signage | Comb-E | 24,126 | 4,170 | 17.28% | 19,956 | 82.72% | 24,126 | 3,856 | 314 | 30 Jun 22 |
| | Parks | 0 | coro | 86.Pks & Res - Coro - Land Sports Ground | AC-E | 991,339 | 991,339 | 100.00% | - | 0.00% | 991,339 | 448,310 | 543,029 | 30 Jun 47 |
| | Parks | 0 | coro | 90.Pks & Res - Coro Minor Structures | Comb-E | 13,607 | 2,774 | 20.39% | 10,833 | 79.61% | 13,607 | 2,093 | 681 | 30 Jun 25 |
| Stormwater | SW | 0 | coro | 679.Strmwtr - Coro System Improvements | Comb-E | 95,119 | 53,058 | 55.78% | 42,061 | 44.22% | 95,119 | 45,065 | 7,993 | 30 Jun 34 |
| Wastewater | WW | 0 | coro | 100.Wstwtr - Coro Consent Renewal | Comb-E | 109,248 | 28,271 | 25.88% | 80,977 | 74.12% | 109,248 | 6,483 | 21,788 | 30 Jun 61 |
| | WW | 0 | coro | 105.Wstwtr - Coro Treatment Upgrade | Comb-E | 156,896 | 40,601 | 25.88% | 116,295 | 74.12% | 156,896 | 9,310 | 31,290 | 30 Jun 61 |
| | WW | 0 | coro | 1169.Wstwtr - Coro Treatment Plant Upgrade | Comb-E | 1,222,725 | 316,410 | 25.88% | 906,315 | 74.12% | 1,222,725 | 72,558 | 243,852 | 30 Jun 61 |
| | WW | 0 | coro | 716.Wstwtr - Coro Treatment Plant Upgrade | Comb-E | 1,752,271 | 453,444 | 25.88% | 1,298,827 | 74.12% | 1,752,271 | 103,982 | 349,462 | 30 Jun 61 |
| | WW | 0 | coro | 99.Wstwtr - Coro Kauri Grove Reticulation | Comb-E | 46,782 | 12,106 | 25.88% | 34,676 | 74.12% | 46,782 | 2,776 | 9,330 | 30 Jun 61 |
| MERCURY BAY | | | | | | | | | | | | | | |
| Cemeteries | Cem | 0 | Mercury | 1139.Cemeteries - M/Bay Cemetery Stage 2 Development | Comb-E | 452,948 | 146,626 | 32.37% | 306,322 | 67.63% | 452,948 | 67,680 | 78,945 | 30 Jun 58 |
| | Cem | 0 | Mercury | 1509. Cem - Kaimarama Cemetery Stage 3 | Comb | 117,503 | 22,053 | 18.77% | 95,451 | 81.23% | - | - | 22,053 | 30 Jun 61 |
| | Cem | 0 | Mercury | 41.Cemeteries - M/Bay Land Purchase | Comb-E | 408,964 | 136,875 | 33.47% | 272,089 | 66.53% | 408,964 | 60,117 | 76,758 | 30 Jun 61 |
| | Cem | 0 | Mercury | 879. Cemeteries - Mbay Cem Resource Consent | Comb-E | 26,278 | 8,795 | 33.47% | 17,483 | 66.53% | 26,278 | 3,863 | 4,932 | 30 Jun 61 |
| | Cem | 0 | Mercury | 607.Cemeteries - M/Bay Cem Dev Stg 1 | Comb-E | 280,701 | 93,947 | 33.47% | 186,754 | 66.53% | 280,701 | 41,262 | 52,685 | 30 Jun 61 |
| Community Transport | Rd | ftpath | Mercury | 1150.Cmty Tspt - M/Bay Footpath Construction | Comb-E | 1,592,177 | 395,003 | 24.81% | 1,197,174 | 75.19% | 1,592,177 | 74,383 | 320,620 | 30 Jun 61 |
| | Rd | non-subco | Mercury | 1153.Cmty Tspt - Whiti Town Upgrade | Comb-E | 1,294,683 | 266,276 | 20.57% | 308,522 | 23.83% | 1,294,683 | 63,897 | 202,380 | 30 Jun 50 |
| | Rd | ftpath | Mercury | 118.Cmty Tspt - M/Bay Footpath Construction | Comb-E | 620,759 | 154,004 | 24.81% | 466,755 | 75.19% | 620,759 | 29,000 | 125,003 | 30 Jun 61 |
| | Rd | ftpath | Mercury | 120.Cmty Tspt - Cks Bch Footpath and K&C | Comb-E | 15,414 | 3,824 | 24.81% | 11,590 | 75.19% | 15,414 | 720 | 3,104 | 30 Jun 61 |
| | Rd | ftpath | Mercury | 122.Cmty Tspt - Mata Footpath and K&C | Comb-E | 50,383 | 12,500 | 24.81% | 37,884 | 75.19% | 50,383 | 2,354 | 10,146 | 30 Jun 61 |
| | Rd | ftpath | Mercury | 125.Cmty Tspt - Whiti Footpath and K&C | Comb-E | 289,456 | 64,081 | 22.14% | 225,375 | 77.86% | 289,456 | 14,003 | 50,078 | 30 Jun 54 |
| | Rd | ftpath | Mercury | 126.Cmty Tspt - Whiti Footpath for Entrance | Comb-E | 64,910 | 14,370 | 22.14% | 50,540 | 77.86% | 64,910 | 3,140 | 11,230 | 30 Jun 54 |
| | Rd | ftpath | Mercury | 127.Cmty Tspt - M/Bay Ferry Landing Footpath | Comb-E | 60,000 | 14,885 | 24.81% | 45,115 | 75.19% | 60,000 | 2,803 | 12,082 | 30 Jun 61 |
| | Rd | non-subco | Mercury | 130.Cmty Tspt - Whiti Service Lanes | Comb-E | 9,991 | 2,479 | 24.81% | 7,512 | 75.19% | 9,991 | 467 | 2,012 | 30 Jun 61 |
| | Rd | non-subco | Mercury | 132.Cmty Tspt M/Bay - Te Punga Road Whangapoua | Comb-E | 46,120 | 11,442 | 24.81% | 34,678 | 75.19% | 46,120 | 2,155 | 9,287 | 30 Jun 61 |
| | Rd | non-subco | Mercury | 134.Cmty Tspt - Whiti Cable Undergrounding | Comb-E | 100,083 | 24,830 | 24.81% | 75,253 | 75.19% | 100,083 | 4,676 | 20,154 | 30 Jun 61 |
| | Rd | stlight | Mercury | 136.Cmty Tspt - M/Bay Street Lighting | Comb-E | 129,433 | 32,111 | 24.81% | 97,322 | 75.19% | 129,433 | 6,047 | 26,064 | 30 Jun 61 |
| | Rd | subcon | Mercury | 1510. Ctty Tspt - MB Cycleway Development | Comb | 294,826 | 59,370 | 20.14% | 235,456 | 79.86% | - | - | 59,370 | 30 Jun 61 |
| Rd | subcon | Mercury | 1511. Ctty Tspt - MB Footpath Construction | Comb | 1,795,440 | 171,137 | 9.53% | 1,624,303 | 90.47% | - | - | 171,137 | 30 Jun 36 | |

| Service Type | Asset Code | Road Asset Code | Sub Area Code | Project Name | Project Classification | Capital Cost of Projects (Excludes Interest) | Capital Cost Attributable to Development Contributions (Excludes Interest) | As a Percentage of Capital Cost | Other Sources of Funding (Excludes Interest) | As a Percentage of Capital Cost | Capital Costs already incurred (Excludes Interest) | Development Contributions already received (Excludes Interest) | Development Contributions to still be collected (Excludes Interest) | Development Contributions expect to be collected by |
|---------------------|------------|-----------------|---------------|---|------------------------|--|--|---------------------------------|--|---------------------------------|--|--|---|---|
| | Rd | ftpath | Mercury | 801.Cnty Tspt - Mbay Footpath Construction | Comb-E | 1,626,982 | 403,637 | 24.81% | 1,223,345 | 75.19% | 1,626,982 | 76,009 | 327,629 | 30 Jun 61 |
| | Rd | non-subco | Mercury | 804.Cnty Tspt - Whiti CBD Upgrade | Comb-E | 360,372 | 89,405 | 24.81% | 270,968 | 75.19% | 360,372 | 16,836 | 72,569 | 30 Jun 61 |
| Harbours | Harb | 0 | Mercury | 1451.Harbs - Mbay Whitanga wharf pontoon | Comb-E | 874,047 | 87,020 | 9.96% | - | 0.00% | - | - | 87,020 | 30 Jun 35 |
| | Harb | 0 | Mercury | 467.Harb - Matarangi Boat Ramp | Comb-E | 201,908 | 67,576 | 33.47% | 134,332 | 66.53% | 201,908 | 29,680 | 37,896 | 30 Jun 61 |
| Parks and Reserves | Parks | 0 | Mercury | 135.Pks & Res - M/Bay Signage | Comb-E | 34,892 | 9,696 | 27.79% | 25,196 | 72.21% | 34,892 | 5,567 | 4,129 | 30 Jun 46 |
| | Parks | 0 | Mercury | 140.Pks & Res - M/Bay Minor Tracks and Walks | Comb-E | 29,119 | 9,746 | 33.47% | 19,373 | 66.53% | 29,119 | 4,280 | 5,465 | 30 Jun 61 |
| | Parks | 0 | DW | 143.Pks & Res - Whiti Esplanade Play Equipment | Comb-E | 76,943 | 25,752 | 33.47% | 51,191 | 66.53% | 76,943 | 11,310 | 14,441 | 30 Jun 61 |
| | Parks | 0 | Mercury | 145.Pks & Res - Whiti Esplanade Parking | Comb-E | 23,240 | 7,778 | 33.47% | 15,462 | 66.53% | 23,240 | 3,416 | 4,362 | 30 Jun 61 |
| | Parks | 0 | Mercury | 146.Pks & Res - Whiti Esplanade Landscaping | Comb-E | 101,510 | 33,974 | 33.47% | 67,536 | 66.53% | 101,510 | 14,922 | 19,052 | 30 Jun 61 |
| | Parks | 0 | Mercury | 148.Pks & Res - Whiti Sports Ground Development | Comb-E | 8,842,069 | 2,959,326 | 33.47% | 5,882,742 | 66.53% | 8,842,069 | 1,299,761 | 1,659,565 | 30 Jun 61 |
| | Parks | 0 | Mercury | 149.Pks & Res - M/Bay Signage | Comb-E | 41,037 | 8,826 | 21.51% | 32,211 | 78.49% | 41,037 | 7,117 | 1,709 | 30 Jun 25 |
| | Parks | 0 | Mercury | 150.Pks & Res - Whiti Skate Park | Comb-E | 38,424 | 9,531 | 24.80% | 28,893 | 75.20% | 38,424 | 6,384 | 3,147 | 30 Jun 31 |
| | Parks | 0 | Mercury | 1514. Pks & Res - Meri Te Tai Reserve Developmnet | Comb-E | 344,581 | 64,670 | 18.77% | 174,944 | 50.77% | - | - | 64,670 | 30 Jun 61 |
| | Parks | 0 | Mercury | 1515. Pks & Res - MB Minor Reserves Projects | Comb-E | 1,683,225 | 315,905 | 18.77% | 1,367,320 | 81.23% | - | - | 315,905 | 30 Jun 61 |
| | Parks | 0 | Mercury | 152.Pks & Res - M/Bay Shakespeare Improvements | Comb-E | 15,480 | 3,454 | 22.32% | 12,025 | 77.68% | 15,480 | 2,657 | 798 | 30 Jun 26 |
| | Parks | 0 | Mercury | 156.Pks & Res - M/Bay General Play Equipment | AC-E | 19,450 | 19,450 | 100.00% | - | 0.00% | 19,450 | 10,338 | 9,112 | 30 Jun 50 |
| | Parks | 0 | Mercury | 157.Pks & Res - M/Bay Minor Roads and Car Parks | Comb-E | 67,976 | 22,751 | 33.47% | 45,225 | 66.53% | 67,976 | 9,992 | 12,758 | 30 Jun 61 |
| | Parks | 0 | Mercury | 159.Pks & Res - M/Bay Other Development | Comb-E | 17,180 | 5,750 | 33.47% | 11,430 | 66.53% | 17,180 | 2,525 | 3,225 | 30 Jun 61 |
| | NR | 0 | Mercury | 1513. Pks & Res - Whiti Esplanade Reclamation | AC | 8,252,026 | 8,252,026 | 100.00% | - | 0.00% | - | - | 8,252,026 | 30 Jun 61 |
| | NR | 0 | Mercury | 838.Pks & Res - Whiti Sports Ground Purchase | Comb-E | 6,500,421 | 1,542,815 | 23.73% | 4,957,606 | 76.27% | 6,500,421 | 322,826 | 1,219,989 | 30 Jun 61 |
| Public Conveniences | WC | 0 | Mercury | 1136.Pub Conv - Hot Water Beach Toilet Upgrade | Comb-E | 697,411 | 233,414 | 33.47% | 278,398 | 39.92% | 697,411 | 102,518 | 130,897 | 30 Jun 61 |
| | WC | 0 | Mercury | 1137.Pub Conv - Bull Paddock New Toilet | Comb-E | 107,237 | 35,891 | 33.47% | 71,346 | 66.53% | 107,237 | 15,764 | 20,127 | 30 Jun 61 |
| | WC | 0 | Mercury | 1166.Pub Conv - Buffalo Beach New Toilet | Comb-E | 97,681 | 32,693 | 33.47% | 64,988 | 66.53% | 97,681 | 14,359 | 18,334 | 30 Jun 61 |
| | WC | 0 | Mercury | 1197.Pub Conv - Hot Water Beach Wastewater Disposal Field | Comb-E | 196,922 | 65,907 | 33.47% | 78,609 | 39.92% | 196,922 | 28,947 | 36,960 | 30 Jun 61 |
| | WC | 0 | Mercury | 50.Pub Conv - Mata Central Toilet | AC-E | 134,217 | 134,217 | 100.00% | - | 0.00% | 134,217 | 58,949 | 75,268 | 30 Jun 61 |
| | WC | 0 | Mercury | 51.Pub Conv - Wpoua Wharf Toilet | AC-E | 67,364 | 67,364 | 100.00% | - | 0.00% | 67,364 | 29,587 | 37,777 | 30 Jun 61 |
| | WC | 0 | Mercury | 54.Pub Conv - Hot Wat Bch Surf Beach Toilet | Comb-E | 78,189 | 26,169 | 33.47% | 52,020 | 66.53% | 78,189 | 11,494 | 14,675 | 30 Jun 61 |
| | WC | 0 | Mercury | 55.Pub Conv - Wpoua River Mouth Toilet | AC-E | 83,650 | 83,650 | 100.00% | - | 0.00% | 83,650 | 36,740 | 46,910 | 30 Jun 61 |
| | WC | 0 | Mercury | 57.Pub Convs - Otama Bch Toilet (MB) | AC-E | 18,266 | 18,266 | 100.00% | - | 0.00% | 18,266 | 8,023 | 10,243 | 30 Jun 61 |
| Cooks Beach | WW | 0 | cooks | 457.Wstwtr - Cks Bch Treatment and Reticulation | AC-E | 450,000 | 450,000 | 100.00% | - | 0.00% | 450,000 | 74,521 | 375,479 | 30 Jun 61 |
| Wastewater | WW | 0 | cooks | 726.Wstwtr - Cks Bch Treatment Disposal | AC-E | 6,604 | 6,604 | 100.00% | - | 0.00% | 6,604 | 1,094 | 5,510 | 30 Jun 61 |
| | WW | 0 | cooks | 1408.Wstwtr - Cooks Beach treatment plant upgrade | Comb-E | 1,233,525 | 118,353 | 9.59% | 247,816 | 20.09% | - | 67,941 | 50,412 | 30 Jun 24 |
| Hahei | WW | 0 | hah | 1507. WW - Hahei Extension | AC | 2,783,948 | 2,783,948 | 100.00% | - | 0.00% | - | - | 2,783,948 | 30 Jun 61 |
| Wastewater | WW | 0 | hah | 191.Wstwtr - Hahei Treatment Plant | Comb-E | 347,247 | 110,746 | 31.89% | 236,501 | 68.11% | 347,247 | 8,569 | 102,177 | 30 Jun 23 |
| Water | Wat | 0 | hah | 168.Water - Hahei - New Source | AC-E | 33,550 | 33,550 | 100.00% | - | 0.00% | 33,550 | 2,684 | 30,866 | 30 Jun 22 |
| | Wat | 0 | hah | 697.Water - Hahei Consent Renewals | Comb-E | 1,350 | 201 | 14.88% | 1,149 | 85.12% | 1,350 | 16 | 185 | 30 Jun 22 |
| | Wat | 0 | hah | 672.Water - Hahei System Improvements | Comb-E | 47,676 | 7,095 | 14.88% | 40,581 | 85.12% | 47,676 | 568 | 6,527 | 30 Jun 22 |
| | Wat | 0 | hah | 1508. Water - Hahei Extension | AC | 3,394,018 | 3,394,018 | 100.00% | - | 0.00% | - | - | 3,394,018 | 30 Jun 61 |
| Matarangi | WW | 0 | mat | 1026.Wstwtr - Mata Treatment - Aeration and Filters | Comb-E | 511,719 | 117,244 | 22.91% | 169,624 | 33.15% | 511,719 | 19,391 | 97,852 | 30 Jun 61 |
| Wastewater | WW | 0 | mat | 1035.Wstwtr - Mata Consent Renewal - Land Disposal | Comb-E | 236,836 | 35,112 | 14.83% | - | 0.00% | 236,836 | 9,916 | 25,196 | 30 Jun 41 |
| | WW | 0 | mat | 1340.Wstwtr - Matarangi Treatment Plant Upgrade | Comb-E | 200,000 | 38,245 | 19.12% | 161,755 | 80.88% | 200,000 | - | 38,245 | 30 Jun 61 |
| | WW | 0 | mat | 1406.Wstwtr - Matarangi Wastewater Treatment Plant | Comb-E | 18,493,795 | 4,237,253 | 22.91% | 9,504,362 | 51.39% | - | 700,813 | 3,536,439 | 30 Jun 61 |
| | WW | 0 | mat | 194.Wstwtr - Mata Consent Renewals | Comb-E | 20,035 | 1,931 | 9.64% | 18,104 | 90.36% | 20,035 | 890 | 1,042 | 30 Jun 28 |
| | WW | 0 | mat | 855.Wstwtr - Mata Treatment Upgrade MFU | Comb-E | 49,052 | 4,729 | 9.64% | 44,323 | 90.36% | 49,052 | 2,179 | 2,550 | 30 Jun 28 |
| Water | Wat | 0 | mat | 169.Water - Mata Telemetry Upgrades | Comb-E | 43,045 | 3,013 | 7.00% | 40,032 | 93.00% | 43,045 | 2,104 | 909 | 30 Jun 23 |
| | Wat | 0 | mat | 696.Water - Matarangi Consent Renewals | Comb-E | 86,138 | 19,950 | 23.16% | 66,188 | 76.84% | 86,138 | 3,479 | 16,472 | 30 Jun 61 |
| | Wat | 0 | mat | 670.Water - Matarangi System Improvements | Comb-E | 28,303 | 6,555 | 23.16% | 21,748 | 76.84% | 28,303 | 1,143 | 5,412 | 30 Jun 61 |

| Service Type | Asset Code | Road Sub Asset Code | Sub Area Code | Project Name | Project Classification | Capital Cost of Projects (Excludes Interest) | Capital Cost Attributable to Development Contributions (Excludes Interest) | As a Percentage of Capital Cost | Other Sources of Funding (Excludes Interest) | As a Percentage of Capital Cost | Capital Costs already incurred (Excludes Interest) | Development Contributions already received (Excludes Interest) | Development Contributions to still be collected (Excludes Interest) | Development Contributions expect to be collected by |
|-----------------------|------------|---------------------|---------------|--|------------------------|--|--|---------------------------------|--|---------------------------------|--|--|---|---|
| Stormwater | SW | 0 | whi | 216.Strmwtr - Whiti Brophy's Bch Outfall | Comb-E | 18,217 | 4,889 | 30.14% | 11,328 | 69.86% | 18,217 | 1,701 | 3,187 | 30 Jun 61 |
| | SW | 0 | whi | 680.Strmwtr - Whiti System Improvements | Comb-E | 3,688,303 | 1,111,838 | 30.14% | 2,576,465 | 69.86% | 3,688,303 | 388,897 | 724,941 | 30 Jun 61 |
| | SW | 0 | whi | 729.Strmwtr - Whiti CBD Upgrades | Comb-E | 9,151 | 2,759 | 30.14% | 6,392 | 69.86% | 9,151 | 960 | 1,799 | 30 Jun 61 |
| | SW | 0 | mat | 733.Strmwtr - Mata Improvements | Comb-E | 688,691 | 155,873 | 22.70% | 530,718 | 77.30% | 688,691 | 24,581 | 131,292 | 30 Jun 61 |
| Wastewater | WW | 0 | whi | 1027.Wstwtr - Whiti Plant Optimisation | Comb-E | 210,590 | 19,172 | 9.10% | 191,418 | 90.90% | 210,590 | 15,042 | 4,130 | 30 Jun 25 |
| | WW | 0 | whi | 1538. WW - Wharekaho WW Service | AC | 3,400,635 | 3,400,635 | 100.00% | - | 0.00% | - | - | 3,400,635 | 30 Jun 61 |
| | WW | 0 | whi | 1539. WW - Whit Treatment Plant 3rd Reactor | AC | 5,023,950 | 5,023,950 | 100.00% | - | 0.00% | - | - | 5,023,950 | 30 Jun 61 |
| | WW | 0 | whi | 198.Wstwtr - Whiti Treatment Upgrade and Reticulation Extension - Intake | Comb-E | 6,317,593 | 1,811,550 | 25.51% | 4,708,043 | 74.49% | 6,317,593 | 389,819 | 1,241,732 | 30 Jun 61 |
| | WW | 0 | whi | 198.Wstwtr - Whiti Treatment Upgrade and Reticulation Extension - SBR | Comb-E | 3,873,198 | 352,617 | 9.10% | 3,520,582 | 90.90% | 3,873,198 | 276,661 | 75,956 | 30 Jun 25 |
| | WW | 0 | whi | 198.Wstwtr - Whiti Treatment Upgrade and Reticulation Extension - Tertiary | Comb-E | 2,002,213 | 510,743 | 25.51% | 1,491,470 | 74.49% | 2,002,213 | 117,205 | 393,538 | 30 Jun 61 |
| | WW | 0 | whi | 200.Wstwtr - Whiti SH25 Trunk Main - Inlet | Comb-E | 982,650 | 245,582 | 25.51% | 717,088 | 74.49% | 982,650 | 56,352 | 189,210 | 30 Jun 61 |
| | WW | 0 | whi | 200.Wstwtr - Whiti SH25 Trunk Main - SBR | Comb-E | 590,183 | 53,730 | 9.10% | 536,452 | 90.90% | 590,183 | 42,156 | 11,574 | 30 Jun 25 |
| | WW | 0 | whi | 200.Wstwtr - Whiti SH25 Trunk Main - Tert | Comb-E | 305,089 | 77,825 | 25.51% | 227,264 | 74.49% | 305,089 | 17,859 | 59,968 | 30 Jun 61 |
| | WW | 0 | whi | 201.Wstwtr - Whiti Effluent Disposal - Inlet | AC-E | 80,920 | 80,920 | 100.00% | - | 0.00% | 80,920 | 13,980 | 46,940 | 30 Jun 61 |
| | WW | 0 | whi | 201.Wstwtr - Whiti Effluent Disposal - SBR | AC-E | 37,349 | 37,349 | 100.00% | - | 0.00% | 37,349 | 29,304 | 8,045 | 30 Jun 25 |
| | WW | 0 | whi | 201.Wstwtr - Whiti Effluent Disposal - Tert | AC-E | 19,307 | 19,307 | 100.00% | - | 0.00% | 19,307 | 4,431 | 14,877 | 30 Jun 61 |
| | WW | 0 | whi | 202.Wstwtr - Whiti BioSolid Infrastructure | Comb-E | 91,493 | 23,339 | 25.51% | 68,154 | 74.49% | 91,493 | 5,356 | 17,983 | 30 Jun 61 |
| | WW | 0 | whi | 203.Wstwtr - Whiti Consent Renewal - Inlet | Comb-E | 371,610 | 94,794 | 25.51% | 276,816 | 74.49% | 371,610 | 21,753 | 73,040 | 30 Jun 61 |
| | WW | 0 | whi | 203.Wstwtr - Whiti Consent Renewal - SBR | Comb-E | 227,827 | 20,741 | 9.10% | 207,086 | 90.90% | 227,827 | 16,274 | 4,468 | 30 Jun 25 |
| | WW | 0 | whi | 203.Wstwtr - Whiti Consent Renewal - Tert | Comb-E | 117,773 | 30,043 | 25.51% | 87,730 | 74.49% | 117,773 | 6,894 | 23,148 | 30 Jun 61 |
| | WW | 0 | whi | 206.Wstwtr - Whiti Main Joan Gaskell to Jackman Ave Trunk Main | AC-E | 902,149 | 902,149 | 100.00% | - | 0.00% | 902,149 | 207,025 | 695,124 | 30 Jun 61 |
| | WW | 0 | whi | 531.Wstwtr - Whiti Joan Gaskell to Jackamn Ave Trunk Main - inlet | AC-E | 13,340 | 13,340 | 100.00% | - | 0.00% | 13,340 | 3,061 | 10,279 | 30 Jun 61 |
| | WW | 0 | whi | 728.Wstwtr - Whiti CBD Upgrades - Inlet | Comb-E | 3,629 | 926 | 25.51% | 2,704 | 74.49% | 3,629 | 212 | 713 | 30 Jun 61 |
| | WW | 0 | whi | 728.Wstwtr - Whiti CBD Upgrades - SBR | Comb-E | 2,225 | 203 | 9.10% | 2,023 | 90.90% | 2,225 | 159 | 44 | 30 Jun 25 |
| | WW | 0 | whi | 728.Wstwtr - Whiti CBD Upgrades - Tert | Comb-E | 1,150 | 293 | 25.51% | 857 | 74.49% | 1,150 | 67 | 226 | 30 Jun 61 |
| | WW | 0 | whi | 732.Wstwtr - Whiti Treatment Plant Disposal - Inlet | Comb-E | 729,173 | 186,004 | 25.51% | 543,168 | 74.49% | 729,173 | 42,684 | 143,320 | 30 Jun 61 |
| | WW | 0 | whi | 732.Wstwtr - Whiti Treatment Plant Disposal - SBR | Comb-E | 447,042 | 40,699 | 9.10% | 406,343 | 90.90% | 447,042 | 31,932 | 8,767 | 30 Jun 25 |
| | WW | 0 | whi | 732.Wstwtr - Whiti Treatment Plant Disposal - Tert | Comb-E | 231,095 | 58,950 | 25.51% | 172,145 | 74.49% | 231,095 | 13,528 | 45,422 | 30 Jun 61 |
| | WW | 0 | whi | 860.Wstwtr - Whiti Biosolid Infrastructure | Comb-E | 1,395,675 | 356,022 | 25.51% | 1,039,653 | 74.49% | 1,395,675 | 81,700 | 274,322 | 30 Jun 61 |
| Water | Wat | 0 | whi | 1541. Wat - Wharekaho Water Extension | AC | 3,296,200 | 3,296,200 | 100.00% | - | 0.00% | - | - | 3,296,200 | 30 Jun 61 |
| | Wat | 0 | whi | 171.Water - Whiti Raw Water Main - Wade Rd to Treatment Plant | AC-E | 26,816 | 26,816 | 100.00% | - | 0.00% | 26,816 | 7,583 | 19,233 | 30 Jun 61 |
| | Wat | 0 | whi | 172.Water - Whiti Treatment Plant Booster Pump | Comb-E | 559,461 | 153,321 | 27.41% | 406,140 | 72.59% | 559,461 | 43,358 | 109,963 | 30 Jun 61 |
| | Wat | 0 | whi | 173.Water - Whiti Joan Gaskell Drive/Jackman | Comb-E | 712,736 | 195,327 | 27.41% | 517,409 | 72.59% | 712,736 | 55,237 | 140,089 | 30 Jun 61 |
| | Wat | 0 | whi | 174.Water - Whiti Upgrade Whangamaroro Intake | AC-E | 867,324 | 867,324 | 100.00% | - | 0.00% | 867,324 | 245,275 | 622,049 | 30 Jun 61 |
| | Wat | 0 | whi | 175.Water - Whiti New Pipeline and Intake | Comb-E | 289,012 | 54,312 | 20.19% | 214,700 | 79.81% | 289,012 | 22,921 | 31,391 | 30 Jun 42 |
| | Wat | 0 | whi | 176.Water - Whiti Pipeline Upgrade | Comb-E | 253,552 | 69,486 | 27.41% | 184,066 | 72.59% | 253,552 | 19,650 | 49,836 | 30 Jun 61 |
| | Wat | 0 | whi | 177.Water - Whiti Trunk Main Treatment Plant to SH25 | Comb-E | 1,261,201 | 345,634 | 27.41% | 915,568 | 72.59% | 1,261,201 | 97,744 | 247,891 | 30 Jun 61 |
| | Wat | 0 | whi | 184.Water - Whiti Wade Road Trunk Main | AC-E | 635,135 | 635,135 | 100.00% | - | 0.00% | 635,135 | 179,613 | 455,522 | 30 Jun 61 |
| | Wat | 0 | whi | 185.Water - Whiti Additional Treatment Capacity | AC-E | 219,038 | 219,038 | 100.00% | - | 0.00% | 219,038 | 61,943 | 157,095 | 30 Jun 61 |
| | Wat | 0 | whi | 186.Water - Whiti Trunk Main Joan Caskell Drive | Comb-E | 404,228 | 110,779 | 27.41% | 293,449 | 72.59% | 404,228 | 31,328 | 79,452 | 30 Jun 61 |
| | Wat | 0 | whi | 671.Water - Whiti System Improvements | Comb-E | 69,886 | 19,152 | 27.41% | 50,734 | 72.59% | 69,886 | 5,416 | 13,736 | 30 Jun 61 |
| | Wat | 0 | whi | 727.Water - Whiti CBD Upgrades | Comb-E | 9,361 | 2,565 | 27.41% | 6,796 | 72.59% | 9,361 | 725 | 1,840 | 30 Jun 61 |
| | Wat | 0 | whi | 950. Water - Ohuka Park AOB Extension | Comb-E | 200,634 | 46,770 | 23.31% | 153,864 | 76.69% | 200,634 | 16,426 | 30,344 | 30 Jun 50 |
| TAIRUA-PAUANUI | | | | | | | | | | | | | | |
| Community Transport | Rd | ftpath | TP | 1109.Cmty Tspt - Tai/Pau Footpath Construction | Comb-E | 124,398 | 10,318 | 8.29% | 114,080 | 91.71% | 124,398 | 5,582 | 4,736 | 30 Jun 25 |
| | Rd | subcon | TP | 1516. Ctty Tspt - TP Footpath Construction | Comb | 1,335,587 | 125,963 | 9.43% | 1,209,623 | 90.57% | - | - | 125,963 | 30 Jun 32 |
| | Rd | ftpath | TP | 224.Cmty Tspt - Tai/Pau Footpath Construction | Comb-E | 587,408 | 157,154 | 26.75% | 430,254 | 73.25% | 587,408 | 21,054 | 136,101 | 30 Jun 61 |
| | Rd | ftpath | TP | 226.Cmty Tspt - Tai/Pau - Beach Road Kerb and Channel | Comb-E | 157,332 | 42,092 | 26.75% | 115,240 | 73.25% | 157,332 | 5,639 | 36,453 | 30 Jun 61 |
| | Rd | stlight | TP | 229.Cmty Tspt - Tai/Pau Street Lighting | Comb-E | 13,777 | 3,686 | 26.75% | 10,091 | 73.25% | 13,777 | 494 | 3,192 | 30 Jun 61 |
| | Rd | non-subco | TP | 48.Cmty Tspt - Tairua Service Lane/Car Park | Comb-E | 298,871 | 79,424 | 26.75% | 217,447 | 73.25% | 298,871 | 10,640 | 68,784 | 30 Jun 61 |
| | Rd | ftpath | TP | 811.Cmty Tspt - Tai/Pau Footpath Construction | Comb-E | 466,002 | 124,674 | 26.75% | 341,328 | 73.25% | 466,002 | 16,702 | 107,971 | 30 Jun 61 |
| | Rd | rddrainage | tai | 815.Cmty Tspt - Tai Hornsea Road Kerb & Channel | Comb-E | 19,231 | 5,145 | 26.75% | 14,086 | 73.25% | 19,231 | 689 | 4,456 | 30 Jun 61 |
| | Rd | non-subco | tai | 816.Cmty Tspt - Tai Cory Park Parking Improvements | Comb-E | 67,888 | 18,163 | 26.75% | 49,725 | 73.25% | 67,888 | 2,433 | 15,729 | 30 Jun 61 |

| Service Type | Asset Code | Road Sub Asset Code | Sub Area Code | Project Name | Project Classification | Capital Cost of Projects (Excludes Interest) | Capital Cost Attributable to Development Contributions (Excludes Interest) | As a Percentage of Capital Cost | Other Sources of Funding (Excludes Interest) | As a Percentage of Capital Cost | Capital Costs already incurred (Excludes Interest) | Development Contributions already received (Excludes Interest) | Development Contributions to still be collected (Excludes Interest) | Development Contributions expect to be collected by |
|---------------------|---------------|---------------------|--|--|------------------------|--|--|---------------------------------|--|---------------------------------|--|--|---|---|
| Halls | Halls | 0 | TP | 569.Halls - Tai/Pau Halls Pauanui Community Centre | Comb-E | 517,674 | 167,771 | 32.41% | 349,903 | 67.59% | 517,674 | 71,750 | 96,020 | 30 Jun 57 |
| Harbours | Harb | 0 | TP | 1518. Harbs - Paku Boat Ramp | Comb | 140,704 | 29,133 | 20.71% | 111,570 | 79.29% | - | - | 29,133 | 30 Jun 61 |
| Parks and Reserves | Parks | 0 | TP | 1520. Pks & Res - Minor Reserves Projects | Comb | 382,218 | 37,728 | 9.87% | 344,490 | 90.13% | - | - | 37,728 | 30 Jun 41 |
| | Parks | 0 | TP | 1521. Pks & Res - Pauanui CBD Car Park | Comb | 92,016 | 9,083 | 9.87% | 82,933 | 90.13% | - | - | 9,083 | 30 Jun 41 |
| Wastewater | WW | 0 | TP | 270.Wstwtr - Tai Treatment Plant Upgrade - Inlet | Comb-E | 684,054 | 173,714 | 25.39% | 510,341 | 74.61% | 684,054 | 22,934 | 150,780 | 30 Jun 61 |
| | WW | 0 | TP | 270.Wstwtr - Tai Treatment Plant Upgrade - SBR | Comb-E | 386,991 | 40,408 | 10.44% | 346,584 | 89.56% | 386,991 | 15,575 | 24,832 | 30 Jun 28 |
| | WW | 0 | TP | 270.Wstwtr - Tai Treatment Plant Upgrade - Sludge | Comb-E | 178,039 | 45,213 | 25.39% | 132,827 | 74.61% | 178,039 | 5,969 | 39,244 | 30 Jun 61 |
| | WW | 0 | TP | 270.Wstwtr - Tai Treatment Plant Upgrade - Tert | Comb-E | 227,719 | 57,828 | 25.39% | 169,890 | 74.61% | 227,719 | 7,635 | 50,194 | 30 Jun 61 |
| | WW | 0 | TP | 271.Wstwtr - Tai Treatment Upgrade and Reticulation - Inlet | Comb-E | 8,952,263 | 2,273,402 | 25.39% | 6,678,861 | 74.61% | 8,952,263 | 300,135 | 1,973,267 | 30 Jun 61 |
| | WW | 0 | TP | 271.Wstwtr - Tai Treatment Upgrade and Reticulation - SBR | Comb-E | 5,084,574 | 528,801 | 10.44% | 4,555,772 | 89.56% | 5,084,574 | 203,829 | 324,973 | 30 Jun 28 |
| | WW | 0 | TP | 271.Wstwtr - Tai Treatment Upgrade and Reticulation - Sludge | Comb-E | 2,330,013 | 591,700 | 25.39% | 1,738,313 | 74.61% | 2,330,013 | 78,116 | 513,584 | 30 Jun 61 |
| | WW | 0 | TP | 271.Wstwtr - Tai Treatment Upgrade and Reticulation - Tert | Comb-E | 2,980,168 | 756,805 | 25.39% | 2,223,363 | 74.61% | 2,980,168 | 99,914 | 656,892 | 30 Jun 61 |
| | WW | 0 | TP | 272.Wstwtr - Tai Effluent Disposal - Inlet | Comb-E | 1,781,551 | 452,420 | 25.39% | 1,329,131 | 74.61% | 1,781,551 | 59,729 | 392,691 | 30 Jun 61 |
| | WW | 0 | TP | 272.Wstwtr - Tai Effluent Disposal - SBR | Comb-E | 1,007,879 | 105,234 | 10.44% | 902,644 | 89.56% | 1,007,879 | 40,563 | 64,671 | 30 Jun 28 |
| | WW | 0 | TP | 272.Wstwtr - Tai Effluent Disposal - Sludge | Comb-E | 483,686 | 117,752 | 25.39% | 345,934 | 74.61% | 483,686 | 15,546 | 102,206 | 30 Jun 61 |
| | WW | 0 | TP | 272.Wstwtr - Tai Effluent Disposal - Tert | Comb-E | 593,070 | 150,608 | 25.39% | 442,462 | 74.61% | 593,070 | 19,883 | 130,725 | 30 Jun 61 |
| | WW | 0 | TP | 273.Wstwtr - Tai BioSolid Infrastructure | Comb-E | 1,599,742 | 406,250 | 25.39% | 1,193,492 | 74.61% | 1,599,742 | 53,633 | 352,617 | 30 Jun 61 |
| | WW | 0 | TP | 277.Wstwtr - Tai/Pau Effluent Pumpstation Upgrade and Rising Main - Inlet | AC-E | 446,103 | 446,103 | 100.00% | - | 0.00% | 446,103 | 58,895 | 387,209 | 30 Jun 61 |
| | WW | 0 | TP | 277.Wstwtr - Tai/Pau Effluent Pumpstation Upgrade and Rising Main - SBR | AC-E | 252,374 | 252,374 | 100.00% | - | 0.00% | 252,374 | 117,870 | 134,504 | 30 Jun 26 |
| | WW | 0 | TP | 277.Wstwtr - Tai/Pau Effluent Pumpstation Upgrade and Rising Main - Sludge | AC-E | 116,108 | 116,108 | 100.00% | - | 0.00% | 116,108 | 15,329 | 100,779 | 30 Jun 61 |
| WW | 0 | TP | 277.Wstwtr - Tai/Pau Effluent Pumpstation Upgrade and Rising Main - Tert | AC-E | 148,506 | 148,506 | 100.00% | - | 0.00% | 148,506 | 19,606 | 128,900 | 30 Jun 61 | |
| Pauanui | | | | | | | | | | | | | | |
| Stormwater | SW | 0 | pau | 282.Strmwtr - Pau Holland Stream Remedial Works | Comb-E | 67,852 | 17,608 | 25.95% | 50,244 | 74.05% | 67,852 | 2,403 | 15,206 | 30 Jun 61 |
| | SW | 0 | pau | 683.Strmwtr - Pau Systems Improvements | Comb-E | 6,248 | 1,312 | 20.99% | 4,936 | 79.01% | 6,248 | 236 | 1,075 | 30 Jun 48 |
| Water | Wat | 0 | pau | 255.Water - Pau Additional Supply | Comb-E | 1,764,682 | 385,961 | 21.87% | 1,378,721 | 78.13% | 1,764,682 | 26,942 | 359,019 | 30 Jun 61 |
| | Wat | 0 | pau | 428.Water - Pau Consent | Comb-E | 390,607 | 85,431 | 21.87% | 305,176 | 78.13% | 390,607 | 5,964 | 79,468 | 30 Jun 61 |
| | Wat | 0 | pau | 735.Water - Pau Treatment Plant Upgrade | Comb-E | 123,014 | 26,905 | 21.87% | 96,109 | 78.13% | 123,014 | 1,878 | 25,027 | 30 Jun 61 |
| | Wat | 0 | pau | 740.Water - Pau Aquifer Reconfiguration | Comb-E | 493,217 | 107,874 | 21.87% | 385,343 | 78.13% | 493,217 | 7,530 | 100,343 | 30 Jun 61 |
| Wat | 0 | pau | 858.Water - Pau Oturu Intake Upgrade | Comb-E | 11,257 | 2,462 | 21.87% | 8,795 | 78.13% | 11,257 | 172 | 2,290 | 30 Jun 61 | |
| Tairua | | | | | | | | | | | | | | |
| Stormwater | SW | 0 | tai | 287.Strmwtr - Tai Improvements | Comb-E | 182,815 | 23,854 | 13.05% | 158,961 | 86.95% | 182,815 | 11,412 | 12,442 | 30 Jun 28 |
| | SW | 0 | tai | 289.Strmwtr - Tai Paku Hill Improvements | Comb-E | 938,537 | 122,461 | 13.05% | 816,076 | 86.95% | 938,537 | 58,587 | 63,874 | 30 Jun 28 |
| | SW | 0 | tai | 682.Strmwtr - Tai System Improvements | Comb-E | 82,286 | 8,020 | 9.75% | 74,266 | 90.26% | 82,286 | 5,332 | 2,688 | 30 Jun 25 |
| | SW | 0 | tai | 738.Strmwtr - Tai Outfalls | Comb-E | 28,235 | 3,694 | 13.05% | 24,551 | 86.95% | 28,235 | 1,763 | 1,922 | 30 Jun 28 |
| Water | Wat | 0 | tai | 1170.Water - Tai River Bank Filtration | Comb-E | 701,867 | 56,030 | 7.98% | 645,837 | 92.02% | 701,867 | 41,566 | 14,443 | 30 Jun 24 |
| | Wat | 0 | tai | 260.Water - Tai Valves | Comb-E | 228,261 | 43,214 | 18.93% | 185,047 | 81.07% | 228,261 | 11,915 | 31,299 | 30 Jun 34 |
| | Wat | 0 | tai | 263.Water - Tai Supply and Treatment Improvements | Comb-E | 226,349 | 42,852 | 18.93% | 183,496 | 81.07% | 226,349 | 11,816 | 31,037 | 30 Jun 34 |
| | Wat | 0 | tai | 264.Water - Tai Additional Treatment Improvements | Comb-E | 698,792 | 132,295 | 18.93% | 566,497 | 81.07% | 698,792 | 36,478 | 95,818 | 30 Jun 34 |
| | Wat | 0 | tai | 266.Water - Tai Treatment Plant Upgrade | AC-E | 110,871 | 110,871 | 100.00% | - | 0.00% | 110,871 | 30,570 | 80,301 | 30 Jun 34 |
| | Wat | 0 | tai | 267.Water - Tai Consent | Comb-E | 345,570 | 65,423 | 18.93% | 280,147 | 81.07% | 345,570 | 18,039 | 47,384 | 30 Jun 34 |
| | Wat | 0 | tai | 673.Water - Tai System Improvements | Comb-E | 133,689 | 12,191 | 9.12% | 121,498 | 90.88% | 133,689 | 7,823 | 4,368 | 30 Jun 25 |
| | Wat | 0 | tai | 736.Water - Tai River Bank Filtration | Comb-E | 115,502 | 9,220 | 7.98% | 106,282 | 92.02% | 115,502 | 6,844 | 2,377 | 30 Jun 24 |
| | THAMES | | | | | | | | | | | | | |
| Airfields | Air | 0 | tha | 305.Airfields - Tha Upgrade | Comb-E | 535,124 | 84,404 | 15.77% | 450,720 | 84.23% | 535,124 | 51,798 | 32,606 | 30 Jun 61 |
| Community Transport | Rd | ftpath | tha | 1066.Cmty Tspt - Tha Footpath Construction | Comb-E | 565,820 | 97,919 | 17.31% | 467,901 | 82.69% | 565,820 | 8,782 | 89,137 | 30 Jun 37 |
| | Rd | non-subco | DW | 1498. Ctty Tspt - Totara Valley Rd Service Extension | AC | 4,440,985 | 4,440,985 | 100.00% | - | 0.00% | - | - | 4,440,985 | 30 Jun 54 |
| | Rd | ftpath | tha | 297.Cmty Tspt - Tha Footpaths Construction | Comb-E | 120,765 | 15,284 | 12.66% | 105,481 | 87.34% | 120,765 | 1,980 | 13,304 | 30 Jun 31 |
| | Rd | stlight | tha | 299.Cmty Tspt - Tha Street Lighting | Comb-E | 28,718 | 4,248 | 14.79% | 24,470 | 85.21% | 28,718 | 459 | 3,789 | 30 Jun 33 |

| Service Type | Asset Code | Road Sub Asset Code | Sub Area Code | Project Name | Project Classification | Capital Cost of Projects (Excludes Interest) | Capital Cost Attributable to Development Contributions (Excludes Interest) | As a Percentage of Capital Cost | Other Sources of Funding (Excludes Interest) | As a Percentage of Capital Cost | Capital Costs already incurred (Excludes Interest) | Development Contributions already received (Excludes Interest) | Development Contributions to still be collected (Excludes Interest) | Development Contributions expect to be collected by |
|---------------------|------------|---------------------|---------------|---|------------------------|--|--|---------------------------------|--|---------------------------------|--|--|---|---|
| | Rd | stlight | tha | 303.Cmty Tspt - Tha Street Lighting | Comb-E | 4,485 | 778 | 17.31% | 3,709 | 82.69% | 4,485 | 70 | 707 | 30 Jun 37 |
| | Rd | ftpath | tha | 788.Cmty Tspt - Tha Footpath Construction | Comb-E | 209,554 | 38,265 | 17.31% | 173,289 | 82.69% | 209,554 | 3,252 | 33,012 | 30 Jun 37 |
| | Rd | ftpath | tha | 791.Cmty Tspt - Hauraki Plains Cycleway Signage & Connections | Comb-E | 48,381 | 8,373 | 17.31% | 40,008 | 82.69% | 48,381 | 751 | 7,622 | 30 Jun 37 |
| | Rd | ftpath | tha | 859.Cmty Tspt - Tha Coastal Walkway | Comb-E | 300,387 | 51,984 | 17.31% | 248,403 | 82.69% | 300,387 | 4,662 | 47,322 | 30 Jun 37 |
| Libraries | Lib | 0 | tha | 311.Libraries - Tha Furniture & Fittings | Comb-E | 59,950 | 7,074 | 11.80% | 52,875 | 88.20% | 59,950 | 6,077 | 998 | 30 Jun 24 |
| | Lib | 0 | tha | 312.Libraries - Tha Library Books | Comb-E | 412,497 | 48,676 | 11.80% | 363,821 | 88.20% | 412,497 | 41,811 | 6,865 | 30 Jun 24 |
| | Lib | 0 | tha | 558.Libraries - Tha Library Books | Comb-E | 532,348 | 70,721 | 13.28% | 461,627 | 86.72% | 532,348 | 53,051 | 17,670 | 30 Jun 29 |
| Parks and Reserves | Parks | 0 | tha | 1522.Pks & Res - Thames Sport Precinct | Comb-E | 7,606,575 | 1,199,762 | 15.77% | 1,601,703 | 21.06% | - | 736,282 | 463,481 | 30 Jun 61 |
| | Parks | 0 | tha | 300.Pks & Res - Tha Minor Structures | Comb-E | 137,950 | 21,487 | 15.58% | 116,463 | 84.42% | 137,950 | 13,384 | 8,103 | 30 Jun 59 |
| | Parks | 0 | tha | 308.Pks & Res - Tha Signage | Comb-E | 47,100 | 5,558 | 11.80% | 41,542 | 88.20% | 47,100 | 4,774 | 784 | 30 Jun 24 |
| | Parks | 0 | tha | 316.Pks & Res - Tha Minor Roads and Car Parks | Comb-E | 5,544 | 874 | 15.77% | 4,670 | 84.23% | 5,544 | 537 | 338 | 30 Jun 61 |
| | Parks | 0 | tha | 317.Pks & Res - Tha New Playgrounds | Comb-E | 92,101 | 14,527 | 15.77% | 77,574 | 84.23% | 92,101 | 8,915 | 5,612 | 30 Jun 61 |
| | Parks | 0 | tha | 318.Pks & Res - Tha Minor Tracks and Walks | Comb-E | 18,129 | 2,859 | 15.77% | 15,270 | 84.23% | 18,129 | 1,755 | 1,105 | 30 Jun 61 |
| | Parks | 0 | tha | 537.Pks & Res - Ths Porritt Park Equipment | AC-E | 18,691 | 18,691 | 100.00% | - | 0.00% | 18,691 | 16,055 | 2,636 | 30 Jun 24 |
| Public Conveniences | WC | 0 | tha | 1061.Pub Conv - Tha New/Replacement Facilities | Comb-E | 442,795 | 60,744 | 13.72% | 343,848 | 77.65% | 442,795 | 43,908 | 16,838 | 30 Jun 32 |
| Matatoki Water | Wat | 0 | thamat | 705.Water - Matatoki New Supply & Reticulations | Comb-E | 467,841 | 129,692 | 27.72% | 338,149 | 72.28% | 467,841 | 11,272 | 118,420 | 30 Jun 61 |
| Stormwater | SW | 0 | tha | 1499.SW - Totara Valley Rd Service Extension | AC | 202,490 | 202,490 | 100.00% | - | 0.00% | - | - | 202,490 | 30 Jun 21 |
| | SW | 0 | tha | 339.Strmwtr - Tha Richmond Street | Comb-E | 5,424,175 | 892,868 | 16.46% | 4,531,307 | 83.54% | 5,424,175 | 722,851 | 170,017 | 30 Jun 24 |
| | SW | 0 | tha | 340.Strmwtr - Tha Albert St Upgrade | Comb-E | 243,865 | 40,142 | 16.46% | 203,722 | 83.54% | 243,865 | 32,499 | 7,644 | 30 Jun 24 |
| | SW | 0 | tha | 341.Strmwtr - Tha Kopu Drainage Upgrade | Comb-E | 29,110 | 4,792 | 16.46% | 24,318 | 83.54% | 29,110 | 3,879 | 912 | 30 Jun 24 |
| | SW | 0 | tha | 342.Strmwtr - Tha Parawai Rd Upgrade | Comb-E | 80,701 | 13,284 | 16.46% | 67,417 | 83.54% | 80,701 | 10,755 | 2,530 | 30 Jun 24 |
| | SW | 0 | tha | 343.Strmwtr - Tha Major Development | Comb-E | 1,911,872 | 314,711 | 16.46% | 1,597,161 | 83.54% | 1,911,872 | 254,785 | 59,926 | 30 Jun 24 |
| | SW | 0 | tha | 347.Strmwtr - Tha Coast Improvements | Comb-E | 6,419 | 1,187 | 18.49% | 5,232 | 81.51% | 6,419 | 835 | 352 | 30 Jun 26 |
| | SW | 0 | tha | 678.Strmwtr - Tha System Improvements | Comb-E | 445,305 | 103,934 | 23.34% | 341,371 | 76.66% | 445,305 | 54,457 | 49,478 | 30 Jun 31 |
| Wastewater | WW | 0 | tha | 1400.Wstwtr - Thames treatment plant upgrade | Comb-E | 3,055,466 | 298,745 | 9.78% | - | 0.00% | - | 95,984 | 202,762 | 30 Jun 27 |
| | WW | 0 | tha | 1500.WW - Totara Valley Rd Service Extension | AC | 594,240 | 594,240 | 100.00% | - | 0.00% | - | - | 594,240 | 30 Jun 42 |
| | WW | 0 | tha | 330.Wstwtr - Tha Treatment Plant Upgrade | Comb-E | 1,464,482 | 405,911 | 27.72% | 1,058,572 | 72.28% | 1,464,482 | 36,857 | 369,053 | 30 Jun 61 |
| | WW | 0 | tha | 331.Wstwtr - Tha Consent Renewal | Comb-E | 236,012 | 65,415 | 27.72% | 170,597 | 72.28% | 236,012 | 5,940 | 59,476 | 30 Jun 61 |
| Water | Wat | 0 | tha | 1409.Water - Thames South Water - Treatment Plant Puriri | Comb | 13,417,500 | 3,381,244 | 25.20% | 6,090,837 | 49.87% | - | - | 3,381,244 | 30 Jun 61 |
| | Wat | 0 | tha | 1411.Water - Thames South Water | Comb | 4,383,410 | 1,104,631 | 25.20% | 2,459,085 | 56.10% | - | - | 1,104,631 | 30 Jun 61 |
| | Wat | 0 | tha | 1495.Wat - Thames Water Reticulation | AC | 101,050 | 101,050 | 100.00% | - | 0.00% | - | - | 101,050 | 30 Jun 37 |
| | Wat | 0 | tha | 1501.Wat - Totara Valley Rd Service Extension | AC | 1,289,136 | 1,289,136 | 100.00% | - | 0.00% | - | - | 1,289,136 | 30 Jun 37 |
| | Wat | 0 | tha | 326.Water - Tha Urban Kauaeranga Consent | Comb-E | 11,267 | 3,111 | 27.61% | 8,156 | 72.39% | 11,267 | 271 | 2,839 | 30 Jun 61 |
| | Wat | 0 | tha | 329.Water - Tha Urban Reservoir Replacements | Comb-E | 190,538 | 52,605 | 27.61% | 137,933 | 72.39% | 190,538 | 4,589 | 48,016 | 30 Jun 61 |
| | Wat | 0 | tha | 668.Water - Tha System Improvements | Comb-E | 47,863 | 6,179 | 12.91% | 41,684 | 87.09% | 47,863 | 1,387 | 4,792 | 30 Jun 30 |
| | Wat | 0 | tha | 857.Water - Tha Urban Treatment Upgrade | Comb-E | 297,121 | 35,162 | 11.83% | 261,959 | 88.17% | 297,121 | 8,716 | 26,446 | 30 Jun 29 |
| Thames Valley Water | Wat | 0 | thaval | 704.Water - Tha Valley New Supply & Reticulations | Comb-E | 500,849 | 146,577 | 29.27% | 354,272 | 70.73% | 500,849 | 19,150 | 127,428 | 30 Jun 61 |
| WHANGAMATA | | | | | | | | | | | | | | |
| Community Transport | Rd | ftpath | wha | 1122.Cmty Tspt - Wmata Footpath Construction | Comb-E | 167,224 | 38,410 | 22.97% | 128,814 | 77.03% | 167,224 | 3,740 | 34,670 | 30 Jun 50 |
| | Rd | non-subco | wha | 349.Cmty Tspt - Wmata Boat Ramp Intersection Improvements | Comb-E | 32,755 | 7,524 | 22.97% | 25,231 | 77.03% | 32,755 | 733 | 6,791 | 30 Jun 50 |
| | Rd | ftpath | wha | 350.Cmty Tspt - Wmata Footpath Construction | Comb-E | 418,394 | 76,258 | 18.23% | 342,136 | 81.77% | 418,394 | 9,933 | 66,325 | 30 Jun 38 |
| | Rd | non-subco | wha | 352.Cmty Tspt - Wmata Barbara Ave Extension | Comb-E | 338,897 | 67,260 | 19.85% | 271,636 | 80.15% | 338,897 | 7,886 | 59,374 | 30 Jun 42 |
| | Rd | non-subco | wha | 353.Cmty Tspt - Wmata Hunt Road Construction | Comb-E | 585,879 | 116,279 | 19.85% | 469,600 | 80.15% | 585,879 | 13,633 | 102,645 | 30 Jun 42 |
| | Rd | non-subco | wha | 354.Cmty Tspt - Wmata Town Centre Upgrade | Comb-E | 3,236,394 | 667,774 | 20.63% | 2,568,620 | 79.37% | 3,236,394 | 74,571 | 593,203 | 30 Jun 44 |
| | Rd | stlight | wha | 355.Cmty Tspt - Wmata Street Lighting | Comb-E | 101,811 | 18,556 | 18.23% | 83,255 | 81.77% | 101,811 | 2,417 | 16,139 | 30 Jun 38 |
| | Rd | stlight | wha | 356.Cmty Tspt - Wmata Christmas Lights | Comb-E | 17,244 | 1,165 | 6.76% | 16,079 | 93.24% | 17,244 | 467 | 699 | 30 Jun 25 |

| Service Type | Asset Code | Road Asset Code | Sub Area Code | Project Name | Project Classification | Capital Cost of Projects (Excludes Interest) | Capital Cost Attributable to Development Contributions (Excludes Interest) | As a Percentage of Capital Cost | Other Sources of Funding (Excludes Interest) | As a Percentage of Capital Cost | Capital Costs already incurred (Excludes Interest) | Development Contributions already received (Excludes Interest) | Development Contributions to still be collected (Excludes Interest) | Development Contributions expect to be collected by |
|---------------------|------------|-----------------|---------------|--|------------------------|--|--|---------------------------------|--|---------------------------------|--|--|---|---|
| | Rd | ftpath | wha | 822.Cmty Tspt - Wmata Footpath Construction | Comb-E | 778,468 | 178,349 | 22.97% | 598,117 | 77.03% | 778,468 | 17,364 | 180,984 | 30 Jun 50 |
| Halls | Halls | 0 | wha | 365.Halls - Wmata Memorial Hall Extension | Comb-E | 1,080,674 | 232,815 | 21.53% | 848,059 | 78.47% | 1,080,674 | 141,082 | 91,533 | 30 Jun 61 |
| | Harb | 0 | Wha | 1528. Wha Boat Launching Ramp & Pontoon | Comb-E | 735,934 | 158,410 | 21.53% | 577,524 | 78.47% | - | 98,076 | 62,334 | 30 Jun 61 |
| Parks and Reserves | Parks | 0 | Wha | 1527. Pks & Res - Boardwalk Extension - Dune Section | Comb-E | 1,176,900 | 236,545 | 20.10% | 940,355 | 79.90% | - | 156,436 | 80,109 | 30 Jun 47 |
| | Parks | 0 | Wha | 1529. Pks & Res - Harbour Cycle/Pedestrian Access | Comb-E | 120,000 | 24,119 | 20.10% | 95,881 | 79.90% | - | 15,951 | 8,188 | 30 Jun 47 |
| | Parks | 0 | Wha | 1532. Pks & Res - Minor Reserves Projects | Comb-E | 224,220 | 45,066 | 20.10% | 179,154 | 79.90% | - | 29,804 | 15,262 | 30 Jun 47 |
| Public Conveniences | WC | 0 | Wha | 1535. Pub Conv - Beach Rd New Facility | Comb-E | 182,901 | 36,761 | 20.10% | 146,139 | 79.90% | - | 24,312 | 12,450 | 30 Jun 47 |
| Stormwater | SW | 0 | wha | 392.Strmwtr - Wmata Improvements | Comb-E | 338,048 | 61,044 | 18.17% | 275,003 | 81.83% | 338,048 | 20,554 | 40,489 | 30 Jun 32 |
| | SW | 0 | wha | 393.Strmwtr - Wmata Town Centre Upgrade | Comb-E | 214,234 | 44,080 | 20.57% | 170,174 | 79.43% | 214,234 | 12,719 | 31,341 | 30 Jun 34 |
| | SW | 0 | wha | 394.Strmwtr - Wmata Flood Protection | Comb-E | 572,473 | 117,736 | 20.57% | 454,737 | 79.43% | 572,473 | 33,988 | 83,748 | 30 Jun 34 |
| | SW | 0 | wha | 685.Strmwtr - Wmata System Improvements | Comb-E | 394,708 | 56,082 | 14.21% | 338,626 | 85.79% | 394,708 | 25,310 | 30,773 | 30 Jun 28 |
| Wastewater | WW | 0 | wha | 381.Wstwtr - Wmata Treatment Upgrade - Inlet | Comb-E | 14,075,726 | 3,873,344 | 27.52% | 10,202,382 | 72.48% | 14,075,726 | 318,824 | 3,554,520 | 30 Jun 61 |
| | WW | 0 | wha | 381.Wstwtr - Wmata Treatment Upgrade - SBR | Comb-E | 5,053,565 | 927,808 | 18.36% | 4,125,957 | 81.64% | 5,053,565 | 128,936 | 798,672 | 30 Jun 37 |
| | WW | 0 | wha | 381.Wstwtr - Wmata Treatment Upgrade - Tert | Comb-E | 3,319,132 | 791,012 | 23.83% | 2,528,119 | 76.17% | 3,319,132 | 79,004 | 712,009 | 30 Jun 51 |
| | WW | 0 | wha | 382.Wstwtr - Wmata Irrigation Extension & UV - Inlet | AC-E | 171,875 | 171,875 | 100.00% | - | 0.00% | 171,875 | 14,147 | 157,727 | 30 Jun 61 |
| | WW | 0 | wha | 382.Wstwtr - Wmata Irrigation Extension & UV - SBR | AC-E | 61,708 | 61,708 | 100.00% | - | 0.00% | 61,708 | 8,577 | 53,130 | 30 Jun 37 |
| | WW | 0 | wha | 382.Wstwtr - Wmata Irrigation Extension & UV - Tert | AC-E | 40,529 | 40,529 | 100.00% | - | 0.00% | 40,529 | 4,048 | 36,481 | 30 Jun 51 |
| | WW | 0 | wha | 383.Wstwtr - Wmata Treatment and Disposal - Inlet | Comb-E | 521,042 | 143,380 | 27.52% | 377,662 | 72.48% | 521,042 | 11,802 | 131,578 | 30 Jun 61 |
| | WW | 0 | wha | 383.Wstwtr - Wmata Treatment and Disposal - SBR | Comb-E | 187,068 | 34,337 | 18.36% | 152,731 | 81.64% | 187,068 | 4,773 | 29,564 | 30 Jun 37 |
| | WW | 0 | wha | 383.Wstwtr - Wmata Treatment and Disposal - Tert | Comb-E | 122,864 | 29,281 | 23.83% | 93,584 | 76.17% | 122,864 | 2,924 | 26,356 | 30 Jun 51 |
| | WW | 0 | wha | 384.Wstwtr - Wmata Effluent Disposal - Inlet | Comb-E | 5,200,123 | 1,430,965 | 27.52% | 3,769,159 | 72.48% | 5,200,123 | 117,786 | 1,313,178 | 30 Jun 61 |
| | WW | 0 | wha | 384.Wstwtr - Wmata Effluent Disposal - SBR | Comb-E | 1,866,984 | 342,695 | 18.36% | 1,524,290 | 81.64% | 1,866,984 | 47,634 | 295,061 | 30 Jun 37 |
| | WW | 0 | wha | 384.Wstwtr - Wmata Effluent Disposal - Tert | Comb-E | 1,226,217 | 292,231 | 23.83% | 933,986 | 76.17% | 1,226,217 | 29,187 | 263,044 | 30 Jun 51 |
| | WW | 0 | wha | 385.Wstwtr - Wmata BioSolid Infrastructure | Comb-E | 54,189 | 12,087 | 22.31% | 42,102 | 77.69% | 54,189 | 1,316 | 10,772 | 30 Jun 47 |
| | WW | 0 | wha | 386.Wstwtr - Wmata Consent Renewal - Inlet | Comb-E | 565,598 | 155,641 | 27.52% | 409,958 | 72.48% | 565,598 | 12,811 | 142,830 | 30 Jun 61 |
| | WW | 0 | wha | 386.Wstwtr - Wmata Consent Renewal - SBR | Comb-E | 203,065 | 37,274 | 18.36% | 165,791 | 81.64% | 203,065 | 5,181 | 32,093 | 30 Jun 37 |
| | WW | 0 | wha | 386.Wstwtr - Wmata Consent Renewal - Tert | Comb-E | 133,371 | 31,785 | 23.83% | 101,586 | 76.17% | 133,371 | 3,175 | 28,610 | 30 Jun 51 |
| Water | Wat | 0 | wha | 1415.Water - Whangamata water system optimisation | Comb-E | 1,260,659 | 123,383 | 9.79% | 252,728 | 20.05% | - | 40,171 | 83,212 | 30 Jun 27 |
| | Wat | 0 | wha | 370.Water - Wmata Wentworth Miscellaneous Improvements | AC-E | 424,954 | 424,954 | 100.00% | - | 0.00% | 424,954 | 77,490 | 347,464 | 30 Jun 33 |
| | Wat | 0 | wha | 371.Water - Wmata Wentworth Bores Supply/Storage | Comb-E | 3,949,892 | 785,137 | 19.88% | 3,164,755 | 80.12% | 3,949,892 | 111,785 | 673,352 | 30 Jun 40 |
| | Wat | 0 | wha | 374.Water - Wmata Beverly Hills/Otahu Trunk Main | Comb-E | 412,657 | 83,661 | 20.27% | 328,996 | 79.73% | 412,657 | 11,621 | 72,040 | 30 Jun 41 |
| | Wat | 0 | wha | 387.Water - Wmata Wentworth Consent | Comb-E | 61,448 | 12,700 | 20.67% | 48,748 | 79.33% | 61,448 | 1,722 | 10,978 | 30 Jun 42 |
| | Wat | 0 | wha | 742.Water - Wmata Wentworth Valley | AC-E | 339,233 | 339,233 | 100.00% | - | 0.00% | 339,233 | 45,993 | 293,240 | 30 Jun 42 |