



# Draft Financial Information 2021-31

*Te tuhinga hūkihuki mō  
te Pārongo Ahumoni 2021-31*

# Contents

Indicative Rating Examples for Years 1-10	3
Key Capital Projects Summary	13
Capital Expenditure for Groups of Activities	15
Forecast Financial Statements	16
Prospective Statement of Comprehensive Revenue and Expense	16
Notes to the Prospective Statement of Comprehensive Revenue and Expense	17
Prospective Statement of Changes in Net Assets and Equity	18
Prospective Statement of Financial Position	19
Prospective Statement of Cash Flows	21
Financial Prudence Benchmarks	22
Long Term Plan Disclosure Statement for Period Commencing 1 July 2021	22
Rates Affordability Benchmark	23
Debt Affordability Benchmark	24
Balanced Budget Benchmark	25
Essential Services Benchmark	26
Debt Servicing Benchmark	27
Statement of Accounting Policies	28
Statement of Reserves Balances	42
Indicative Funding Impact Statements	51
Funding Impact Statement Rating	51
All of Council	54
Leadership and Community	55
Strategy and Futures	56
Roads and Footpaths	57
Water Supply	58
Sewage Treatment and Disposal	59
Stormwater Drainage	60
Waste Management and Minimisation	61
Community Experience	62
Community Safety	63
Corporate and District Activities	64
Council Controlled Activities	65

Rate Modelling Indicative Rating Examples for Year 1																					
Year 1	Whakatane Urban Low	Whakatane Urban Average	Whakatane Urban high	Whakatane Commercial (less than \$10m) Low	Whakatane Commercial (less than \$10m) average - per Rate Requirement	Edgecumbe Average	Matata Average	Matata High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ohope Low	Ohope Average	Ohope High	Taneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial \$10m Plus (12 pans)	High Value Commercial/ Industrial
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	15,850,000	38,000,000
2021/22 Indication of Rates																					
General Rate	336.36	686.46	2,001.71	576.63	1,084.60	516.22	562.90	1,180.71	138.66	391.28	205.94	1,475.89	919.85	1,186.20	2,177.45	266.35	124.25	2,025.05	4,599.27	21,468.98	44,276.57
Uniform Annual General Charge	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28
Roading CV	124.97	255.03	743.67	214.23	402.95	191.78	209.13	438.65	51.52	145.37	76.51	548.32	341.74	440.70	808.96	98.95	46.16	752.34	1,708.71	8,084.51	19,382.42
Roading Fixed Targeted Rate	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68
Community Boards	22.71	22.71	22.71	22.71	22.71	16.50	16.50	16.50	41.18	41.18	16.50	22.71	22.71	22.71	22.71	37.44	16.50	16.50	16.50	22.71	-
Stormwater Fixed Targeted Rate	100.82	100.82	100.82	100.82	100.82	124.97	53.50	53.50	13.26	-	16.79	73.08	73.08	73.08	73.08	21.82	-	-	-	100.82	-
Stormwater CV	110.74	226.00	659.02	417.65	785.59	266.54	185.32	388.72	42.82	-	53.47	286.68	178.67	230.41	422.95	65.64	-	-	-	15,761.44	-
District Growth	-	-	-	845.90	1,248.39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,630.87	-
Refuse Removal	242.78	242.78	242.78	209.31	209.31	242.78	242.78	242.78	242.78	209.31	242.78	245.53	245.53	245.53	245.53	242.78	209.31	209.31	209.31	209.31	209.31
Water	553.22	553.22	553.22	553.22	553.22	553.22	553.22	553.22	375.91	-	259.74	553.22	553.22	553.22	553.22	553.22	259.74	259.74	259.74	553.22	553.22
Sewerage	409.04	409.04	409.04	409.04	409.04	409.04	-	-	384.22	-	-	409.04	409.04	409.04	409.04	409.04	-	-	-	2,454.25	-
Total	2,609.60	3,205.02	5,441.93	4,058.47	5,525.59	3,030.01	2,532.31	3,583.04	1,999.31	1,496.10	1,580.69	4,323.43	3,452.80	3,869.85	5,421.90	2,404.20	1,364.92	3,971.90	7,502.49	66,995.07	65,130.48
Plus GST at 15%	391.44	480.75	816.29	608.77	828.84	454.50	379.85	537.46	299.90	224.42	237.10	648.51	517.92	580.48	813.29	360.63	204.74	595.79	1,125.37	10,049.26	9,769.57
2021/22 Total indicative rates including GST	\$ 3,001.04	\$ 3,685.77	\$ 6,258.22	\$ 4,667.24	\$ 6,354.43	\$ 3,484.51	\$ 2,912.16	\$ 4,120.50	\$ 2,299.21	\$ 1,720.52	\$ 1,817.79	\$ 4,971.94	\$ 3,970.72	\$ 4,450.33	\$ 6,235.19	\$ 2,764.83	\$ 1,569.66	\$ 4,567.69	\$ 8,627.86	\$ 77,044.34	\$ 74,900.05
2020/21 Annual Plan rates																					
General Rate	324.73	662.72	1,932.48	556.68	1,047.09	498.36	543.43	1,139.87	133.87	377.75	198.82	1,424.84	888.04	1,145.17	2,102.14	257.13	119.95	1,955.01	4,440.20	20,726.46	42,745.23
Uniform Annual General Charge	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31	702.31
Roading CV	121.98	248.94	725.90	209.11	393.32	187.20	204.13	428.17	50.29	141.89	74.68	535.22	333.58	430.16	789.63	96.59	45.06	734.37	1,667.88	7,891.32	18,919.26
Roading Fixed Targeted Rate	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79	38.79
Community Boards	17.99	17.99	17.99	17.99	17.99	9.21	9.21	9.21	35.25	35.25	9.21	17.99	17.99	17.99	17.99	30.05	9.21	9.21	9.21	17.99	-
Stormwater Fixed Targeted Rate	90.48	90.48	90.48	90.48	90.48	100.44	43.35	43.35	1.65	-	11.64	60.71	60.71	60.71	60.71	13.19	-	-	-	90.48	-
Stormwater CV	98.90	201.83	588.54	372.98	701.56	214.22	142.23	298.34	5.34	-	37.08	237.86	148.25	191.18	350.93	39.68	-	-	-	14,075.62	-
District Growth	-	-	-	766.83	1,131.53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,975.82	-
Refuse Removal	195.68	195.68	195.68	161.47	161.47	195.68	195.68	195.68	195.68	161.47	195.68	198.29	198.29	198.29	198.29	195.68	161.47	161.47	161.47	161.47	161.47
Water	527.36	527.36	527.36	527.36	527.36	527.36	527.36	527.36	211.09	-	120.00	527.36	527.36	527.36	527.36	527.36	120.00	120.00	120.00	527.36	527.36
Sewerage	362.21	362.21	362.21	362.21	362.21	362.21	-	-	425.44	-	-	362.21	362.21	362.21	362.21	362.21	-	-	-	2,173.28	-
Total	2,480.43	3,048.31	5,181.74	3,806.21	5,174.11	2,835.78	2,406.49	3,383.08	1,799.71	1,457.46	1,388.21	4,105.58	3,277.53	3,674.17	5,150.36	2,262.99	1,196.79	3,721.16	7,139.86	62,380.90	63,094.43
Plus GST at 15%	372.06	457.25	777.26	570.93	776.12	425.37	360.97	507.46	269.96	218.62	208.23	615.84	491.63	551.13	772.55	339.45	179.52	558.17	1,070.98	9,357.14	9,464.16
2020/21 Total indicative rates including GST	\$ 2,852.49	\$ 3,505.56	\$ 5,959.00	\$ 4,377.14	\$ 5,950.23	\$ 3,261.15	\$ 2,767.46	\$ 3,890.54	\$ 2,069.67	\$ 1,676.08	\$ 1,596.44	\$ 4,721.42	\$ 3,769.16	\$ 4,225.30	\$ 5,922.91	\$ 2,602.44	\$ 1,376.31	\$ 4,279.33	\$ 8,210.84	\$ 71,738.04	\$ 72,558.59
Changes - 2021/22 comparing 2020/21 Rates																					
\$ increase (decrease) incl. GST	148.55	180.22	299.22	290.10	404.20	223.36	144.69	229.95	229.54	44.44	221.35	250.53	201.56	225.03	312.27	162.39	193.35	288.35	417.02	5,306.30	2,341.46
% increase (decrease) incl. GST	5.21%	5.14%	5.02%	6.63%	6.79%	6.85%	5.23%	5.91%	11.09%	2.65%	13.87%	5.31%	5.35%	5.33%	5.27%	6.24%	14.05%	6.74%	5.08%	7.40%	3.23%
Summary of movements (GST Exclusive):																					
General Rate/UAGC	(21.40)	(9.29)	36.20	(13.08)	4.48	(15.17)	(13.56)	7.81	(28.24)	(19.50)	(25.91)	18.02	(1.22)	8.00	42.28	(23.81)	(28.73)	37.01	126.04	709.49	1,498.30
Roading rate	2.99	6.09	17.77	5.12	9.63	4.58	5.00	10.48	1.23	3.48	1.83	13.10	8.16	10.54	19.33	2.36	1.10	17.97	40.83	193.19	463.16
Roading Fixed Targeted Rate	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.90
Community Boards	4.72	4.72	4.72	4.72	4.72	7.29	7.29	7.29	5.93	5.93	7.29	4.72	4.72	4.72	4.72	7.39	7.29	7.29	7.29	4.72	0.00
Stormwater Fixed Targeted Rate	10.34	10.34	10.34	10.34	10.34	24.53	10.15	10.15	11.61	0.00	5.15	12.37	12.37	12.37	12.37	8.63	0.00	0.00	0.00	10.34	0.00
Stormwater rate CV	11.84	24.17	70.48	44.67	84.03	52.32	43.09	90.38	37.48	0.00	16.39	48.82	30.42	39.23	72.02	25.96	0.00	0.00	0.00	1,685.82	0.00
District Growth	0.00	0.00	0.00	79.07	116.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,655.05	0.00
Refuse Removal Rate	47.10	47.10	47.10	47.84	47.84	47.10	47.10	47.10	47.10	47.84	47.10	47.24	47.24	47.24	47.24	47.10	47.84	47.84	47.84	47.84	47.84
Water	25.86	25.86	25.86	25.86	25.86	25.86	25.86	25.86	164.82	0.00	139.74	25.86	25.86	25.86	25.86	25.86	139.74	139.74	139.74	25.86	25.86
Sewerage	46.83	46.83	46.83	46.83	46.83	46.83	0.00	0.00	(41.22)	0.00	0.00	46.83	46.83	46.83	46.83	46.83	0.00	0.00	0.00	280.97	0.00



Rate Modelling Indicative Rating Examples for Year 2																					
Year 2	Whakatane Urban Low	Whakatane Urban Average	Whakatane Urban high	Whakatane Commercial (less than \$10m) Low	Whakatane Commercial (less than \$10m) average	Edgecumbe Average	Matata Average	Matata High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ohope Low	Ohope Average	Ohope High	Taneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial \$10m Plus (12 pans)	High Value Commercial/ Industrial
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	15,850,000	38,000,000
2022/23 Indication of Rates																					
General Rate	362.38	739.55	2,156.52	621.22	1,168.49	556.14	606.43	1,272.02	149.39	421.54	221.86	1,590.03	990.99	1,277.94	2,345.85	286.94	133.86	2,181.67	4,954.97	23,129.35	47,700.83
Uniform Annual General Charge	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91
Roading CV	135.90	277.35	808.76	232.98	438.22	208.57	227.43	477.04	56.03	158.09	83.21	596.31	371.65	479.26	879.76	107.61	50.20	818.19	1,858.26	8,792.04	21,078.71
Roading Fixed Targeted Rate	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06
Community Boards	22.84	22.84	22.84	22.84	22.84	16.83	16.83	16.83	42.04	42.04	16.83	22.84	22.84	22.84	22.84	38.19	16.83	16.83	16.83	22.84	-
Stormwater Fixed Targeted Rate	104.19	104.19	104.19	104.19	104.19	128.22	54.94	54.94	13.72	-	16.95	73.88	73.88	73.88	73.88	22.50	-	-	-	104.19	-
Stormwater CV	114.97	234.63	684.18	433.60	815.57	273.46	192.40	403.56	44.29	-	53.98	289.81	180.62	232.92	427.57	67.66	-	-	-	16,363.07	-
District Growth	-	-	-	859.84	1,268.97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,921.51	-
Refuse Removal	254.68	254.68	254.68	220.99	220.99	254.68	254.68	254.68	254.68	220.99	254.68	257.42	257.42	257.42	257.42	254.68	220.99	220.99	220.99	220.99	220.99
Water	575.97	575.97	575.97	575.97	575.97	575.97	575.97	575.97	415.83	-	297.40	575.97	575.97	575.97	575.97	575.97	297.40	297.40	297.40	575.97	575.97
Sewerage	416.84	416.84	416.84	416.84	416.84	416.84	-	-	399.74	-	-	416.84	416.84	416.84	416.84	416.84	-	-	-	2,501.03	-
Total	2,742.74	3,381.02	5,778.95	4,243.44	5,787.05	3,185.68	2,683.65	3,810.01	2,130.69	1,597.63	1,699.88	4,578.07	3,645.18	4,092.04	5,755.10	2,525.36	1,474.25	4,290.05	8,103.42	70,385.96	70,331.47
Plus GST at 15%	411.41	507.15	866.84	636.52	868.06	477.85	402.55	571.50	319.60	239.64	254.98	686.71	546.78	613.81	863.27	378.80	221.14	643.51	1,215.51	10,557.89	10,549.72
2022/23 Total indicative rates including GST	\$ 3,154.15	\$ 3,888.17	\$ 6,645.79	\$ 4,879.96	\$ 6,655.11	\$ 3,663.53	\$ 3,086.20	\$ 4,381.51	\$ 2,450.29	\$ 1,837.27	\$ 1,954.86	\$ 5,264.78	\$ 4,191.96	\$ 4,705.85	\$ 6,618.37	\$ 2,904.16	\$ 1,695.39	\$ 4,933.56	\$ 9,318.93	\$ 80,943.86	\$ 80,881.19
2021/22 Annual Plan rates																					
General Rate	336.36	686.46	2,001.71	576.63	1,084.60	516.22	562.90	1,180.71	138.66	391.28	205.94	1,475.89	919.85	1,186.20	2,177.45	266.35	124.25	2,025.05	4,599.27	21,468.98	44,276.57
Uniform Annual General Charge	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28	669.28
Roading CV	124.97	255.03	743.67	214.23	402.95	191.78	209.13	438.65	51.52	145.37	76.51	548.32	341.74	440.70	808.96	98.95	46.16	752.34	1,708.71	8,084.51	19,382.42
Roading Fixed Targeted Rate	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68	39.68
Community Boards	22.71	22.71	22.71	22.71	22.71	16.50	16.50	16.50	41.18	41.18	16.50	22.71	22.71	22.71	22.71	37.44	16.50	16.50	16.50	22.71	-
Stormwater Fixed Targeted Rate	100.82	100.82	100.82	100.82	100.82	124.97	53.50	53.50	13.26	-	16.79	73.08	73.08	73.08	73.08	21.82	-	-	-	100.82	-
Stormwater CV	110.74	226.00	659.02	417.65	785.59	266.54	185.32	388.72	42.82	-	53.47	286.68	178.67	230.41	422.95	65.64	-	-	-	15,761.44	-
District Growth	-	-	-	845.90	1,248.39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,630.87	-
Refuse Removal	242.78	242.78	242.78	209.31	209.31	242.78	242.78	242.78	242.78	209.31	242.78	245.53	245.53	245.53	245.53	242.78	209.31	209.31	209.31	209.31	209.31
Water	553.22	553.22	553.22	553.22	553.22	553.22	553.22	553.22	375.91	-	259.74	553.22	553.22	553.22	553.22	553.22	259.74	259.74	259.74	553.22	553.22
Sewerage	409.04	409.04	409.04	409.04	409.04	409.04	-	-	384.22	-	-	409.04	409.04	409.04	409.04	409.04	-	-	-	2,454.25	-
Total	2,609.60	3,205.02	5,441.93	4,058.47	5,525.59	3,030.01	2,532.31	3,583.04	1,999.31	1,496.10	1,580.69	4,323.43	3,452.80	3,869.85	5,421.90	2,404.20	1,364.92	3,971.90	7,502.49	66,995.07	65,130.48
Plus GST at 15%	391.44	480.75	816.29	608.77	828.84	454.50	379.85	537.46	299.90	224.42	237.10	648.51	517.92	580.48	813.29	360.63	204.74	595.79	1,125.37	10,049.26	9,769.57
2021/22 Total indicative rates including GST	\$ 3,001.04	\$ 3,685.77	\$ 6,258.22	\$ 4,667.24	\$ 6,354.43	\$ 3,484.51	\$ 2,912.16	\$ 4,120.50	\$ 2,299.21	\$ 1,720.52	\$ 1,817.79	\$ 4,971.94	\$ 3,970.72	\$ 4,450.33	\$ 6,235.19	\$ 2,764.83	\$ 1,569.66	\$ 4,567.69	\$ 8,627.86	\$ 77,044.34	\$ 74,900.05
Changes - 2022/23 comparing 2021/22 Rates																					
\$ increase (decrease) incl. GST	153.11	202.40	387.57	212.72	300.68	179.02	174.04	261.02	151.09	116.76	137.07	292.84	221.24	255.52	383.18	139.33	125.73	365.87	691.07	3,899.52	5,981.14
% increase (decrease) incl. GST	5.10%	5.49%	6.19%	4.56%	4.73%	5.14%	5.98%	6.33%	6.57%	6.79%	7.54%	5.89%	5.57%	5.74%	6.15%	5.04%	8.01%	8.01%	8.01%	5.06%	7.99%
Summary of movements (GST Exclusive):																					
General Rate/UAGC	68.65	95.72	197.44	87.22	126.52	82.55	86.16	133.94	53.36	72.89	58.55	156.77	113.77	134.37	211.03	63.22	52.24	199.25	398.33	1,703.00	3,466.90
Roading rate	10.93	22.32	65.09	18.75	35.27	16.79	18.30	38.39	4.51	12.72	6.70	47.99	29.91	38.56	70.80	8.66	4.04	65.85	149.55	707.53	1,696.29
Roading Fixed Targeted Rate	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38
Community Boards	0.13	0.13	0.13	0.13	0.13	0.33	0.33	0.33	0.86	0.86	0.33	0.13	0.13	0.13	0.13	0.75	0.33	0.33	0.33	0.13	0.00
Stormwater Fixed Targeted Rate	3.37	3.37	3.37	3.37	3.37	3.25	1.44	1.44	0.46	0.00	0.16	0.80	0.80	0.80	0.80	0.68	0.00	0.00	0.00	3.37	0.00
Stormwater rate CV	4.23	8.63	25.16	15.95	29.98	6.92	7.08	14.84	1.47	0.00	0.51	3.13	1.95	2.51	4.62	2.02	0.00	0.00	0.00	601.63	0.00
District Growth	0.00	0.00	0.00	13.94	20.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	290.64	0.00
Refuse Removal Rate	11.90	11.90	11.90	11.68	11.68	11.90	11.90	11.90	11.90	11.68	11.90	11.89	11.89	11.89	11.89	11.90	11.68	11.68	11.68	11.68	11.68
Water	22.75	22.75	22.75	22.75	22.75	22.75	22.75	22.75	39.92	0.00	37.66	22.75	22.75	22.75	22.75	22.75	37.66	37.66	37.66	22.75	22.74
Sewerage	7.80	7.80	7.80	7.80	7.80	7.80	0.00	0.00	15.52	0.00	0.00	7.80	7.80	7.80	7.80	7.80	0.00	0.00	0.00	46.78	0.00



Rate Modelling Indicative Rating Examples for Year 3																					
Year 3	Whakatane Urban Low	Whakatane Urban Average	Whakatane Urban high	Whakatane Commercial (less than \$10m) Low	Whakatane Commercial (less than \$10m) average	Edgecumbe Average	Matata Average	Matata High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ohope Low	Ohope Average	Ohope High	Taneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial \$10m Plus (12 pans)	High Value Commercial/ Industrial
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	15,850,000	38,000,000
2023/24 Indication of Rates																					
General Rate	390.72	797.40	2,325.21	669.81	1,259.89	599.64	653.86	1,371.52	161.07	454.52	239.22	1,714.40	1,068.51	1,377.90	2,529.34	309.39	144.33	2,352.32	5,342.55	24,938.56	51,432.04
Uniform Annual General Charge	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41
Roading CV	140.12	285.96	833.85	240.20	451.81	215.04	234.48	491.84	57.76	162.99	85.79	614.80	383.18	494.13	907.05	110.95	51.76	843.57	1,915.90	9,064.78	21,732.59
Roading Fixed Targeted Rate	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30
Community Boards	22.98	22.98	22.98	22.98	22.98	17.16	17.16	17.16	42.86	42.86	17.16	22.98	22.98	22.98	22.98	38.91	17.16	17.16	17.16	22.98	-
Stormwater Fixed Targeted Rate	109.95	109.95	109.95	109.95	109.95	133.54	56.92	56.92	14.08	-	17.06	75.01	75.01	75.01	75.01	25.01	-	-	-	109.95	-
Stormwater CV	121.86	248.70	725.21	459.60	864.48	284.82	203.93	427.76	45.45	-	54.33	294.24	183.39	236.49	434.11	75.22	-	-	-	17,344.34	-
District Growth	-	-	-	875.91	1,292.68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,256.32	-
Refuse Removal	271.69	271.69	271.69	237.73	237.73	271.69	271.69	271.69	271.69	237.73	271.69	274.44	274.44	274.44	274.44	271.69	237.73	237.73	237.73	237.73	237.73
Water	619.58	619.58	619.58	619.58	619.58	619.58	619.58	619.58	465.10	-	332.78	619.58	619.58	619.58	619.58	619.58	332.78	332.78	332.78	619.58	619.58
Sewerage	425.01	425.01	425.01	425.01	425.01	425.01	-	-	420.58	-	-	425.01	425.01	425.01	425.01	425.01	-	-	-	2,550.05	-
Total	2,904.62	3,583.98	6,136.19	4,463.48	6,086.82	3,369.19	2,860.33	4,059.18	2,281.30	1,700.81	1,820.74	4,843.17	3,854.81	4,328.25	6,090.23	2,678.47	1,586.47	4,586.27	8,648.83	73,947.00	74,824.65
Plus GST at 15%	435.69	537.60	920.43	669.52	913.02	505.38	429.05	608.88	342.20	255.12	273.11	726.48	578.22	649.24	913.53	401.77	237.97	687.94	1,297.32	11,092.05	11,223.70
2023/24 Total indicative rates including GST	\$ 3,340.31	\$ 4,121.58	\$ 7,056.62	\$ 5,133.00	\$ 6,999.84	\$ 3,874.57	\$ 3,289.38	\$ 4,668.06	\$ 2,623.50	\$ 1,955.93	\$ 2,093.85	\$ 5,569.65	\$ 4,433.03	\$ 4,977.49	\$ 7,003.76	\$ 3,080.24	\$ 1,824.44	\$ 5,274.21	\$ 9,946.15	\$ 85,039.05	\$ 86,048.35

2022/23 Annual Plan rates																					
General Rate	362.38	739.55	2,156.52	621.22	1,168.49	556.14	606.43	1,272.02	149.39	421.54	221.86	1,590.03	990.99	1,277.94	2,345.85	286.94	133.86	2,181.67	4,954.97	23,129.35	47,700.83
Uniform Annual General Charge	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91	711.91
Roading CV	135.90	277.35	808.76	232.98	438.22	208.57	227.43	477.04	56.03	158.09	83.21	596.31	371.65	479.26	879.76	107.61	50.20	818.19	1,858.26	8,792.04	21,078.71
Roading Fixed Targeted Rate	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06	43.06
Community Boards	22.84	22.84	22.84	22.84	22.84	16.83	16.83	16.83	42.04	42.04	16.83	22.84	22.84	22.84	22.84	38.19	16.83	16.83	16.83	22.84	-
Stormwater Fixed Targeted Rate	104.19	104.19	104.19	104.19	104.19	128.22	54.94	54.94	13.72	-	16.95	73.88	73.88	73.88	73.88	22.50	-	-	-	104.19	-
Stormwater CV	114.97	234.63	684.18	433.60	815.57	273.46	192.40	403.56	44.29	-	53.98	289.81	180.62	232.92	427.57	67.66	-	-	-	16,363.07	-
District Growth	-	-	-	859.84	1,268.97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,921.51	-
Refuse Removal	254.68	254.68	254.68	220.99	220.99	254.68	254.68	254.68	254.68	220.99	254.68	257.42	257.42	257.42	257.42	254.68	220.99	220.99	220.99	220.99	220.99
Water	575.97	575.97	575.97	575.97	575.97	575.97	575.97	575.97	415.83	-	297.40	575.97	575.97	575.97	575.97	575.97	297.40	297.40	297.40	575.97	575.97
Sewerage	416.84	416.84	416.84	416.84	416.84	416.84	-	-	399.74	-	-	416.84	416.84	416.84	416.84	416.84	-	-	-	2,501.03	-
Total	2,742.74	3,381.02	5,778.95	4,243.44	5,787.05	3,185.68	2,683.65	3,810.01	2,130.69	1,597.63	1,699.88	4,578.07	3,645.18	4,092.04	5,755.10	2,525.36	1,474.25	4,290.05	8,103.42	70,385.96	70,331.47
Plus GST at 15%	411.41	507.15	866.84	636.52	868.06	477.85	402.55	571.50	319.60	239.64	254.98	686.71	546.78	613.81	863.27	378.80	221.14	643.51	1,215.51	10,557.89	10,549.72
2022/23 Total indicative rates including GST	\$ 3,154.15	\$ 3,888.17	\$ 6,645.79	\$ 4,879.96	\$ 6,655.11	\$ 3,663.53	\$ 3,086.20	\$ 4,381.51	\$ 2,450.29	\$ 1,837.27	\$ 1,954.86	\$ 5,264.78	\$ 4,191.96	\$ 4,705.85	\$ 6,618.37	\$ 2,904.16	\$ 1,695.39	\$ 4,933.56	\$ 9,318.93	\$ 80,943.86	\$ 80,881.19

Changes - 2023/24 comparing 2022/23 Rates																					
\$ increase (decrease) incl. GST	186.16	233.40	410.83	253.05	344.74	211.04	203.18	286.55	173.20	118.66	138.99	304.87	241.07	271.64	385.40	176.08	129.05	340.65	627.22	4,095.19	5,167.16
% increase (decrease) incl. GST	5.90%	6.00%	6.18%	5.19%	5.18%	5.76%	6.58%	6.54%	7.07%	6.46%	7.11%	5.79%	5.75%	5.77%	5.82%	6.06%	7.61%	6.90%	6.73%	5.06%	6.39%

Summary of movements (GST Exclusive):																					
General Rate/UAGC	74.84	104.35	215.19	95.09	137.90	90.00	93.93	146.00	58.18	79.48	63.86	170.87	124.02	146.46	229.99	68.95	56.97	217.15	434.08	1,855.71	3,777.71
Roading rate	4.22	8.61	25.09	7.22	13.59	6.47	7.05	14.80	1.73	4.90	2.58	18.49	11.53	14.87	27.29	3.34	1.56	25.38	57.64	272.74	653.88
Roading Fixed Targeted Rate	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24
Community Boards	0.14	0.14	0.14	0.14	0.14	0.33	0.33	0.33	0.82	0.82	0.33	0.14	0.14	0.14	0.14	0.72	0.33	0.33	0.33	0.14	0.00
Stormwater Fixed Targeted Rate	5.76	5.76	5.76	5.76	5.76	5.32	1.98	1.98	0.36	0.00	0.11	1.13	1.13	1.13	1.13	2.51	0.00	0.00	0.00	5.76	0.00
Stormwater rate CV	6.89	14.07	41.03	26.00	48.91	11.36	11.53	24.20	1.16	0.00	0.35	4.43	2.77	3.57	6.54	7.56	0.00	0.00	0.00	981.27	0.00
District Growth	0.00	0.00	0.00	16.07	23.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	334.81	0.00
Refuse Removal Rate	17.01	17.01	17.01	16.74	16.74	17.01	17.01	17.01	17.01	16.74	17.01	17.02	17.02	17.02	17.02	17.01	16.74	16.74	16.74	16.74	16.74
Water	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	49.27	0.00	35.38	43.61	43.61	43.61	43.61	43.61	35.38	35.38	35.38	43.61	43.62
Sewerage	8.17	8.17	8.17	8.17	8.17	8.17	0.00	0.00	20.84	0.00	0.00	8.17	8.17	8.17	8.17	8.17	0.00	0.00	0.00	49.02	0.00

Rate Modelling Indicative Rating Examples for Year 4																					
Year 4	Whakatane Urban Low	Whakatane Urban Average	Whakatane Urban high	Whakatane Commercial (less than \$10m) Low	Whakatane Commercial (less than \$10m) average	Edgecumbe Average	Matata Average	Matata High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ohope Low	Ohope Average	Ohope High	Taneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial \$10m Plus (12 pans)	High Value Commercial/ Industrial
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	15,850,000	38,000,000
2024/25 Indication of Rates																					
General Rate	369.99	755.09	2,201.84	634.28	1,193.04	567.83	619.17	1,298.76	152.53	430.40	226.53	1,623.44	1,011.82	1,304.80	2,395.15	292.98	136.67	2,227.52	5,059.11	23,615.46	48,703.34
Uniform Annual General Charge	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37
Roading CV	142.91	291.65	850.44	244.98	460.80	219.32	239.15	501.63	58.91	166.24	87.49	627.04	390.80	503.96	925.10	113.16	52.79	860.35	1,954.02	9,245.16	22,165.06
Roading Fixed Targeted Rate	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08
Community Boards	23.07	23.07	23.07	23.07	23.07	17.46	17.46	17.46	43.63	43.63	17.46	23.07	23.07	23.07	23.07	39.61	17.46	17.46	17.46	23.07	-
Stormwater Fixed Targeted Rate	112.59	112.59	112.59	112.59	112.59	144.23	58.50	58.50	14.76	-	19.71	75.54	75.54	75.54	75.54	30.34	-	-	-	112.59	-
Stormwater CV	125.32	255.76	745.79	472.64	889.01	307.61	209.72	439.90	47.65	-	62.78	296.35	184.70	238.18	437.22	91.25	-	-	-	17,836.45	-
District Growth	-	-	-	890.90	1,314.80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,568.71	-
Refuse Removal	283.70	283.70	283.70	249.56	249.56	283.70	283.70	283.70	283.70	249.56	283.70	286.44	286.44	286.44	286.44	283.70	249.56	249.56	249.56	249.56	249.56
Water	648.05	648.05	648.05	648.05	648.05	648.05	648.05	648.05	490.67	-	352.86	648.05	648.05	648.05	648.05	648.05	352.86	352.86	352.86	648.05	648.05
Sewerage	430.05	430.05	430.05	430.05	430.05	430.05	-	-	452.65	-	-	430.05	430.05	430.05	430.05	430.05	-	-	-	2,580.30	-
Total	2,934.13	3,598.41	6,093.98	4,504.57	6,119.42	3,416.70	2,874.20	4,046.45	2,342.95	1,688.28	1,848.98	4,808.43	3,848.92	4,308.54	6,019.07	2,727.59	1,607.79	4,506.20	8,431.46	73,677.80	72,564.46
Plus GST at 15%	440.12	539.76	914.10	675.69	917.91	512.51	431.13	606.97	351.44	253.24	277.35	721.26	577.34	646.28	902.86	409.14	241.17	675.93	1,264.72	11,051.67	10,884.67
2024/25 Total indicative rates including GST	\$ 3,374.25	\$ 4,138.17	\$ 7,008.08	\$ 5,180.26	\$ 7,037.33	\$ 3,929.21	\$ 3,305.33	\$ 4,653.42	\$ 2,694.39	\$ 1,941.52	\$ 2,126.33	\$ 5,529.69	\$ 4,426.26	\$ 4,954.82	\$ 6,921.93	\$ 3,136.73	\$ 1,848.96	\$ 5,182.13	\$ 9,696.18	\$ 84,729.47	\$ 83,449.13

2023/24 Annual Plan rates																					
General Rate	390.72	797.40	2,325.21	669.81	1,259.89	599.64	653.86	1,371.52	161.07	454.52	239.22	1,714.40	1,068.51	1,377.90	2,529.34	309.39	144.33	2,352.32	5,342.55	24,938.56	51,432.04
Uniform Annual General Charge	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41	758.41
Roading CV	140.12	285.96	833.85	240.20	451.81	215.04	234.48	491.84	57.76	162.99	85.79	614.80	383.18	494.13	907.05	110.95	51.76	843.57	1,915.90	9,064.78	21,732.59
Roading Fixed Targeted Rate	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30	44.30
Community Boards	22.98	22.98	22.98	22.98	22.98	17.16	17.16	17.16	42.86	42.86	17.16	22.98	22.98	22.98	22.98	38.91	17.16	17.16	17.16	22.98	-
Stormwater Fixed Targeted Rate	109.95	109.95	109.95	109.95	109.95	133.54	56.92	56.92	14.08	-	17.06	75.01	75.01	75.01	75.01	25.01	-	-	-	109.95	-
Stormwater CV	121.86	248.70	725.21	459.60	864.48	284.82	203.93	427.76	45.45	-	54.33	294.24	183.39	236.49	434.11	75.22	-	-	-	17,344.34	-
District Growth	-	-	-	875.91	1,292.68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,256.32	-
Refuse Removal	271.69	271.69	271.69	237.73	237.73	271.69	271.69	271.69	271.69	237.73	271.69	274.44	274.44	274.44	274.44	271.69	237.73	237.73	237.73	237.73	237.73
Water	619.58	619.58	619.58	619.58	619.58	619.58	619.58	619.58	465.10	-	332.78	619.58	619.58	619.58	619.58	619.58	332.78	332.78	332.78	619.58	619.58
Sewerage	425.01	425.01	425.01	425.01	425.01	425.01	-	-	420.58	-	-	425.01	425.01	425.01	425.01	425.01	-	-	-	2,550.05	-
Total	2,904.62	3,583.98	6,136.19	4,463.48	6,086.82	3,369.19	2,860.33	4,059.18	2,281.30	1,700.81	1,820.74	4,843.17	3,854.81	4,328.25	6,090.23	2,678.47	1,586.47	4,586.27	8,648.83	73,947.00	74,824.65
Plus GST at 15%	435.69	537.60	920.43	669.52	913.02	505.38	429.05	608.88	342.20	255.12	273.11	726.48	578.22	649.24	913.53	401.77	237.97	687.94	1,297.32	11,092.05	11,223.70
2023/24 Total indicative rates including GST	\$ 3,340.31	\$ 4,121.58	\$ 7,056.62	\$ 5,133.00	\$ 6,999.84	\$ 3,874.57	\$ 3,289.38	\$ 4,668.06	\$ 2,623.50	\$ 1,955.93	\$ 2,093.85	\$ 5,569.65	\$ 4,433.03	\$ 4,977.49	\$ 7,003.76	\$ 3,080.24	\$ 1,824.44	\$ 5,274.21	\$ 9,946.15	\$ 85,039.05	\$ 86,048.35

Changes - 2024/25 comparing 2023/24 Rates

\$ increase (decrease) incl. GST	33.94	16.59	(48.54)	47.25	37.49	54.64	15.95	(14.64)	70.90	(14.41)	32.48	(39.95)	(6.77)	(22.67)	(81.83)	56.49	24.52	(92.08)	(249.98)	(309.58)	(2,599.22)
% increase (decrease) incl. GST	1.02%	0.40%	(%0.69)	0.92%	0.54%	1.41%	0.48%	(%0.31)	2.70%	(%0.74)	1.55%	(%0.72)	(%0.15)	(%0.46)	(%1.17)	1.83%	1.34%	(%1.75)	(%2.51)	(%0.36)	(%3.02)

Summary of movements (GST Exclusive):

General Rate/UAGC	(25.77)	(47.35)	(128.41)	(40.57)	(71.89)	(36.85)	(39.73)	(77.80)	(13.58)	(29.16)	(17.73)	(96.00)	(61.73)	(78.14)	(139.23)	(21.45)	(12.70)	(129.84)	(288.48)	(1,328.14)	(2,733.74)
Roading rate	2.79	5.69	16.59	4.78	8.99	4.28	4.67	9.79	1.15	3.25	1.70	12.24	7.62	9.83	18.05	2.21	1.03	16.78	38.12	180.38	432.47
Roading Fixed Targeted Rate	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78
Community Boards	0.09	0.09	0.09	0.09	0.09	0.30	0.30	0.30	0.77	0.77	0.30	0.09	0.09	0.09	0.09	0.70	0.30	0.30	0.30	0.09	0.00
Stormwater Fixed Targeted Rate	2.64	2.64	2.64	2.64	2.64	10.69	1.58	1.58	0.68	0.00	2.65	0.53	0.53	0.53	0.53	5.33	0.00	0.00	0.00	2.64	0.00
Stormwater rate CV	3.46	7.06	20.58	13.04	24.53	22.79	5.79	12.14	2.20	0.00	8.45	2.11	1.31	1.69	3.11	16.03	0.00	0.00	0.00	492.11	0.00
District Growth	0.00	0.00	0.00	14.99	22.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	312.39	0.00
Refuse Removal Rate	12.01	12.01	12.01	11.83	11.83	12.01	12.01	12.01	12.01	11.83	12.01	12.00	12.00	12.00	12.00	12.01	11.83	11.83	11.83	11.83	11.83
Water	28.47	28.47	28.47	28.47	28.47	28.47	28.47	28.47	25.57	0.00	20.08	28.47	28.47	28.47	28.47	28.47	20.08	20.08	20.08	28.47	28.47
Sewerage	5.04	5.04	5.04	5.04	5.04	5.04	0.00	0.00	32.07	0.00	0.00	5.04	5.04	5.04	5.04	5.04	0.00	0.00	0.00	30.25	0.00

Rate Modelling Indicative Rating Examples for Year 5																					
Year 5	Whakatane Urban Low	Whakatane Urban Average	Whakatane Urban high	Whakatane Commercial (less than \$10m) Low	Whakatane Commercial (less than \$10m) average	Edgecumbe Average	Matata Average	Matata High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ohope Low	Ohope Average	Ohope High	Taneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial \$10m Plus (12 pans)	High Value Commercial/ Industrial
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	15,850,000	38,000,000
2025/26 Indication of Rates																					
General Rate	373.20	761.64	2,220.94	639.78	1,203.39	572.75	624.54	1,310.02	153.85	434.13	228.49	1,637.52	1,020.60	1,316.11	2,415.92	295.52	137.86	2,246.83	5,102.98	23,820.24	49,125.67
Uniform Annual General Charge	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66
Roading CV	146.99	299.98	874.73	251.98	473.96	225.58	245.98	515.96	60.60	170.99	89.99	644.95	401.97	518.36	951.52	116.39	54.30	884.93	2,009.84	9,509.24	22,798.18
Roading Fixed Targeted Rate	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27
Community Boards	23.19	23.19	23.19	23.19	23.19	17.81	17.81	17.81	44.56	44.56	17.81	23.19	23.19	23.19	23.19	40.43	17.81	17.81	17.81	23.19	-
Stormwater Fixed Targeted Rate	115.94	115.94	115.94	115.94	115.94	156.42	64.50	64.50	20.32	-	34.58	77.63	77.63	77.63	77.63	35.60	-	-	-	115.94	-
Stormwater CV	129.59	264.47	771.20	488.74	919.30	333.61	216.87	454.89	65.61	-	110.14	304.53	189.80	244.75	449.28	107.08	-	-	-	18,444.25	-
District Growth	-	-	-	909.75	1,342.61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,961.58	-
Refuse Removal	291.00	291.00	291.00	256.29	256.29	291.00	291.00	291.00	291.00	256.29	291.00	293.75	293.75	293.75	293.75	291.00	256.29	256.29	256.29	256.29	256.29
Water	684.68	684.68	684.68	684.68	684.68	684.68	684.68	684.68	498.97	-	361.96	684.68	684.68	684.68	684.68	684.68	361.96	361.96	361.96	684.68	684.68
Sewerage	441.05	441.05	441.05	441.05	441.05	441.05	-	-	482.07	-	-	441.05	441.05	441.05	441.05	441.05	-	-	-	2,646.30	-
Total	3,019.57	3,695.88	6,236.66	4,625.33	6,274.34	3,536.83	2,959.31	4,152.79	2,430.91	1,719.90	1,947.90	4,921.23	3,946.60	4,413.45	6,150.95	2,825.68	1,642.15	4,581.75	8,562.81	75,275.64	73,678.74
Plus GST at 15%	452.94	554.38	935.50	693.80	941.15	530.52	443.90	622.92	364.64	257.99	292.19	738.18	591.99	662.02	922.64	423.85	246.32	687.26	1,284.42	11,291.35	11,051.81
2025/26 Total indicative rates including GST	\$ 3,472.51	\$ 4,250.26	\$ 7,172.16	\$ 5,319.13	\$ 7,215.49	\$ 4,067.35	\$ 3,403.21	\$ 4,775.71	\$ 2,795.55	\$ 1,977.89	\$ 2,240.09	\$ 5,659.41	\$ 4,538.59	\$ 5,075.47	\$ 7,073.59	\$ 3,249.53	\$ 1,888.47	\$ 5,269.01	\$ 9,847.23	\$ 86,566.98	\$ 84,730.55

2024/25 Annual Plan rates																					
General Rate	369.99	755.09	2,201.84	634.28	1,193.04	567.83	619.17	1,298.76	152.53	430.40	226.53	1,623.44	1,011.82	1,304.80	2,395.15	292.98	136.67	2,227.52	5,059.11	23,615.46	48,703.34
Uniform Annual General Charge	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37	753.37
Roading CV	142.91	291.65	850.44	244.98	460.80	219.32	239.15	501.63	58.91	166.24	87.49	627.04	390.80	503.96	925.10	113.16	52.79	860.35	1,954.02	9,245.16	22,165.06
Roading Fixed Targeted Rate	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08	45.08
Community Boards	23.07	23.07	23.07	23.07	23.07	17.46	17.46	17.46	43.63	43.63	17.46	23.07	23.07	23.07	23.07	39.61	17.46	17.46	17.46	23.07	-
Stormwater Fixed Targeted Rate	112.59	112.59	112.59	112.59	112.59	144.23	58.50	58.50	14.76	-	19.71	75.54	75.54	75.54	75.54	30.34	-	-	-	112.59	-
Stormwater CV	125.32	255.76	745.79	472.64	889.01	307.61	209.72	439.90	47.65	-	62.78	296.35	184.70	238.18	437.22	91.25	-	-	-	17,836.45	-
District Growth	-	-	-	890.90	1,314.80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,568.71	-
Refuse Removal	283.70	283.70	283.70	249.56	249.56	283.70	283.70	283.70	283.70	249.56	283.70	286.44	286.44	286.44	286.44	283.70	249.56	249.56	249.56	249.56	249.56
Water	648.05	648.05	648.05	648.05	648.05	648.05	648.05	648.05	490.67	-	352.86	648.05	648.05	648.05	648.05	648.05	352.86	352.86	352.86	648.05	648.05
Sewerage	430.05	430.05	430.05	430.05	430.05	430.05	-	-	452.65	-	-	430.05	430.05	430.05	430.05	430.05	-	-	-	2,580.30	-
Total	2,934.13	3,598.41	6,093.98	4,504.57	6,119.42	3,416.70	2,874.20	4,046.45	2,342.95	1,688.28	1,848.98	4,808.43	3,848.92	4,308.54	6,019.07	2,727.59	1,607.79	4,506.20	8,431.46	73,677.80	72,564.46
Plus GST at 15%	440.12	539.76	914.10	675.69	917.91	512.51	431.13	606.97	351.44	253.24	277.35	721.26	577.34	646.28	902.86	409.14	241.17	675.93	1,264.72	11,051.67	10,884.67
2024/25 Total indicative rates including GST	\$ 3,374.25	\$ 4,138.17	\$ 7,008.08	\$ 5,180.26	\$ 7,037.33	\$ 3,929.21	\$ 3,305.33	\$ 4,653.42	\$ 2,694.39	\$ 1,941.52	\$ 2,126.33	\$ 5,529.69	\$ 4,426.26	\$ 4,954.82	\$ 6,921.93	\$ 3,136.73	\$ 1,848.96	\$ 5,182.13	\$ 9,696.18	\$ 84,729.47	\$ 83,449.13

Changes - 2025/26 comparing 2024/25 Rates																					
\$ increase (decrease) incl. GST	98.26	112.09	164.08	138.87	178.16	138.15	97.88	122.29	101.15	36.36	113.76	129.72	112.33	120.65	151.66	112.80	39.51	86.88	151.05	1,837.51	1,281.42
% increase (decrease) incl. GST	2.91%	2.71%	2.34%	2.68%	2.53%	3.52%	2.96%	2.63%	3.75%	1.87%	5.35%	2.35%	2.54%	2.43%	2.19%	3.60%	2.14%	1.68%	1.56%	2.17%	1.54%

Summary of movements (GST Exclusive):																					
General Rate/UAGC	17.50	20.84	33.39	19.79	24.64	19.21	19.66	25.55	15.61	18.02	16.25	28.37	23.07	25.60	35.06	16.83	15.48	33.60	58.16	219.07	436.62
Roading rate	4.08	8.33	24.29	7.00	13.16	6.26	6.83	14.33	1.69	4.75	2.50	17.91	11.17	14.40	26.42	3.23	1.51	24.58	55.82	264.08	633.12
Roading Fixed Targeted Rate	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19
Community Boards	0.12	0.12	0.12	0.12	0.12	0.35	0.35	0.35	0.93	0.93	0.35	0.12	0.12	0.12	0.12	0.82	0.35	0.35	0.35	0.12	0.00
Stormwater Fixed Targeted Rate	3.35	3.35	3.35	3.35	3.35	12.19	6.00	6.00	5.56	0.00	14.87	2.09	2.09	2.09	2.09	5.26	0.00	0.00	0.00	3.35	0.00
Stormwater rate CV	4.27	8.71	25.41	16.10	30.29	26.00	7.15	14.99	17.96	0.00	47.36	8.18	5.10	6.57	12.06	15.83	0.00	0.00	0.00	607.80	0.00
District Growth	0.00	0.00	0.00	18.85	27.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	392.87	0.00
Refuse Removal Rate	7.30	7.30	7.30	6.73	6.73	7.30	7.30	7.30	7.30	6.73	7.30	7.31	7.31	7.31	7.31	7.30	6.73	6.73	6.73	6.73	6.73
Water	36.63	36.63	36.63	36.63	36.63	36.63	36.63	36.63	8.30	0.00	9.10	36.63	36.63	36.63	36.63	36.63	9.10	9.10	9.10	36.63	36.62
Sewerage	11.00	11.00	11.00	11.00	11.00	11.00	0.00	0.00	29.42	0.00	0.00	11.00	11.00	11.00	11.00	11.00	0.00	0.00	0.00	66.00	0.00



Rate Modelling Indicative Rating Examples for Year 6																					
Year 6	Whakatane Urban Low	Whakatane Urban Average	Whakatane Urban high	Whakatane Commercial (less than \$10m) Low	Whakatane Commercial (less than \$10m) average	Edgecumbe Average	Matata Average	Matata High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ohope Low	Ohope Average	Ohope High	Taneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial \$10m Plus (12 pans)	High Value Commercial/ Industrial
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	15,850,000	38,000,000
2026/27 Indication of Rates																					
General Rate	382.04	779.68	2,273.55	654.93	1,231.89	586.32	639.34	1,341.05	157.50	444.42	233.90	1,676.31	1,044.77	1,347.29	2,473.14	302.52	141.12	2,300.06	5,223.85	24,384.48	50,289.35
Uniform Annual General Charge	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19
Roading CV	150.35	306.83	894.73	257.74	484.80	230.74	251.60	527.75	61.98	174.89	92.05	659.69	411.16	530.21	973.27	119.05	55.54	905.16	2,055.78	9,726.61	23,319.32
Roading Fixed Targeted Rate	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23
Community Boards	23.36	23.36	23.36	23.36	23.36	18.20	18.20	18.20	45.65	45.65	18.20	23.36	23.36	23.36	23.36	41.34	18.20	18.20	18.20	23.36	-
Stormwater Fixed Targeted Rate	118.14	118.14	118.14	118.14	118.14	163.42	73.93	73.93	23.85	-	34.83	77.24	77.24	77.24	77.24	36.37	-	-	-	118.14	-
Stormwater CV	132.58	270.57	788.98	500.01	940.50	348.53	221.87	465.38	77.01	-	110.96	303.00	188.85	243.53	447.04	109.38	-	-	-	18,869.56	-
District Growth	-	-	-	930.99	1,373.97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,404.41	-
Refuse Removal	293.48	293.48	293.48	258.48	258.48	293.48	293.48	293.48	293.48	258.48	293.48	296.23	296.23	296.23	296.23	293.48	258.48	258.48	258.48	258.48	258.48
Water	691.16	691.16	691.16	691.16	691.16	691.16	691.16	691.16	507.18	-	372.11	691.16	691.16	691.16	691.16	691.16	372.11	372.11	372.11	691.16	691.16
Sewerage	447.85	447.85	447.85	447.85	447.85	447.85	-	-	511.17	-	-	447.85	447.85	447.85	447.85	447.85	-	-	-	2,687.09	-
Total	3,066.38	3,758.49	6,358.67	4,710.08	6,397.57	3,607.12	3,017.00	4,238.37	2,505.24	1,750.86	1,982.95	5,002.26	4,008.04	4,484.29	6,256.71	2,868.57	1,672.87	4,681.43	8,755.84	76,990.71	75,385.73
Plus GST at 15%	459.96	563.77	953.80	706.51	959.64	541.07	452.55	635.76	375.79	262.63	297.44	750.34	601.21	672.64	938.51	430.29	250.93	702.21	1,313.38	11,548.61	11,307.86
2026/27 Total indicative rates including GST	\$ 3,526.34	\$ 4,322.26	\$ 7,312.47	\$ 5,416.59	\$ 7,357.21	\$ 4,148.19	\$ 3,469.55	\$ 4,874.13	\$ 2,881.03	\$ 2,013.49	\$ 2,280.39	\$ 5,752.60	\$ 4,609.25	\$ 5,156.93	\$ 7,195.22	\$ 3,298.86	\$ 1,923.80	\$ 5,383.64	\$ 10,069.22	\$ 88,539.32	\$ 86,693.58

2025/26 Annual Plan rates																					
General Rate	373.20	761.64	2,220.94	639.78	1,203.39	572.75	624.54	1,310.02	153.85	434.13	228.49	1,637.52	1,020.60	1,316.11	2,415.92	295.52	137.86	2,246.83	5,102.98	23,820.24	49,125.67
Uniform Annual General Charge	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66	767.66
Roading CV	146.99	299.98	874.73	251.98	473.96	225.58	245.98	515.96	60.60	170.99	89.99	644.95	401.97	518.36	951.52	116.39	54.30	884.93	2,009.84	9,509.24	22,798.18
Roading Fixed Targeted Rate	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27	46.27
Community Boards	23.19	23.19	23.19	23.19	23.19	17.81	17.81	17.81	44.56	44.56	17.81	23.19	23.19	23.19	23.19	40.43	17.81	17.81	17.81	23.19	-
Stormwater Fixed Targeted Rate	115.94	115.94	115.94	115.94	115.94	156.42	64.50	64.50	20.32	-	34.58	77.63	77.63	77.63	77.63	35.60	-	-	-	115.94	-
Stormwater CV	129.59	264.47	771.20	488.74	919.30	333.61	216.87	454.89	65.61	-	110.14	304.53	189.80	244.75	449.28	107.08	-	-	-	18,444.25	-
District Growth	-	-	-	909.75	1,342.61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,961.58	-
Refuse Removal	291.00	291.00	291.00	256.29	256.29	291.00	291.00	291.00	291.00	256.29	291.00	293.75	293.75	293.75	293.75	291.00	256.29	256.29	256.29	256.29	256.29
Water	684.68	684.68	684.68	684.68	684.68	684.68	684.68	684.68	498.97	-	361.96	684.68	684.68	684.68	684.68	684.68	361.96	361.96	361.96	684.68	684.68
Sewerage	441.05	441.05	441.05	441.05	441.05	441.05	-	-	482.07	-	-	441.05	441.05	441.05	441.05	441.05	-	-	-	2,646.30	-
Total	3,019.57	3,695.88	6,236.66	4,625.33	6,274.34	3,536.83	2,959.31	4,152.79	2,430.91	1,719.90	1,947.90	4,921.23	3,946.60	4,413.45	6,150.95	2,825.68	1,642.15	4,581.75	8,562.81	75,275.64	73,678.74
Plus GST at 15%	452.94	554.38	935.50	693.80	941.15	530.52	443.90	622.92	364.64	257.99	292.19	738.18	591.99	662.02	922.64	423.85	246.32	687.26	1,284.42	11,291.35	11,051.81
2025/26 Total indicative rates including GST	\$ 3,472.51	\$ 4,250.26	\$ 7,172.16	\$ 5,319.13	\$ 7,215.49	\$ 4,067.35	\$ 3,403.21	\$ 4,775.71	\$ 2,795.55	\$ 1,977.89	\$ 2,240.09	\$ 5,659.41	\$ 4,538.59	\$ 5,075.47	\$ 7,073.59	\$ 3,249.53	\$ 1,888.47	\$ 5,269.01	\$ 9,847.23	\$ 86,566.98	\$ 84,730.55

Changes - 2026/27 comparing 2025/26 Rates																					
\$ increase (decrease) incl. GST	53.83	72.00	140.31	97.46	141.71	80.83	66.34	98.42	85.48	35.60	40.31	93.18	70.66	81.47	121.62	49.32	35.33	114.63	221.98	1,972.33	1,963.04
% increase (decrease) incl. GST	1.55%	1.69%	1.96%	1.83%	1.96%	1.99%	1.95%	2.06%	3.06%	1.80%	1.80%	1.65%	1.56%	1.61%	1.72%	1.52%	1.87%	2.18%	2.25%	2.28%	2.32%

Summary of movements (GST Exclusive):																					
General Rate/UAGC	21.37	30.57	65.14	27.68	41.03	26.10	27.33	43.56	16.18	22.82	17.94	51.32	36.70	43.71	69.75	19.53	15.79	65.76	133.40	576.77	1,176.21
Roading rate	3.36	6.85	20.00	5.76	10.84	5.16	5.62	11.79	1.38	3.90	2.06	14.74	9.19	11.85	21.75	2.66	1.24	20.23	45.94	217.37	521.15
Roading Fixed Targeted Rate	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96
Community Boards	0.17	0.17	0.17	0.17	0.17	0.39	0.39	0.39	1.09	1.09	0.39	0.17	0.17	0.17	0.17	0.91	0.39	0.39	0.39	0.17	0.00
Stormwater Fixed Targeted Rate	2.20	2.20	2.20	2.20	2.20	7.00	9.43	9.43	3.53	0.00	0.25	(0.39)	(0.39)	(0.39)	(0.39)	0.77	0.00	0.00	0.00	2.20	0.00
Stormwater rate CV	2.99	6.10	17.78	11.27	21.20	14.92	5.00	10.49	11.40	0.00	0.82	(1.53)	(0.95)	(1.22)	(2.24)	2.30	0.00	0.00	0.00	425.31	0.00
District Growth	0.00	0.00	0.00	21.24	31.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	442.83	0.00
Refuse Removal Rate	2.48	2.48	2.48	2.19	2.19	2.48	2.48	2.48	2.48	2.19	2.48	2.48	2.48	2.48	2.48	2.48	2.19	2.19	2.19	2.19	2.19
Water	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	8.21	0.00	10.15	6.48	6.48	6.48	6.48	6.48	10.15	10.15	10.15	6.48	6.48
Sewerage	6.80	6.80	6.80	6.80	6.80	6.80	0.00	0.00	29.10	0.00	0.00	6.80	6.80	6.80	6.80	6.80	0.00	0.00	0.00	40.79	0.00

Rate Modelling Indicative Rating Examples for Year 7																					
Year 7	Whakatane Urban Low	Whakatane Urban Average	Whakatane Urban high	Whakatane Commercial (less than \$10m) Low	Whakatane Commercial (less than \$10m) average	Edgecumbe Average	Matata Average	Matata High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ohope Low	Ohope Average	Ohope High	Taneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial \$10m Plus (12 pans)	High Value Commercial/ Industrial
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	15,850,000	38,000,000
2027/28 Indication of Rates																					
General Rate	385.71	787.16	2,295.36	661.22	1,243.71	591.95	645.47	1,353.92	159.01	448.68	236.15	1,692.40	1,054.80	1,360.21	2,496.87	305.42	142.48	2,322.12	5,273.98	24,618.46	50,771.88
Uniform Annual General Charge	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87
Roading CV	154.46	315.22	919.18	264.78	498.05	237.05	258.48	542.18	63.67	179.68	94.57	677.72	422.39	544.70	999.88	122.31	57.05	929.90	2,111.97	9,992.47	23,956.72
Roading Fixed Targeted Rate	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42
Community Boards	23.43	23.43	23.43	23.43	23.43	18.47	18.47	18.47	46.17	46.17	18.47	23.43	23.43	23.43	23.43	41.91	18.47	18.47	18.47	23.43	-
Stormwater Fixed Targeted Rate	118.26	118.26	118.26	118.26	118.26	164.23	77.91	77.91	25.76	-	35.09	77.80	77.80	77.80	77.80	37.06	-	-	-	118.26	-
Stormwater CV	133.23	271.90	792.85	502.47	945.12	350.26	222.96	467.66	83.19	-	111.77	305.20	190.22	245.30	450.28	111.47	-	-	-	18,962.15	-
District Growth	-	-	-	942.12	1,390.39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,636.36	-
Refuse Removal	300.23	300.23	300.23	265.06	265.06	300.23	300.23	300.23	300.23	265.06	300.23	302.97	302.97	302.97	302.97	300.23	265.06	265.06	265.06	265.06	265.06
Water	707.71	707.71	707.71	707.71	707.71	707.71	707.71	707.71	519.39	-	380.31	707.71	707.71	707.71	707.71	707.71	380.31	380.31	380.31	707.71	707.71
Sewerage	458.67	458.67	458.67	458.67	458.67	458.67	-	-	535.50	-	-	458.67	458.67	458.67	458.67	458.67	-	-	-	2,752.01	-
Total	3,122.99	3,823.87	6,456.98	4,785.01	6,491.69	3,669.86	3,072.52	4,309.37	2,574.21	1,780.88	2,017.88	5,087.19	4,079.28	4,562.08	6,358.90	2,926.07	1,704.66	4,757.15	8,891.08	77,917.20	76,542.65
Plus GST at 15%	468.45	573.58	968.55	717.75	973.75	550.48	460.88	646.41	386.13	267.13	302.68	763.08	611.89	684.31	953.84	438.91	255.70	713.57	1,333.66	11,687.58	11,481.40
2027/28 Total indicative rates including GST	\$ 3,591.44	\$ 4,397.45	\$ 7,425.53	\$ 5,502.76	\$ 7,465.44	\$ 4,220.34	\$ 3,533.40	\$ 4,955.78	\$ 2,960.34	\$ 2,048.01	\$ 2,320.56	\$ 5,850.27	\$ 4,691.17	\$ 5,246.39	\$ 7,312.74	\$ 3,364.98	\$ 1,960.36	\$ 5,470.72	\$ 10,224.74	\$ 89,604.78	\$ 88,024.05

2026/27 Annual Plan rates																					
General Rate	382.04	779.68	2,273.55	654.93	1,231.89	586.32	639.34	1,341.05	157.50	444.42	233.90	1,676.31	1,044.77	1,347.29	2,473.14	302.52	141.12	2,300.06	5,223.85	24,384.48	50,289.35
Uniform Annual General Charge	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19	780.19
Roading CV	150.35	306.83	894.73	257.74	484.80	230.74	251.60	527.75	61.98	174.89	92.05	659.69	411.16	530.21	973.27	119.05	55.54	905.16	2,055.78	9,726.61	23,319.32
Roading Fixed Targeted Rate	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23	47.23
Community Boards	23.36	23.36	23.36	23.36	23.36	18.20	18.20	18.20	45.65	45.65	18.20	23.36	23.36	23.36	23.36	41.34	18.20	18.20	18.20	23.36	-
Stormwater Fixed Targeted Rate	118.14	118.14	118.14	118.14	118.14	163.42	73.93	73.93	23.85	-	34.83	77.24	77.24	77.24	77.24	36.37	-	-	-	118.14	-
Stormwater CV	132.58	270.57	788.98	500.01	940.50	348.53	221.87	465.38	77.01	-	110.96	303.00	188.85	243.53	447.04	109.38	-	-	-	18,869.56	-
District Growth	-	-	-	930.99	1,373.97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,404.41	-
Refuse Removal	293.48	293.48	293.48	258.48	258.48	293.48	293.48	293.48	293.48	258.48	293.48	296.23	296.23	296.23	296.23	293.48	258.48	258.48	258.48	258.48	258.48
Water	691.16	691.16	691.16	691.16	691.16	691.16	691.16	691.16	507.18	-	372.11	691.16	691.16	691.16	691.16	691.16	372.11	372.11	372.11	691.16	691.16
Sewerage	447.85	447.85	447.85	447.85	447.85	447.85	-	-	511.17	-	-	447.85	447.85	447.85	447.85	447.85	-	-	-	2,687.09	-
Total	3,066.38	3,758.49	6,358.67	4,710.08	6,397.57	3,607.12	3,017.00	4,238.37	2,505.24	1,750.86	1,982.95	5,002.26	4,008.04	4,484.29	6,256.71	2,868.57	1,672.87	4,681.43	8,755.84	76,990.71	75,385.73
Plus GST at 15%	459.96	563.77	953.80	706.51	959.64	541.07	452.55	635.76	375.79	262.63	297.44	750.34	601.21	672.64	938.51	430.29	250.93	702.21	1,313.38	11,548.61	11,307.86
2026/27 Total indicative rates including GST	\$ 3,526.34	\$ 4,322.26	\$ 7,312.47	\$ 5,416.59	\$ 7,357.21	\$ 4,148.19	\$ 3,469.55	\$ 4,874.13	\$ 2,881.03	\$ 2,013.49	\$ 2,280.39	\$ 5,752.60	\$ 4,609.25	\$ 5,156.93	\$ 7,195.22	\$ 3,298.86	\$ 1,923.80	\$ 5,383.64	\$ 10,069.22	\$ 88,539.32	\$ 86,693.58

Changes - 2027/28 comparing 2026/27 Rates

\$ increase (decrease) incl. GST	65.10	75.19	113.06	86.17	108.24	72.15	63.85	81.65	79.32	34.52	40.17	97.67	81.93	89.46	117.52	66.13	36.56	87.08	155.53	1,065.46	1,330.47
% increase (decrease) incl. GST	1.85%	1.74%	1.55%	1.59%	1.47%	1.74%	1.84%	1.68%	2.75%	1.71%	1.76%	1.70%	1.78%	1.73%	1.63%	2.00%	1.90%	1.62%	1.54%	1.20%	1.53%

Summary of movements (GST Exclusive):

General Rate/UAGC	16.35	20.16	34.49	18.97	24.50	18.31	18.81	25.55	14.19	16.94	14.93	28.77	22.71	25.60	36.41	15.58	14.04	34.74	62.81	246.66	495.21
Roading rate	4.11	8.39	24.45	7.04	13.25	6.31	6.88	14.43	1.69	4.79	2.52	18.03	11.23	14.49	26.61	3.26	1.51	24.74	56.19	265.86	637.40
Roading Fixed Targeted Rate	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19
Community Boards	0.07	0.07	0.07	0.07	0.07	0.27	0.27	0.27	0.52	0.52	0.27	0.07	0.07	0.07	0.07	0.57	0.27	0.27	0.27	0.07	0.00
Stormwater Fixed Targeted Rate	0.12	0.12	0.12	0.12	0.12	0.81	3.98	3.98	1.91	0.00	0.26	0.56	0.56	0.56	0.56	0.69	0.00	0.00	0.00	0.12	0.00
Stormwater rate CV	0.65	1.33	3.87	2.46	4.62	1.73	1.09	2.28	6.18	0.00	0.81	2.20	1.37	1.77	3.24	2.09	0.00	0.00	0.00	92.59	0.00
District Growth	0.00	0.00	0.00	11.13	16.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	231.95	0.00
Refuse Removal Rate	6.75	6.75	6.75	6.58	6.58	6.75	6.75	6.75	6.75	6.58	6.75	6.74	6.74	6.74	6.74	6.75	6.58	6.58	6.58	6.58	6.58
Water	16.55	16.55	16.55	16.55	16.55	16.55	16.55	16.55	12.21	0.00	8.20	16.55	16.55	16.55	16.55	16.55	8.20	8.20	8.20	16.55	16.55
Sewerage	10.82	10.82	10.82	10.82	10.82	10.82	0.00	0.00	24.33	0.00	0.00	10.82	10.82	10.82	10.82	10.82	0.00	0.00	0.00	64.92	0.00

Rate Modelling Indicative Rating Examples for Year 8																					
Year 8	Whakatane Urban Low	Whakatane Urban Average	Whakatane Urban high	Whakatane Commercial (less than \$10m) Low	Whakatane Commercial (less than \$10m) average	Edgecumbe Average	Matata Average	Matata High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ohope Low	Ohope Average	Ohope High	Taneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial \$10m Plus (12 pans)	High Value Commercial/ Industrial
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	15,850,000	38,000,000
2028/29 Indication of Rates																					
General Rate	379.50	774.49	2,258.40	650.57	1,223.69	582.41	635.08	1,332.12	156.45	441.46	232.35	1,665.15	1,037.81	1,338.31	2,456.67	300.50	140.18	2,284.74	5,189.06	24,222.09	49,954.42
Uniform Annual General Charge	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29
Roading CV	159.02	324.53	946.33	272.60	512.76	244.05	266.11	558.19	65.55	184.98	97.36	697.74	434.87	560.79	1,029.41	125.92	58.74	957.36	2,174.35	10,287.59	24,664.26
Roading Fixed Targeted Rate	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74
Community Boards	23.56	23.56	23.56	23.56	23.56	18.82	18.82	18.82	47.04	47.04	18.82	23.56	23.56	23.56	23.56	42.71	18.82	18.82	18.82	23.56	-
Stormwater Fixed Targeted Rate	116.00	116.00	116.00	116.00	116.00	162.60	78.11	78.11	26.26	-	35.30	76.80	76.80	76.80	76.80	36.96	-	-	-	116.00	-
Stormwater CV	131.19	267.73	780.71	494.77	930.65	346.79	219.54	460.50	84.80	-	112.44	301.27	187.77	242.13	444.47	111.18	-	-	-	18,671.82	-
District Growth	-	-	-	959.38	1,415.87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,996.11	-
Refuse Removal	307.52	307.52	307.52	272.12	272.12	307.52	307.52	307.52	307.52	272.12	307.52	310.26	310.26	310.26	310.26	307.52	272.12	272.12	272.12	272.12	272.12
Water	752.43	752.43	752.43	752.43	752.43	752.43	752.43	752.43	533.48	-	346.14	752.43	752.43	752.43	752.43	752.43	346.14	346.14	346.14	752.43	752.43
Sewerage	474.07	474.07	474.07	474.07	474.07	474.07	-	-	576.97	-	-	474.07	474.07	474.07	474.07	474.07	-	-	-	2,844.42	-
Total	3,193.32	3,890.36	6,509.05	4,865.53	6,571.18	3,738.72	3,127.64	4,357.72	2,648.10	1,795.63	1,999.96	5,151.31	4,147.60	4,628.38	6,417.70	3,001.32	1,686.03	4,729.21	8,850.52	78,036.17	76,493.27
Plus GST at 15%	479.00	583.55	976.36	729.83	985.68	560.81	469.15	653.66	397.22	269.34	299.99	772.70	622.14	694.26	962.66	450.20	252.90	709.38	1,327.58	11,705.43	11,473.99
2028/29 Total indicative rates including GST	\$ 3,672.32	\$ 4,473.91	\$ 7,485.41	\$ 5,595.36	\$ 7,556.86	\$ 4,299.53	\$ 3,596.79	\$ 5,011.38	\$ 3,045.32	\$ 2,064.97	\$ 2,299.95	\$ 5,924.01	\$ 4,769.74	\$ 5,322.64	\$ 7,380.36	\$ 3,451.52	\$ 1,938.93	\$ 5,438.59	\$ 10,178.10	\$ 89,741.60	\$ 87,967.26

2027/28 Annual Plan rates																					
General Rate	385.71	787.16	2,295.36	661.22	1,243.71	591.95	645.47	1,353.92	159.01	448.68	236.15	1,692.40	1,054.80	1,360.21	2,496.87	305.42	142.48	2,322.12	5,273.98	24,618.46	50,771.88
Uniform Annual General Charge	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87	792.87
Roading CV	154.46	315.22	919.18	264.78	498.05	237.05	258.48	542.18	63.67	179.68	94.57	677.72	422.39	544.70	999.88	122.31	57.05	929.90	2,111.97	9,992.47	23,956.72
Roading Fixed Targeted Rate	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42
Community Boards	23.43	23.43	23.43	23.43	23.43	18.47	18.47	18.47	46.17	46.17	18.47	23.43	23.43	23.43	23.43	41.91	18.47	18.47	18.47	23.43	-
Stormwater Fixed Targeted Rate	118.26	118.26	118.26	118.26	118.26	164.23	77.91	77.91	25.76	-	35.09	77.80	77.80	77.80	77.80	37.06	-	-	-	118.26	-
Stormwater CV	133.23	271.90	792.85	502.47	945.12	350.26	222.96	467.66	83.19	-	111.77	305.20	190.22	245.30	450.28	111.47	-	-	-	18,962.15	-
District Growth	-	-	-	942.12	1,390.39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,636.36	-
Refuse Removal	300.23	300.23	300.23	265.06	265.06	300.23	300.23	300.23	300.23	265.06	300.23	302.97	302.97	302.97	302.97	300.23	265.06	265.06	265.06	265.06	265.06
Water	707.71	707.71	707.71	707.71	707.71	707.71	707.71	707.71	519.39	-	380.31	707.71	707.71	707.71	707.71	707.71	380.31	380.31	380.31	707.71	707.71
Sewerage	458.67	458.67	458.67	458.67	458.67	458.67	-	-	535.50	-	-	458.67	458.67	458.67	458.67	458.67	-	-	-	2,752.01	-
Total	3,122.99	3,823.87	6,456.98	4,785.01	6,491.69	3,669.86	3,072.52	4,309.37	2,574.21	1,780.88	2,017.88	5,087.19	4,079.28	4,562.08	6,358.90	2,926.07	1,704.66	4,757.15	8,891.08	77,917.20	76,542.65
Plus GST at 15%	468.45	573.58	968.55	717.75	973.75	550.48	460.88	646.41	386.13	267.13	302.68	763.08	611.89	684.31	953.84	438.91	255.70	713.57	1,333.66	11,687.58	11,481.40
2027/28 Total indicative rates including GST	\$ 3,591.44	\$ 4,397.45	\$ 7,425.53	\$ 5,502.76	\$ 7,465.44	\$ 4,220.34	\$ 3,533.40	\$ 4,955.78	\$ 2,960.34	\$ 2,048.01	\$ 2,320.56	\$ 5,850.27	\$ 4,691.17	\$ 5,246.39	\$ 7,312.74	\$ 3,364.98	\$ 1,960.36	\$ 5,470.72	\$ 10,224.74	\$ 89,604.78	\$ 88,024.05

Changes - 2028/29 comparing 2027/28 Rates																					
\$ increase (decrease) incl. GST	80.88	76.46	59.88	92.60	91.41	79.19	63.39	55.60	84.97	16.96	(20.61)	73.74	78.57	76.24	67.62	86.54	(21.42)	(32.13)	(46.64)	136.82	(56.79)
% increase (decrease) incl. GST	2.25%	1.74%	0.81%	1.68%	1.22%	1.88%	1.79%	1.12%	2.87%	0.83%	(%0.89)	1.26%	1.67%	1.45%	0.92%	2.57%	(%1.09)	(%0.59)	(%0.46)	0.15%	(%0.06)

Summary of movements (GST Exclusive):																					
General Rate/UAGC	1.21	(5.25)	(29.54)	(3.23)	(12.60)	(2.12)	(2.97)	(14.38)	4.86	0.20	3.62	(19.83)	(9.57)	(14.48)	(32.78)	2.50	5.12	(29.96)	(77.50)	(388.95)	(810.03)
Roading rate	4.56	9.31	27.15	7.82	14.71	7.00	7.63	16.01	1.88	5.30	2.79	20.02	12.48	16.09	29.53	3.61	1.69	27.46	62.38	295.12	707.54
Roading Fixed Targeted Rate	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.33
Community Boards	0.13	0.13	0.13	0.13	0.13	0.35	0.35	0.35	0.87	0.87	0.35	0.13	0.13	0.13	0.13	0.80	0.35	0.35	0.35	0.13	0.00
Stormwater Fixed Targeted Rate	(2.26)	(2.26)	(2.26)	(2.26)	(2.26)	(1.63)	0.20	0.20	0.50	0.00	0.21	(1.00)	(1.00)	(1.00)	(1.00)	(0.10)	0.00	0.00	0.00	(2.26)	0.00
Stormwater rate CV	(2.04)	(4.17)	(12.14)	(7.70)	(14.47)	(3.47)	(3.42)	(7.16)	1.61	0.00	0.67	(3.93)	(2.45)	(3.17)	(5.81)	(0.29)	0.00	0.00	0.00	(290.33)	0.00
District Growth	0.00	0.00	0.00	17.26	25.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	359.75	0.00
Refuse Removal Rate	7.29	7.29	7.29	7.06	7.06	7.29	7.29	7.29	7.29	7.06	7.29	7.29	7.29	7.29	7.29	7.29	7.06	7.06	7.06	7.06	7.06
Water	44.72	44.72	44.72	44.72	44.72	44.72	44.72	44.72	14.09	0.00	(34.17)	44.72	44.72	44.72	44.72	44.72	(34.17)	(34.17)	(34.17)	44.72	44.72
Sewerage	15.40	15.40	15.40	15.40	15.40	15.40	0.00	0.00	41.47	0.00	0.00	15.40	15.40	15.40	15.40	15.40	0.00	0.00	0.00	92.41	0.00



Rate Modelling Indicative Rating Examples for Year 9																					
Year 9	Whakatane Urban Low	Whakatane Urban Average	Whakatane Urban high	Whakatane Commercial (less than \$10m) Low	Whakatane Commercial (less than \$10m) average	Edgecumbe Average	Matata Average	Matata High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ohope Low	Ohope Average	Ohope High	Taneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial \$10m Plus (12 pans)	High Value Commercial/ Industrial
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	15,850,000	38,000,000
2029/30 Indication of Rates																					
General Rate	371.21	757.57	2,209.07	636.36	1,196.96	569.69	621.21	1,303.02	153.03	431.81	227.27	1,628.77	1,015.14	1,309.08	2,403.01	293.94	137.12	2,234.83	5,075.72	23,692.99	48,863.24
Uniform Annual General Charge	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25
Roading CV	164.06	334.82	976.34	281.25	529.02	251.79	274.56	575.90	67.63	190.85	100.45	719.87	448.66	578.57	1,062.06	129.91	60.60	987.73	2,243.32	10,613.90	25,446.56
Roading Fixed Targeted Rate	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21
Community Boards	23.73	23.73	23.73	23.73	23.73	19.20	19.20	19.20	48.02	48.02	19.20	23.73	23.73	23.73	23.73	43.57	19.20	19.20	19.20	23.73	-
Stormwater Fixed Targeted Rate	118.97	118.97	118.97	118.97	118.97	160.15	80.02	80.02	26.85	-	35.66	77.76	77.76	77.76	77.76	37.92	-	-	-	118.97	-
Stormwater CV	135.04	275.59	803.62	509.29	957.95	341.56	225.98	474.01	86.70	-	113.58	305.03	190.11	245.16	450.03	114.06	-	-	-	19,219.62	-
District Growth	-	-	-	978.36	1,443.88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,391.73	-
Refuse Removal	315.39	315.39	315.39	279.71	279.71	315.39	315.39	315.39	315.39	279.71	315.39	318.14	318.14	318.14	318.14	315.39	279.71	279.71	279.71	279.71	279.71
Water	779.28	779.28	779.28	779.28	779.28	779.28	779.28	779.28	557.38	-	359.49	779.28	779.28	779.28	779.28	779.28	359.49	359.49	359.49	779.28	779.28
Sewerage	494.39	494.39	494.39	494.39	494.39	494.39	-	-	613.10	-	-	494.39	494.39	494.39	494.39	494.39	-	-	-	2,966.35	-
Total	3,261.53	3,959.20	6,580.25	4,960.80	6,683.35	3,790.91	3,175.10	4,406.28	2,727.56	1,809.85	2,030.50	5,206.43	4,206.67	4,685.57	6,467.86	3,067.92	1,715.58	4,740.42	8,836.90	78,945.74	76,228.27
Plus GST at 15%	489.23	593.88	987.04	744.12	1,002.50	568.64	476.27	660.94	409.13	271.48	304.58	780.96	631.00	702.84	970.18	460.19	257.34	711.06	1,325.54	11,841.86	11,434.24
2029/30 Total indicative rates including GST	\$ 3,750.76	\$ 4,553.08	\$ 7,567.29	\$ 5,704.92	\$ 7,685.85	\$ 4,359.55	\$ 3,651.37	\$ 5,067.22	\$ 3,136.69	\$ 2,081.33	\$ 2,335.08	\$ 5,987.39	\$ 4,837.67	\$ 5,388.41	\$ 7,438.04	\$ 3,528.11	\$ 1,972.92	\$ 5,451.48	\$ 10,162.44	\$ 90,787.60	\$ 87,662.51
2028/29 Annual Plan rates																					
General Rate	379.50	774.49	2,258.40	650.57	1,223.69	582.41	635.08	1,332.12	156.45	441.46	232.35	1,665.15	1,037.81	1,338.31	2,456.67	300.50	140.18	2,284.74	5,189.06	24,222.09	49,954.42
Uniform Annual General Charge	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29	800.29
Roading CV	159.02	324.53	946.33	272.60	512.76	244.05	266.11	558.19	65.55	184.98	97.36	697.74	434.87	560.79	1,029.41	125.92	58.74	957.36	2,174.35	10,287.59	24,664.26
Roading Fixed Targeted Rate	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74	49.74
Community Boards	23.56	23.56	23.56	23.56	23.56	18.82	18.82	18.82	47.04	47.04	18.82	23.56	23.56	23.56	23.56	42.71	18.82	18.82	18.82	23.56	-
Stormwater Fixed Targeted Rate	116.00	116.00	116.00	116.00	116.00	162.60	78.11	78.11	26.26	-	35.30	76.80	76.80	76.80	76.80	36.96	-	-	-	116.00	-
Stormwater CV	131.19	267.73	780.71	494.77	930.65	346.79	219.54	460.50	84.80	-	112.44	301.27	187.77	242.13	444.47	111.18	-	-	-	18,671.82	-
District Growth	-	-	-	959.38	1,415.87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,996.11	-
Refuse Removal	307.52	307.52	307.52	272.12	272.12	307.52	307.52	307.52	307.52	272.12	307.52	310.26	310.26	310.26	310.26	307.52	272.12	272.12	272.12	272.12	272.12
Water	752.43	752.43	752.43	752.43	752.43	752.43	752.43	752.43	533.48	-	346.14	752.43	752.43	752.43	752.43	752.43	346.14	346.14	346.14	752.43	752.43
Sewerage	474.07	474.07	474.07	474.07	474.07	474.07	-	-	576.97	-	-	474.07	474.07	474.07	474.07	474.07	-	-	-	2,844.42	-
Total	3,193.32	3,890.36	6,509.05	4,865.53	6,571.18	3,738.72	3,127.64	4,357.72	2,648.10	1,795.63	1,999.96	5,151.31	4,147.60	4,628.38	6,417.70	3,001.32	1,686.03	4,729.21	8,850.52	78,036.17	76,493.27
Plus GST at 15%	479.00	583.55	976.36	729.83	985.68	560.81	469.15	653.66	397.22	269.34	299.99	772.70	622.14	694.26	962.66	450.20	252.90	709.38	1,327.58	11,705.43	11,473.99
2028/29 Total indicative rates including GST	\$ 3,672.32	\$ 4,473.91	\$ 7,485.41	\$ 5,595.36	\$ 7,556.86	\$ 4,299.53	\$ 3,596.79	\$ 5,011.38	\$ 3,045.32	\$ 2,064.97	\$ 2,299.95	\$ 5,924.01	\$ 4,769.74	\$ 5,322.64	\$ 7,380.36	\$ 3,451.52	\$ 1,938.93	\$ 5,438.59	\$ 10,178.10	\$ 89,741.60	\$ 87,967.26
Changes - 2029/30 comparing 2028/29 Rates																					
\$ increase (decrease) incl. GST	78.44	79.17	81.88	109.56	129.00	60.02	54.58	55.84	91.38	16.35	35.12	63.39	67.93	65.77	57.68	76.59	33.98	12.89	(15.66)	1,046.01	(304.75)
% increase (decrease) incl. GST	2.14%	1.77%	1.09%	1.96%	1.71%	1.40%	1.52%	1.11%	3.00%	0.79%	1.53%	1.07%	1.42%	1.24%	0.78%	2.22%	1.75%	0.24%	(%0.15)	1.17%	(%0.35)
Summary of movements (GST Exclusive):																					
General Rate/UAGC	(0.33)	(8.96)	(41.37)	(6.25)	(18.77)	(4.76)	(5.91)	(21.14)	4.54	(1.69)	2.88	(28.42)	(14.71)	(21.27)	(45.70)	1.40	4.90	(41.95)	(105.38)	(521.14)	(1,083.22)
Roading rate	5.04	10.29	30.01	8.65	16.26	7.74	8.45	17.71	2.08	5.87	3.09	22.13	13.79	17.78	32.65	3.99	1.86	30.37	68.97	326.31	782.31
Roading Fixed Targeted Rate	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47
Community Boards	0.17	0.17	0.17	0.17	0.17	0.38	0.38	0.38	0.98	0.98	0.38	0.17	0.17	0.17	0.17	0.86	0.38	0.38	0.38	0.17	0.00
Stormwater Fixed Targeted Rate	2.97	2.97	2.97	2.97	2.97	(2.45)	1.91	1.91	0.59	0.00	0.36	0.96	0.96	0.96	0.96	0.96	0.00	0.00	0.00	2.97	0.00
Stormwater rate CV	3.85	7.86	22.91	14.52	27.30	(5.23)	6.44	13.51	1.90	0.00	1.14	3.76	2.34	3.03	5.56	2.88	0.00	0.00	0.00	547.80	0.00
District Growth	0.00	0.00	0.00	18.98	28.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	395.62	0.00
Refuse Removal Rate	7.87	7.87	7.87	7.59	7.59	7.87	7.87	7.87	7.87	7.59	7.87	7.88	7.88	7.88	7.88	7.87	7.59	7.59	7.59	7.59	7.59
Water	26.85	26.85	26.85	26.85	26.85	26.85	26.85	26.85	23.90	0.00	13.35	26.85	26.85	26.85	26.85	26.85	13.35	13.35	13.35	26.85	26.85
Sewerage	20.32	20.32	20.32	20.32	20.32	20.32	0.00	0.00	36.13	0.00	0.00	20.32	20.32	20.32	20.32	20.32	0.00	0.00	0.00	121.93	0.00

Rate Modelling Indicative Rating Examples for Year 10																					
Year 10	Whakatane Urban Low	Whakatane Urban Average	Whakatane Urban high	Whakatane Commercial (less than \$10m) Low	Whakatane Commercial (less than \$10m) average	Edgecumbe Average	Matata Average	Matata High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ohope Low	Ohope Average	Ohope High	Taneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial \$10m Plus (12 pans)	High Value Commercial/ Industrial
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	15,850,000	38,000,000
2030/31 Indication of Rates																					
General Rate	372.99	761.20	2,219.66	639.41	1,202.70	572.42	624.19	1,309.27	153.76	433.88	228.36	1,636.58	1,020.01	1,315.36	2,414.53	295.35	137.78	2,245.54	5,100.05	23,806.58	49,097.51
Uniform Annual General Charge	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72	824.72
Roading CV	168.61	344.11	1,003.42	289.05	543.69	258.77	282.17	591.87	69.51	196.14	103.23	739.83	461.11	594.62	1,091.51	133.51	62.28	1,015.12	2,305.53	10,908.24	26,152.25
Roading Fixed Targeted Rate	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53	52.53
Community Boards	23.82	23.82	23.82	23.82	23.82	19.53	19.53	19.53	48.85	48.85	19.53	23.82	23.82	23.82	23.82	44.35	19.53	19.53	19.53	23.82	-
Stormwater Fixed Targeted Rate	119.47	119.47	119.47	119.47	119.47	160.51	81.68	81.68	22.50	-	35.93	78.33	78.33	78.33	78.33	38.68	-	-	-	119.47	-
Stormwater CV	136.09	277.74	809.90	513.27	965.43	342.34	227.75	477.72	72.65	-	114.45	307.28	191.52	246.97	453.35	116.33	-	-	-	19,369.78	-
District Growth	-	-	-	996.41	1,470.52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,767.97	-
Refuse Removal	322.39	322.39	322.39	286.52	286.52	322.39	322.39	322.39	322.39	286.52	322.39	325.13	325.13	325.13	325.13	322.39	286.52	286.52	286.52	286.52	286.52
Water	802.72	802.72	802.72	802.72	802.72	802.72	802.72	802.72	571.97	-	366.00	802.72	802.72	802.72	802.72	802.72	366.00	366.00	366.00	802.72	802.72
Sewerage	522.30	522.30	522.30	522.30	522.30	522.30	-	-	628.29	-	-	522.30	522.30	522.30	522.30	522.30	-	-	-	3,133.79	-
Total	3,345.64	4,051.00	6,700.93	5,070.22	6,814.42	3,878.23	3,237.68	4,482.43	2,767.17	1,842.64	2,067.14	5,313.24	4,302.19	4,786.50	6,588.94	3,152.88	1,749.36	4,809.96	8,954.88	80,096.14	77,216.25
Plus GST at 15%	501.85	607.65	1,005.14	760.53	1,022.16	581.73	485.65	672.36	415.08	276.40	310.07	796.99	645.33	717.98	988.34	472.93	262.40	721.49	1,343.23	12,014.42	11,582.44
2030/31 Total indicative rates including GST	\$ 3,847.49	\$ 4,658.65	\$ 7,706.07	\$ 5,830.75	\$ 7,836.58	\$ 4,459.96	\$ 3,723.33	\$ 5,154.79	\$ 3,182.25	\$ 2,119.04	\$ 2,377.21	\$ 6,110.23	\$ 4,947.52	\$ 5,504.48	\$ 7,577.28	\$ 3,625.81	\$ 2,011.76	\$ 5,531.45	\$ 10,298.11	\$ 92,110.56	\$ 88,798.69

2029/30 Annual Plan rates																					
General Rate	371.21	757.57	2,209.07	636.36	1,196.96	569.69	621.21	1,303.02	153.03	431.81	227.27	1,628.77	1,015.14	1,309.08	2,403.01	293.94	137.12	2,234.83	5,075.72	23,692.99	48,863.24
Uniform Annual General Charge	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25	808.25
Roading CV	164.06	334.82	976.34	281.25	529.02	251.79	274.56	575.90	67.63	190.85	100.45	719.87	448.66	578.57	1,062.06	129.91	60.60	987.73	2,243.32	10,613.90	25,446.56
Roading Fixed Targeted Rate	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21	51.21
Community Boards	23.73	23.73	23.73	23.73	23.73	19.20	19.20	19.20	48.02	48.02	19.20	23.73	23.73	23.73	23.73	43.57	19.20	19.20	19.20	23.73	-
Stormwater Fixed Targeted Rate	118.97	118.97	118.97	118.97	118.97	160.15	80.02	80.02	26.85	-	35.66	77.76	77.76	77.76	77.76	37.92	-	-	-	118.97	-
Stormwater CV	135.04	275.59	803.62	509.29	957.95	341.56	225.98	474.01	86.70	-	113.58	305.03	190.11	245.16	450.03	114.06	-	-	-	19,219.62	-
District Growth	-	-	-	978.36	1,443.88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,391.73	-
Refuse Removal	315.39	315.39	315.39	279.71	279.71	315.39	315.39	315.39	315.39	279.71	315.39	318.14	318.14	318.14	318.14	315.39	279.71	279.71	279.71	279.71	279.71
Water	779.28	779.28	779.28	779.28	779.28	779.28	779.28	779.28	557.38	-	359.49	779.28	779.28	779.28	779.28	779.28	359.49	359.49	359.49	779.28	779.28
Sewerage	494.39	494.39	494.39	494.39	494.39	494.39	-	-	613.10	-	-	494.39	494.39	494.39	494.39	494.39	-	-	-	2,966.35	-
Total	3,261.53	3,959.20	6,580.25	4,960.80	6,683.35	3,790.91	3,175.10	4,406.28	2,727.56	1,809.85	2,030.50	5,206.43	4,206.67	4,685.57	6,467.86	3,067.92	1,715.58	4,740.42	8,836.90	78,945.74	76,228.27
Plus GST at 15%	489.23	593.88	987.04	744.12	1,002.50	568.64	476.27	660.94	409.13	271.48	304.58	780.96	631.00	702.84	970.18	460.19	257.34	711.06	1,325.54	11,841.86	11,434.24
2029/30 Total indicative rates including GST	\$ 3,750.76	\$ 4,553.08	\$ 7,567.29	\$ 5,704.92	\$ 7,685.85	\$ 4,359.55	\$ 3,651.37	\$ 5,067.22	\$ 3,136.69	\$ 2,081.33	\$ 2,335.08	\$ 5,987.39	\$ 4,837.67	\$ 5,388.41	\$ 7,438.04	\$ 3,528.11	\$ 1,972.92	\$ 5,451.48	\$ 10,162.44	\$ 90,787.60	\$ 87,662.51

Changes - 2030/31 comparing 2029/30 Rates																					
\$ increase (decrease) incl. GST	96.73	105.57	138.78	125.83	150.73	100.42	71.97	87.57	45.55	37.71	42.14	122.83	109.85	116.07	139.24	97.70	38.85	79.97	135.68	1,322.96	1,136.18
% increase (decrease) incl. GST	2.58%	2.32%	1.83%	2.21%	1.96%	2.30%	1.97%	1.73%	1.45%	1.81%	1.80%	2.05%	2.27%	2.15%	1.87%	2.77%	1.97%	1.47%	1.34%	1.46%	1.30%

Summary of movements (GST Exclusive):																					
General Rate/UAGC	18.25	20.10	27.06	19.52	22.21	19.20	19.45	22.72	17.20	18.54	17.56	24.28	21.34	22.75	27.99	17.88	17.13	27.18	40.80	130.06	250.73
Roading rate	4.55	9.29	27.08	7.80	14.67	6.98	7.61	15.97	1.88	5.29	2.78	19.96	12.45	16.05	29.45	3.60	1.68	27.39	62.21	294.34	705.69
Roading Fixed Targeted Rate	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.31
Community Boards	0.09	0.09	0.09	0.09	0.09	0.33	0.33	0.33	0.83	0.83	0.33	0.09	0.09	0.09	0.09	0.78	0.33	0.33	0.33	0.09	0.00
Stormwater Fixed Targeted Rate	0.50	0.50	0.50	0.50	0.50	0.36	1.66	1.66	(4.35)	0.00	0.27	0.57	0.57	0.57	0.57	0.76	0.00	0.00	0.00	0.50	0.00
Stormwater rate CV	1.05	2.15	6.28	3.98	7.48	0.78	1.77	3.71	(14.05)	0.00	0.87	2.25	1.41	1.81	3.32	2.27	0.00	0.00	0.00	150.16	0.00
District Growth	0.00	0.00	0.00	18.05	26.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	376.24	0.00
Refuse Removal Rate	7.00	7.00	7.00	6.81	6.81	7.00	7.00	7.00	7.00	6.81	7.00	6.99	6.99	6.99	6.99	7.00	6.81	6.81	6.81	6.81	6.82
Water	23.44	23.44	23.44	23.44	23.44	23.44	23.44	23.44	14.59	0.00	6.51	23.44	23.44	23.44	23.44	23.44	6.51	6.51	6.51	23.44	23.44
Sewerage	27.91	27.91	27.91	27.91	27.91	27.91	0.00	0.00	15.19	0.00	0.00	27.91	27.91	27.91	27.91	27.91	0.00	0.00	0.00	167.44	0.00

## Key Capital Project Summary 2021-31 LTP (Inflated)

Activity	Project	Funding	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Roads & Footpaths	Road To Zero - Safety improvements	LOAN 36 SUBSIDY 64	1,800,000	0	0	0	0	0	0	0	0	0	1,800,000
Roads & Footpaths	Blueberry Curves Safety Improvements	LOAN 36 SUBSIDY 64	380,000	3,526,020	0	0	0	0	0	0	0	0	3,906,020
Roads & Footpaths	Keepa Road Improvements	DEVCON 37 SUBSIDY 63	0	0	392,914	3,638,777	0	0	0	0	0	0	4,031,692
Roads & Footpaths	Seal Extensions	LOAN 100	500,000	515,500	530,965	546,363	562,208	578,512	595,288	612,552	630,316	648,595	5,720,298
Roads & Footpaths	Low Cost Low Risk Improvements	LOAN 36 SUBSIDY 64	735,000	3,283,220	2,214,124	3,114,269	3,204,583	3,297,516	3,393,144	3,491,545	3,592,800	3,696,991	30,023,190
Roads & Footpaths	Active Whakatāne	DEVCON 3.8 LOAN 32.2 SUBSIDY 64	1,000,000	1,031,000	1,061,930	1,092,726	1,124,415	1,157,023	1,190,577	1,225,103	1,260,631	1,297,190	11,440,595
Roads & Footpaths	Low Cost Low Risk Structure Improvements (Mimiha Stream Bridge)	SUBSIDY 100	0	0	1,051,311	0	0	0	0	0	0	0	1,051,311
Water Supply	Whakatāne Water Sludge Treatment	LOAN 100	0	828,000	1,061,910	1,090,582	0	0	0	0	0	0	2,980,492
Water Supply	Whakatāne Coastlands Link Main	DEVCON 98 LOAN 2	0	0	0	0	0	0	0	0	635,824	0	635,824
Water Supply	Ōhope Pipe Upgrades	LOAN 50 RENEWAL 50	0	0	0	708,878	0	0	0	0	0	0	708,878
Water Supply	Equalised Scheme Water Take Consents	RENEWAL 100	0	0	0	163,587	112,221	0	0	0	0	0	275,808
Water Supply	Equalised Scheme Water Storage	LOAN 50 RENEWAL 50	0	0	0	109,058	140,276	144,204	3,571,639	34,435	0	1,022,635	5,022,247
Water Supply	Whakatāne Water Treatment Plant Upgrade	LOAN 100	400,000	517,500	3,929,067	1,635,872	0	0	0	0	0	0	6,482,439
Water Supply	Blueberry Curves Water Main Relocation	LOAN 70 RENEWAL 30	34,000	543,375	0	0	0	0	0	0	0	0	577,375
Water Supply	Equalised New Water Source & Treatment	LOAN 100	0	0	0	0	0	0	0	0	0	3,277,675	3,277,675
Water Supply	Murupara Water Storage Renewals	RENEWAL 100	0	0	0	0	39,277	0	476,219	0	0	0	515,496
Water Supply	Murupara Treatment Upgrades	LOAN 100	0	31,050	477,860	0	0	0	0	0	0	0	508,910
Water Supply	Murupara Water Take Consent	RENEWAL 100	0	0	0	65,435	44,888	0	0	0	0	0	110,323
Water Supply	Taneatua Bore replacement	RENEWAL 100	0	0	0	0	0	0	0	0	0	524,428	524,428
Water Supply	Plains Water Storage Renewals	RENEWAL 100	30,000	0	2,760,966	2,835,512	0	0	357,164	0	0	0	5,983,642
Water Supply	Plains Water Treatment Upgrades	LOAN 100	800,000	517,500	0	0	0	0	0	0	0	0	1,317,500
Water Supply	Te Mahoe Water Take Consent	RENEWAL 100	30,000	0	0	0	0	0	0	0	0	0	30,000
Water Supply	Otumahi Water Storage	LOAN 95 RENEWAL 5	500,000	4,657,500	0	0	0	40,377	315,495	0	0	0	5,513,372
Sewage Treatment & Disposal	Whakatane Waste Water Emergency Storage	DEVCON 6.8 LOAN 93.2	0	0	0	0	0	0	952,437	614,917	635,824	0	2,203,179
Sewage Treatment & Disposal	Upgrade Whakatāne Waste Water Treatment Plant	LOAN 70 RENEWAL 30	700,000	207,000	0	1,472,285	392,773	461,452	0	491,934	0	524,428	4,249,872
Sewage Treatment & Disposal	Equalised Sewer Networks	RENEWAL 100	200,000	207,000	212,382	218,116	617,215	634,497	654,801	676,409	699,407	721,088	4,840,914
Sewage Treatment & Disposal	Equalised Waste Water Treatment Plant	LOAN 50 RENEWAL 50	0	0	0	0	0	1,153,630	2,381,093	2,459,669	6,358,244	26,221,399	38,574,036
Sewage Treatment & Disposal	Whakatane Waste Water discharge Consent	RENEWAL 100	0	0	371,669	654,349	0	0	0	0	0	0	1,026,017
Sewage Treatment & Disposal	Ohope Sewer Rising Main Renewal	RENEWAL 100	0	0	0	0	0	0	0	0	0	1,093,432	1,093,432
Sewage Treatment & Disposal	Edgecumbe Wastewater discharge consent	RENEWAL 100	0	0	106,191	654,349	336,663	0	0	0	0	0	1,097,202
Sewage Treatment & Disposal	Matata Wastewater Scheme	LOAN 50 SUBSIDY 50	600,000	724,500	3,114,936	7,452,307	7,174,653	0	0	0	0	0	19,066,396
Sewage Treatment & Disposal	Murupara Wastewater discharge consent	LOAN 100	0	103,500	159,287	218,116	280,552	0	0	0	0	0	761,455
Sewage Treatment & Disposal	Taneatua Wastewater discharge Consent	RENEWAL 100	0	0	106,191	109,058	224,442	0	0	0	0	0	439,691
Stormwater Drainage	Whakatane Western Catchment upgrade	DEVCON 5 LOAN 20 RENEWAL 75	335,000	3,379,275	796,433	0	0	0	0	0	0	0	4,510,708
Stormwater Drainage	Whakatāne Stormwater Pipe upgrades	LOAN 70 RENEWAL 30	0	51,750	796,433	0	0	0	59,527	922,376	0	0	1,830,086
Stormwater Drainage	Ōhope Maraetōtara Stream	LOAN 100	80,000	0	0	0	0	0	0	0	0	0	80,000
Stormwater Drainage	Edgecumbe Stormwater Study	LOAN 100	0	25,875	79,643	0	0	0	0	0	0	0	105,518
Stormwater Drainage	Apanui Linear Park	LOAN 100	0	25,875	1,486,674	54,529	28,055	0	0	0	0	0	1,595,133
Stormwater Drainage	Edgecumbe Stormwater Consent	LOAN 100	0	0	0	163,587	0	0	0	0	0	0	163,587
Stormwater Drainage	Matatā Stormwater Consent	LOAN 100	0	0	0	0	168,331	0	0	0	0	0	168,331
Stormwater Drainage	Murupara Stormwater Consent	LOAN 100	0	0	0	0	134,665	0	0	0	0	0	134,665
Stormwater Drainage	Tāneatua Stormwater Consent	LOAN 100	0	0	69,024	0	0	0	0	0	0	0	69,024
Stormwater Drainage	Te Teko Stormwater Consent	LOAN 100	0	0	0	70,888	0	0	0	0	0	0	70,888
Stormwater Drainage	Te Mahoe Stormwater Consent	LOAN 100	0	0	0	70,888	0	0	0	0	0	0	70,888
Waste Management and Minimisation	Local Organic Waste Processing Plant	SUBSIDY 100	80,000	321,300	0	169,627	0	0	0	0	0	0	570,927
Community Experience	Library Collection Improvements	LOAN 50 RENEWAL 50	10,000	20,400	31,212	42,407	53,963	65,921	78,215	90,908	104,010	117,416	614,451
Community Experience	Playground Shade Sails	LOAN 100	0	40,760	41,453	42,116	42,790	43,389	44,083	44,833	45,550	46,142	391,116
Community Experience	Tidal Pool and Safe Swimming Area Remediation	RESTRICT 100	100,000	101,900	0	0	0	0	0	0	0	0	201,900
Community Experience	Sullivan Lake Footpath & Retaining Walls	RESTRICT 100	11,000	5,095	0	12,635	0	13,017	0	13,450	0	13,843	69,039
Community Experience	Significant Sites (incl Tois Track)	RENEWAL 100	75,000	50,950	62,179	63,174	70,604	75,931	77,146	49,316	89,392	41,528	655,220
Community Experience	Whakatāne - New Cemetery	LOAN 100	0	509,500	518,162	0	802,313	813,545	0	0	0	0	2,643,520
Community Experience	Whakatāne Harbour Eastern Wall Strengthening	RESTRICT 100	0	478,930	0	0	0	0	0	0	0	0	478,930
Community Experience	In Town Wharf Remediation	LOAN 45.31 RENEWAL 35.69 RESTRICT 19	100,000	0	0	0	0	0	0	0	0	0	100,000
Community Experience	Waterfront Promenade	DEVCON 4.375 GENRATE 0.625 OPEXRES 38.125 RENEWAL 6	5,175,000	1,146,375	0	0	0	0	0	0	0	0	6,321,375
Community Experience	Kakahoroa Development (Civic Heart)	DEVCON 4.375 GENRATE 0.625 OPEXRES 38.125 RENEWAL 6	5,175,000	1,146,375	0	0	0	0	0	0	0	0	6,321,375
Community Experience	Holiday Park Renewals	RENEWAL 100	50,000	50,950	51,816	52,645	53,488	54,236	55,104	56,041	56,938	57,678	538,896



Activity	Project	Funding	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Community Experience	Holiday Park Upgrades	LOAN 100	50,000	50,950	51,816	52,645	53,488	54,236	55,104	56,041	56,938	57,678	538,896
Community Experience	Multi Sport Event Centre	DEVCON 4.8 LOAN 35.8 RENEWAL 9.4 SUBSIDY 50	50,000	101,900	103,632	3,948,391	6,097,579	0	0	0	0	0	10,301,502
Community Experience	Seismic Strengthening - Waimana and Te Teko Halls	LOAN 100	0	0	0	0	0	0	0	494,864	0	0	494,864
Community Experience	Boat Harbour Purchase of Shares	LOAN 100	0	8,460,480	1,295,404	0	0	0	0	0	0	0	9,755,884
Corporate & District Activities	Investigate ERP Replacement	LOAN 25 RENEWAL 75	200,000	2,048,000	2,078,720	0	0	0	0	0	0	0	4,326,720
Corporate & District Activities	Investigate Replacement Asset Management System	LOAN 100	0	0	0	0	215,634	110,189	0	0	0	0	325,823
Corporate & District Activities	LED Lighting at Exhibition Centre	LOAN 100	15,000	81,920	0	0	0	0	0	0	0	0	96,920
Corporate & District Activities	Library HVAC	LOAN 50 RENEWAL 50	250,000	0	0	0	0	0	0	0	0	0	250,000
Corporate & District Activities	Civic Centre Upgrade and Green Option	LOAN 100	0	3,864,576	0	0	0	0	0	0	0	0	3,864,576
Council Controlled Activities	Replacement of Windsock structures	LOAN 25 OPEXRES 25 SUBSIDY 50	50,000	0	0	0	0	0	0	0	0	0	50,000
Council Controlled Activities	Runway Lighting Navigation Upgrade	LOAN 25 OPEXRES 25 SUBSIDY 50	200,000	0	0	0	0	0	0	0	0	0	200,000
			19,715,000	38,655,800	25,014,302	30,523,172	21,975,073	8,697,675	14,257,036	11,334,392	14,165,874	39,362,145	223,700,469
All Other Capital Projects (Includes Renewals)			10,956,480	11,554,562	14,440,985	13,942,802	12,833,935	14,567,138	13,837,945	15,176,776	14,176,405	16,394,769	137,881,798
+ All Cost Centres			30,671,480	50,210,363	39,455,286	44,465,974	34,809,008	23,264,813	28,094,980	26,511,168	28,342,279	55,756,914	361,582,267

## Capital Expenditure for Groups of Activities

			Working LTP		
	2022	2023	2024	2025	2026
LTP Reporting Structure	30,671,480.00	50,210,362.64	39,455,286.46	44,465,974.11	34,809,008.43
Leadership & Community	0.00	0.00	0.00	106,016.76	0.00
Strategy & Futures	124,847.00	109,629.60	242,767.98	185,841.02	88,244.93
Roads & Footpaths	10,319,000.00	14,442,763.50	11,558,046.12	15,274,123.61	11,763,629.97
Water Supply	2,799,000.00	8,280,000.00	9,484,980.12	8,059,397.80	1,461,115.38
Sewage Treatment & Disposal	1,729,000.00	1,706,197.50	4,616,476.39	12,119,996.15	9,548,124.19
Stormwater Drainage	485,000.00	4,020,975.00	6,100,672.95	1,455,926.40	802,379.03
Waste Management and Minimisation	106,438.00	361,634.88	60,382.74	201,256.92	17,483.86
Community Safety	0.00	0.00	20,808.00	0.00	0.00
Community Experience	12,447,476.00	14,059,432.15	3,944,493.47	5,748,738.61	9,326,552.53
Corporate & District Activities	2,390,719.00	7,159,264.25	3,426,658.71	1,190,456.85	1,696,227.67
Council Controlled Activities	270,000.00	70,465.76	0.00	124,220.00	105,250.87

			Working LTP		
	2027	2028	2029	2030	2031
LTP Reporting Structure	23,264,812.86	28,094,980.01	26,511,168.38	28,342,279.18	55,756,914.46
Leadership & Community	0.00	0.00	0.00	0.00	0.00
Strategy & Futures	174,555.62	124,762.70	146,108.43	172,945.66	219,229.44
Roads & Footpaths	12,147,585.09	12,208,173.76	12,562,210.80	13,109,306.48	13,564,713.37
Water Supply	1,286,297.75	5,984,876.96	1,737,756.11	2,453,010.62	6,404,576.75
Sewage Treatment & Disposal	3,910,806.62	5,369,364.45	5,419,880.52	8,411,957.11	30,096,921.98
Stormwater Drainage	634,496.65	452,407.65	1,451,204.68	356,061.68	681,756.38
Waste Management and Minimisation	103,498.68	69,410.07	54,055.02	53,800.95	57,262.53
Community Safety	0.00	0.00	0.00	0.00	0.00
Community Experience	2,995,483.40	2,220,416.58	3,708,230.67	2,065,326.41	2,780,357.35
Corporate & District Activities	1,923,285.20	1,635,565.32	1,381,410.82	1,597,596.59	1,753,472.26
Council Controlled Activities	88,803.83	30,002.53	50,311.32	122,273.69	198,624.40

## Prospective Statement of Cash Flows

AP 2021 \$000		AP 2022 \$000	AP 2023 \$000	AP 2024 \$000	AP 2025 \$000	AP 2026 \$000	AP 2027 \$000	AP 2028 \$000	AP 2029 \$000	AP 2030 \$000	AP 2031 \$000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<i>Cash will be provided from :</i>											
60,218	Rates and Service Charges	51,430	54,936	58,684	59,035	60,752	62,273	63,728	64,767	66,044	67,804
127	Development Contributions	368	379	388	397	1,018	835	428	439	451	463
6	Sundry Revenue	5	8	8	8	9	9	9	9	9	9
11,620	User Fees	12,156	12,198	12,160	12,490	13,210	12,730	13,481	13,829	14,158	14,501
25,575	Subsidies and Grants	19,302	16,611	15,750	24,303	22,815	13,723	13,958	14,358	14,858	15,358
45	Interest Received - External	45	46	47	48	49	49	50	51	52	53
	Regional Council Rates	12,000	12,001	12,002	12,003	12,004	12,005	12,006	12,007	12,008	12,009
<b>97,591</b>	<b>Total Operating Cash Provided</b>	<b>95,306</b>	<b>96,180</b>	<b>99,038</b>	<b>108,283</b>	<b>109,857</b>	<b>101,624</b>	<b>103,660</b>	<b>105,460</b>	<b>107,581</b>	<b>110,197</b>
<i>Cash will be applied to :</i>											
-64,750	Suppliers and Employees	-54,582	-55,613	-56,197	-57,748	-59,738	-61,081	-61,838	-63,145	-64,839	-66,336
-2,599	Interest on Public Debt	-2,007	-2,585	-2,898	-2,949	-3,052	-3,065	-3,250	-3,597	-3,982	-4,730
-12,074	Regional Council Rates	-12,000	-12,000	-12,000	-12,000	-12,000	-12,000	-12,000	-12,000	-12,000	-12,000
<b>-79,423</b>	<b>Total Operating Cash Applied</b>	<b>-68,590</b>	<b>-70,199</b>	<b>-71,095</b>	<b>-72,697</b>	<b>-74,790</b>	<b>-76,146</b>	<b>-77,087</b>	<b>-78,742</b>	<b>-80,821</b>	<b>-83,065</b>
18,168	Net Cashflows from Operating Activities	26,717	25,981	27,943	35,586	35,066	25,479	26,573	26,718	26,760	27,131
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>											
<i>Cash will be provided from :</i>											
0	Proceeds from sale of property, plant and equipment	2,057	0	2,225	2,525	719	0	0	0	0	0
<b>0</b>	<b>Total Investing Cash Provided</b>	<b>2,057</b>	<b>0</b>	<b>2,225</b>	<b>2,525</b>	<b>719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Cash will be spent on :</i>											
-33,264	Purchase of property, plant and equipment	-23,208	-37,575	-34,814	-40,302	-31,674	-21,240	-25,679	-24,236	-25,812	-50,353
-160	Purchase of investments	-288	-8,670	-1,702	-370	-335	-419	-390	-404	-436	-754
<b>-33,424</b>	<b>Total Investing Cash Applied</b>	<b>-23,496</b>	<b>-46,245</b>	<b>-36,516</b>	<b>-40,672</b>	<b>-32,009</b>	<b>-21,659</b>	<b>-26,068</b>	<b>-24,639</b>	<b>-26,247</b>	<b>-51,107</b>
-33,424	Net Cashflows from Investing Activities	-21,439	-46,245	-34,291	-38,147	-31,290	-21,659	-26,068	-24,639	-26,247	-51,107
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>											
<i>Cash will be provided from :</i>											
23,000	Loans raised	5,822	24,830	20,839	11,847	11,856	9,864	15,873	20,881	20,890	21,899
<b>23,000</b>	<b>Total Financing Cash Provided</b>	<b>5,822</b>	<b>24,830</b>	<b>20,839</b>	<b>11,847</b>	<b>11,856</b>	<b>9,864</b>	<b>15,873</b>	<b>20,881</b>	<b>20,890</b>	<b>21,899</b>
<i>Cash will be spent on :</i>											
-8,000	Repayment of Public Debt	-5,000	-9,000	-10,000	-11,000	-11,000	-9,000	-15,000	-20,000	-20,000	-11,000
<b>-8,000</b>	<b>Total Financing Cash Applied</b>	<b>-5,000</b>	<b>-9,000</b>	<b>-10,000</b>	<b>-11,000</b>	<b>-11,000</b>	<b>-9,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>-20,000</b>	<b>-11,000</b>
15,000	Net Cashflows from Financing Activities	822	15,830	10,839	847	856	864	873	881	890	10,899
-256	Net increase (decrease) in cash held	6,100	-4,434	4,491	-1,714	4,632	4,684	1,377	2,960	1,403	-13,077
5,454	Plus opening cash balance	-1,372	4,728	294	4,785	3,071	7,703	12,387	13,764	16,724	18,127
5,198	Closing Cash Position	4,728	294	4,785	3,071	7,703	12,387	13,764	16,724	18,127	5,050



## Prospective Statement of Financial Position

AP 2021 \$000		AP 2022 \$000	AP 2023 \$000	AP 2024 \$000	AP 2025 \$000	AP 2026 \$000	AP 2027 \$000	AP 2028 \$000	AP 2029 \$000	AP 2030 \$000	AP 2031 \$000
<b>NET INVESTMENT IN COUNCIL CONTROLLED ORGANISATIONS</b>											
	Whakatāne Airport	5,927	5,670	5,407	5,140	4,867	4,573	4,276	3,969	3,642	3,316
1,494	Local Government Funding Agency	1,172	1,547	1,797	1,797	1,797	1,797	1,797	1,797	1,797	2,047
1,494	Net Investment	7,099	7,217	7,204	6,937	6,664	6,370	6,073	5,766	5,439	5,363

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## Prospective Statement of Financial Position

AP 2021 \$000		AP 2022 \$000	AP 2023 \$000	AP 2024 \$000	AP 2025 \$000	AP 2026 \$000	AP 2027 \$000	AP 2028 \$000	AP 2029 \$000	AP 2030 \$000	AP 2031 \$000
<b>PUBLIC EQUITY</b>											
461505	Retained Earnings	442,429	449,822	458,821	474,852	487,228	489,168	489,562	489,359	489,435	488,558
14758	Restricted Equity	12,689	12,115	11,758	9,450	9,392	8,617	8,501	8,392	7,621	7,548
225958	Asset Revaluation Reserves	225,908	236,363	249,739	270,610	281,976	297,239	320,655	333,291	350,441	376,771
<b>702,221</b>	<b>Total Public Equity</b>	<b>681,027</b>	<b>698,300</b>	<b>720,318</b>	<b>754,912</b>	<b>778,596</b>	<b>795,024</b>	<b>818,718</b>	<b>831,042</b>	<b>847,497</b>	<b>872,877</b>
<b>CURRENT ASSETS</b>											
5198	Cash and Cash Equivalents	4,728	294	4,785	3,071	7,703	12,387	13,764	16,724	18,127	5,050
283	Other Current Assets	263	268	273	277	283	288	294	299	305	311
16882	Trade and Other Receivables	17,172	17,347	17,919	19,768	20,082	18,436	18,843	19,203	19,627	20,150
3908	Assets Held for Sale	3,057	5,282	7,807	8,526	9,026	9,026	9,026	9,026	9,026	9,026
<b>26,271</b>	<b>Total Current Assets</b>	<b>25,220</b>	<b>23,191</b>	<b>30,783</b>	<b>31,643</b>	<b>37,094</b>	<b>40,137</b>	<b>41,927</b>	<b>45,252</b>	<b>47,085</b>	<b>34,537</b>
<b>NON CURRENT ASSETS</b>											
38,748	Investment Property	36,720	37,416	38,274	39,060	39,855	40,726	41,579	42,451	43,351	44,333
725,342	Property, Plant and Equipment	699,134	726,581	753,905	791,597	810,147	820,415	842,357	851,134	866,153	914,023
16,346	Work in Progress	10,237	11,685	14,907	15,175	17,297	21,609	21,575	22,138	21,607	21,385
7,031	Other Non Current Assets	13,252	19,145	16,607	15,621	14,848	14,554	14,257	13,950	13,623	13,547
<b>787,467</b>	<b>Total Non Current Assets</b>	<b>759,344</b>	<b>794,828</b>	<b>823,693</b>	<b>861,453</b>	<b>882,146</b>	<b>897,304</b>	<b>919,768</b>	<b>929,674</b>	<b>944,734</b>	<b>993,288</b>
<b>813,738</b>	<b>Total Assets</b>	<b>784,564</b>	<b>818,018</b>	<b>854,476</b>	<b>893,095</b>	<b>919,241</b>	<b>937,441</b>	<b>961,695</b>	<b>974,926</b>	<b>991,819</b>	<b>1,027,825</b>
<b>CURRENT LIABILITIES</b>											
10,318	Trade and Other Payables	15,886	16,143	18,514	21,427	22,643	22,978	23,167	23,494	23,917	24,291
2,795	Employee Benefit Liabilities	2,576	2,622	2,670	2,718	2,769	2,822	2,875	2,930	2,986	3,043
5,000	Borrowings	9,000	10,000	11,000	11,000	9,000	15,000	7,000	15,000	10,000	-
<b>18,113</b>	<b>Total Current Liabilities</b>	<b>27,462</b>	<b>28,766</b>	<b>32,183</b>	<b>35,144</b>	<b>34,412</b>	<b>40,800</b>	<b>33,043</b>	<b>41,424</b>	<b>36,903</b>	<b>27,334</b>
<b>NON CURRENT LIABILITIES</b>											
596	Provisions	848	863	879	895	912	929	947	965	983	1,002
85,215	Borrowings	68,000	82,000	91,000	91,000	93,000	87,000	95,000	87,000	92,000	112,000
7,591	Other Non Current Liabilities	7,228	8,090	10,095	11,145	12,321	13,688	13,987	14,495	14,436	14,612
<b>93,402</b>	<b>Total Non Current Liabilities</b>	<b>76,076</b>	<b>90,953</b>	<b>101,974</b>	<b>103,040</b>	<b>106,233</b>	<b>101,617</b>	<b>109,934</b>	<b>102,460</b>	<b>107,418</b>	<b>127,614</b>
<b>111,515</b>	<b>Total Liabilities</b>	<b>103,537</b>	<b>119,718</b>	<b>134,157</b>	<b>138,184</b>	<b>140,645</b>	<b>142,417</b>	<b>142,977</b>	<b>143,884</b>	<b>144,322</b>	<b>154,948</b>
<b>702,223</b>	<b>Net Assets</b>	<b>681,027</b>	<b>698,300</b>	<b>720,318</b>	<b>754,912</b>	<b>778,596</b>	<b>795,024</b>	<b>818,718</b>	<b>831,042</b>	<b>847,497</b>	<b>872,877</b>

## Prospective Statement of Changes in Net Assets and Equity

AP 2021 \$000		AP 2022 \$000	AP 2023 \$000	AP 2024 \$000	AP 2025 \$000	AP 2026 \$000	AP 2027 \$000	AP 2028 \$000	AP 2029 \$000	AP 2030 \$000	AP 2031 \$000
471,879	Accumulated Funds at the start of the year	447,053	455,119	461,937	470,579	484,302	496,620	497,785	498,063	497,751	497,056
4,383	Net Surplus for the year	8,065	6,818	8,643	13,722	12,318	1,165	278	(311)	(696)	(950)
476,262	Accumulated Funds at the end of the year	455,118	461,937	470,580	484,301	496,620	497,785	498,063	497,752	497,055	496,106
205,958	Asset Revaluation Reserve at the start of the year	207,837	225,908	236,363	249,739	270,610	281,976	297,239	320,655	333,291	350,441
20,000	Revaluation of Assets	18,071	10,455	13,377	20,871	11,367	15,263	23,416	12,636	17,149	26,330
225,958	Asset Revaluation Reserve at the end of the year	225,908	236,363	249,739	270,610	281,976	297,239	320,655	333,291	350,441	376,771
702,220	Equity at the end of the year	681,026	698,300	720,319	754,911	778,596	795,024	818,718	831,043	847,496	872,877

## Notes to the Prospective Statement of Comprehensive Revenue and Expense

AP 2021 \$000	AP 2022 \$000	AP 2023 \$000	AP 2024 \$000	AP 2025 \$000	AP 2026 \$000	AP 2027 \$000	AP 2028 \$000	AP 2029 \$000	AP 2030 \$000	AP 2031 \$000
<b>NOTE 1 : GENERAL RATES BY ACTIVITY</b>										
2,923 Leadership	3,207	3,194	3,205	3,290	3,371	3,365	3,482	3,556	3,527	3,683
4,242 Strategy and Futures	4,892	5,091	5,190	5,183	5,072	5,455	5,400	5,313	5,364	5,419
-31 Roads and Footpaths	(31)	(31)	(32)	(33)	(34)	(35)	(35)	(36)	(37)	(38)
0 Water Supply	0	0	0	0	0	0	0	0	0	0
438 Sewage Treatment and Disposal	417	442	469	525	581	612	613	614	266	267
322 Stormwater Drainage	324	322	321	317	316	317	317	318	319	320
1,847 Waste Management & Minimisation	1,627	1,675	1,702	1,746	1,764	1,775	1,814	1,843	1,873	1,923
3,666 Community Safety	3,967	3,952	4,102	4,063	4,170	4,261	4,343	4,389	4,560	4,602
10,867 Community Experience	11,606	11,840	12,017	12,155	12,480	12,761	13,186	13,185	13,429	13,667
212 Corporate & District Activities	(1,383)	81	1,716	645	718	698	643	610	436	431
<b>24,486 Total General Rates</b>	<b>24,626</b>	<b>26,566</b>	<b>28,690</b>	<b>27,892</b>	<b>28,438</b>	<b>29,210</b>	<b>29,762</b>	<b>29,793</b>	<b>29,738</b>	<b>30,275</b>
800 Plus Rates Penalties	800	816	832	848	863	879	894	909	925	939
-560 Less Rates Remissions	(550)	(560)	(570)	(580)	(591)	(602)	(614)	(626)	(637)	(650)
<b>24,726 General Rates Levied</b>	<b>24,876</b>	<b>26,822</b>	<b>28,952</b>	<b>28,160</b>	<b>28,710</b>	<b>29,487</b>	<b>30,042</b>	<b>30,077</b>	<b>30,025</b>	<b>30,564</b>
<b>NOTE 2 : TARGETED RATES BY ACTIVITY</b>										
272 Leadership	361	369	376	383	390	399	405	412	421	428
887 Strategy and Futures	1,012	1,029	1,048	1,066	1,089	1,114	1,127	1,148	1,170	1,192
5,857 Roads and Footpaths	6,032	6,597	6,840	7,015	7,255	7,462	7,708	7,979	8,276	8,552
5,352 Water Supply	7,148	7,614	8,291	8,725	9,036	9,156	9,372	9,675	10,029	10,308
4,510 Sewage Treatment and Disposal	5,063	5,215	5,379	5,515	5,723	5,882	6,088	6,368	6,709	7,135
3,118 Stormwater Drainage	3,650	3,807	4,042	4,211	4,451	4,608	4,686	4,667	4,818	4,886
2,599 Waste Management & Minimisation	3,288	3,485	3,758	3,963	4,101	4,172	4,306	4,450	4,604	4,747
0 Community Safety	0	0	0	0	0	0	0	0	0	0
0 Community Experience	0	0	0	0	0	0	0	0	0	0
824 Corporate & District Activities	0	0	0	0	0	0	0	0	0	0
<b>23,419 Total Targeted Rates</b>	<b>26,555</b>	<b>28,116</b>	<b>29,734</b>	<b>30,878</b>	<b>32,046</b>	<b>32,792</b>	<b>33,692</b>	<b>34,698</b>	<b>36,027</b>	<b>37,248</b>
<b>NOTE 3 : DEPRECIATION AND AMORTISATION</b>										
12 Leadership and Community	15	16	16	16	25	25	26	26	27	27
155 Strategy and Futures	105	107	110	112	114	116	118	120	122	124
5,642 Roads and Footpaths	8,570	8,893	9,286	9,589	9,996	10,286	10,584	10,891	11,207	11,532
2,454 Water Supply	2,441	2,527	2,640	2,727	3,060	3,253	3,357	3,676	3,801	3,940
1,691 Sewage Treatment and Disposal	1,818	1,883	1,934	1,998	2,055	2,820	2,910	3,006	3,108	3,324
1,246 Stormwater Drainage	1,493	1,548	1,591	1,759	1,830	1,938	2,007	2,078	2,206	2,274
78 Waste Management & Minimisation	52	53	54	56	63	64	65	66	67	68
9 Community Safety	10	10	10	10	10	10	11	11	11	11
3,544 Community Experience	3,627	3,706	4,281	4,351	4,423	4,751	5,032	5,118	5,213	5,284
1,741 Corporate & District Activities	1,250	1,334	1,457	2,370	2,417	2,470	2,535	2,590	1,662	1,707
21 Council Controlled Activities										
<b>16,593 Total Depreciation and Amortisation</b>	<b>19,381</b>	<b>20,077</b>	<b>21,378</b>	<b>22,987</b>	<b>23,993</b>	<b>25,733</b>	<b>26,645</b>	<b>27,582</b>	<b>27,425</b>	<b>28,290</b>

## Prospective Statement of Comprehensive Revenue and Expense

AP 2021 \$000		AP 2022 \$000	AP 2023 \$000	AP 2024 \$000	AP 2025 \$000	AP 2026 \$000	AP 2027 \$000	AP 2028 \$000	AP 2029 \$000	AP 2030 \$000	AP 2031 \$000
<b>REVENUE</b>											
11,620	Revenue from activities	12,770	13,042	14,147	13,520	14,002	14,495	14,236	14,598	14,942	15,299
28,790	Subsidies and Grants	19,302	16,611	15,750	24,303	22,815	13,723	13,958	14,358	14,858	15,358
48,144	Rates Revenue Notes 1 and 2	51,430	54,937	58,686	59,038	60,756	62,278	63,734	64,774	66,052	67,813
-	Vested Assets	0	0	0	0	0	0	0	0	0	0
500	Gains on revaluation of investment property	0	0	0	0	0	0	0	0	0	0
127	Development and Financial Contributions	384	395	405	415	1,400	435	447	459	472	484
45	Finance Revenue	45	46	47	48	49	49	50	51	52	53
<b>89,226</b>	<b>Total Revenue</b>	<b>83,932</b>	<b>85,032</b>	<b>89,034</b>	<b>97,323</b>	<b>99,021</b>	<b>90,980</b>	<b>92,426</b>	<b>94,241</b>	<b>96,376</b>	<b>99,007</b>
<b>EXPENDITURE</b>											
44,600	Other Expenses	32,754	33,538	33,899	35,116	36,744	37,650	38,438	39,095	40,906	41,708
21,050	Personnel Costs	21,513	21,755	21,952	22,283	22,641	23,074	23,518	23,970	24,432	24,902
16,594	Depreciation and Amortisation Note 3	19,381	20,077	21,378	22,987	23,993	25,733	26,645	27,582	27,425	28,290
2,599	Finance Costs	2,007	2,585	2,898	2,949	3,052	3,065	3,250	3,597	3,982	4,730
<b>84,843</b>	<b>Total Expenditure</b>	<b>75,655</b>	<b>77,956</b>	<b>80,127</b>	<b>83,334</b>	<b>86,430</b>	<b>89,522</b>	<b>91,850</b>	<b>94,245</b>	<b>96,745</b>	<b>99,630</b>
-	Share of joint venture surplus / (deficit)	(212)	(257)	(264)	(267)	(273)	(293)	(298)	(307)	(327)	(326)
<b>4,383</b>	<b>Net Surplus (Deficit)</b>	<b>8,065</b>	<b>6,818</b>	<b>8,643</b>	<b>13,722</b>	<b>12,318</b>	<b>1,165</b>	<b>278</b>	<b>(311)</b>	<b>(696)</b>	<b>(950)</b>
<b>OTHER COMPREHENSIVE REVENUE AND EXPENSE</b>											
20,000	Gains on asset revaluation	18,071	10,455	13,377	20,871	11,367	15,263	23,416	12,636	17,149	26,330
<b>24,383</b>	<b>Total comprehensive revenue and expenditure for the year</b>	<b>26,135</b>	<b>17,273</b>	<b>22,020</b>	<b>34,592</b>	<b>23,685</b>	<b>16,428</b>	<b>23,694</b>	<b>12,325</b>	<b>16,454</b>	<b>25,380</b>



# Long-Term Plan disclosure statement for period commencing 1 July 2021

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities and general financial dealings.

The Council is required to include this statement in its Long-Term Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

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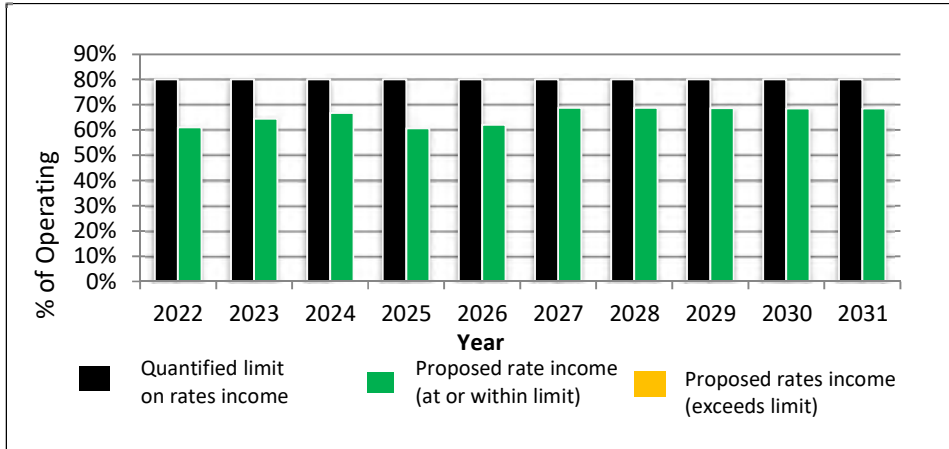
## Rates Affordability Benchmark

The Council meets the rates affordability benchmark if:

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

### Rates Income Affordability

*The quantified limit on rates income is 80% of operating revenue*

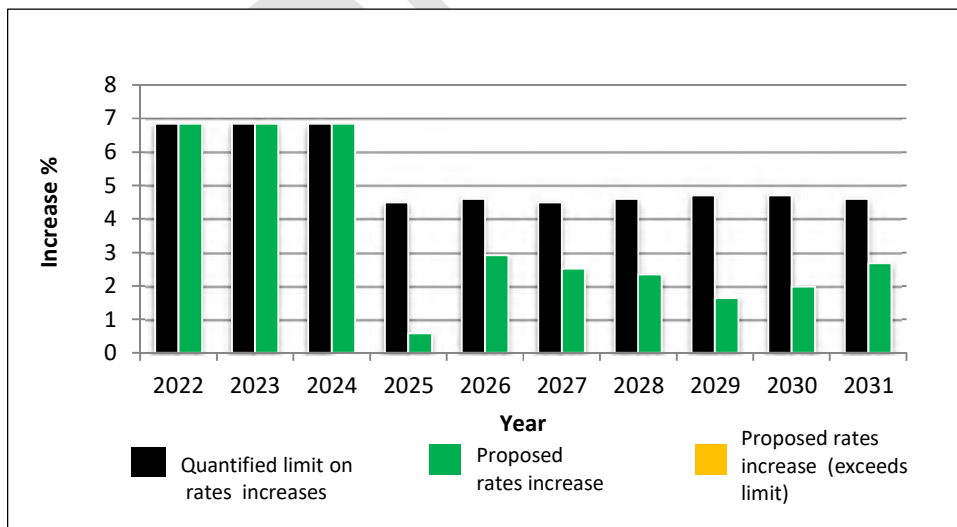


### Rates Increases Affordability

The following graph compares the Council's planned rates increases with a quantified limit on rates increases contained in the Financial Strategy included in the Long Term Plan.

#### Quantified Limit on Rates Increases

*Years 2022 to 2024 is a standardised rates increase of 6.84% and Years 2025 to 2031 is the annual percentage increase in the Local Government Cost Index + two percent*

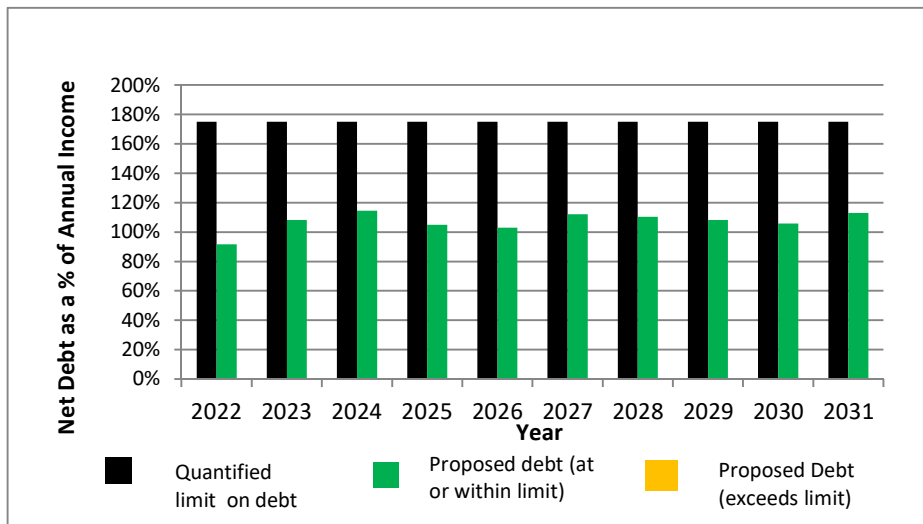


## Debt Affordability Benchmark

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

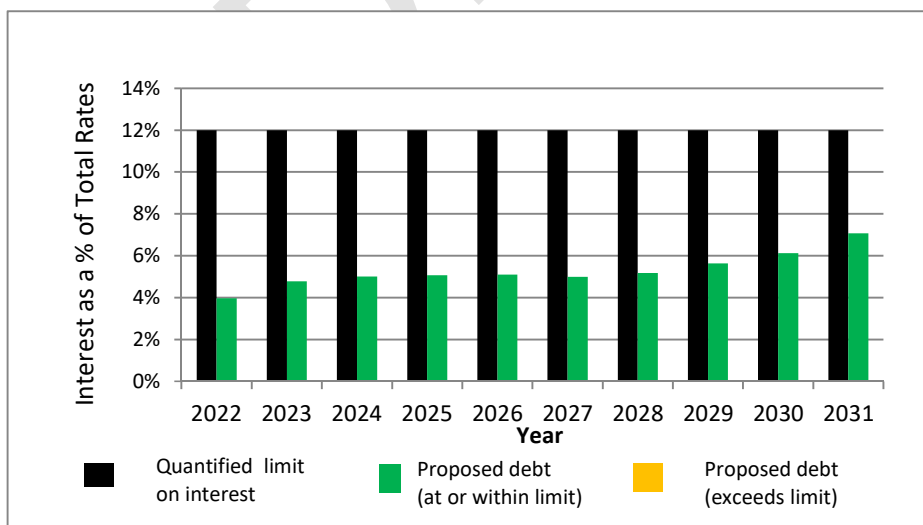
### *Our Limits for Debt*

The following graph compares the Council's planned debt with the quantified limit on borrowing contained in the financial strategy included in this long-term plan. The quantified limit for net debt as a percentage of annual income is capped at 175% as per the LGFA financial governance requirement.



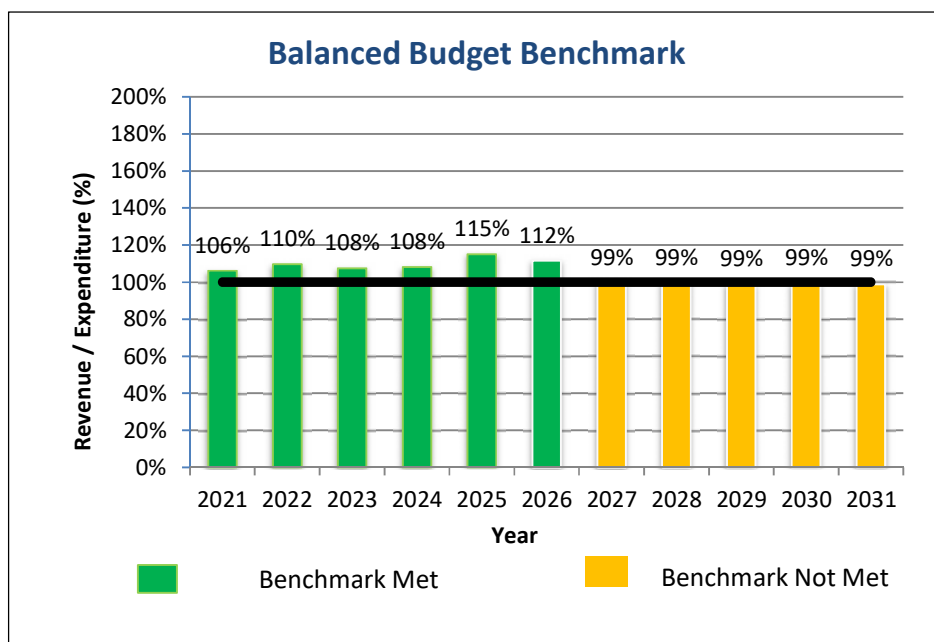
### *Our Limit on Interest as a Percentage of Total Rates Income*

The following graph compares the Council's planned interest as a percentage of total rates income with the second quantified limit on borrowing stated in the financial strategy included in this Long Term Plan. The quantified limit is 12% of total rates.



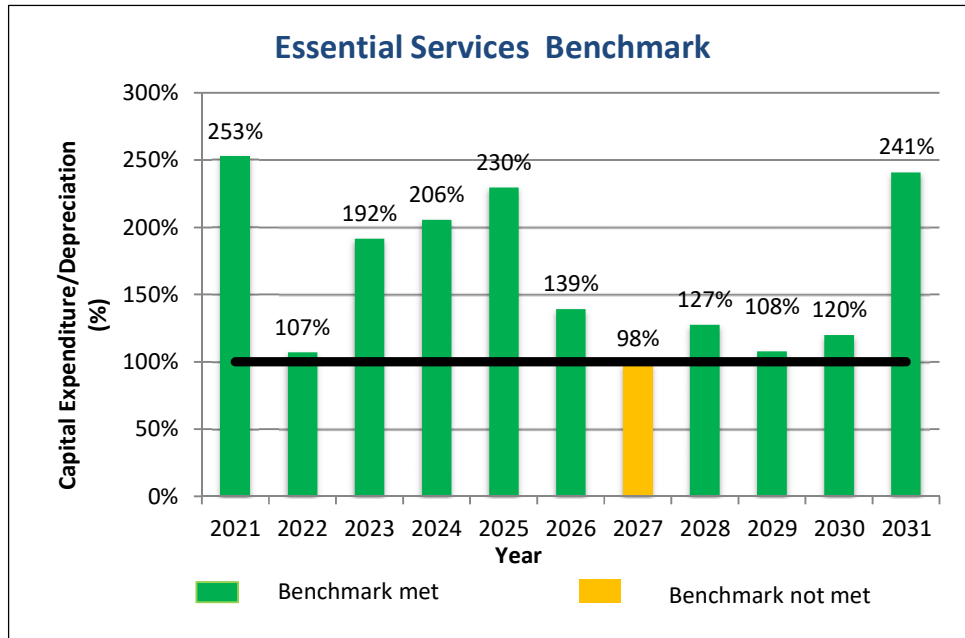
## Balanced Budget Benchmark

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



## Essential Services Benchmark

The following graph displays the Council's planned capital expenditure on network services as a proportion of expected depreciation on network services. The Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than depreciation on network services.

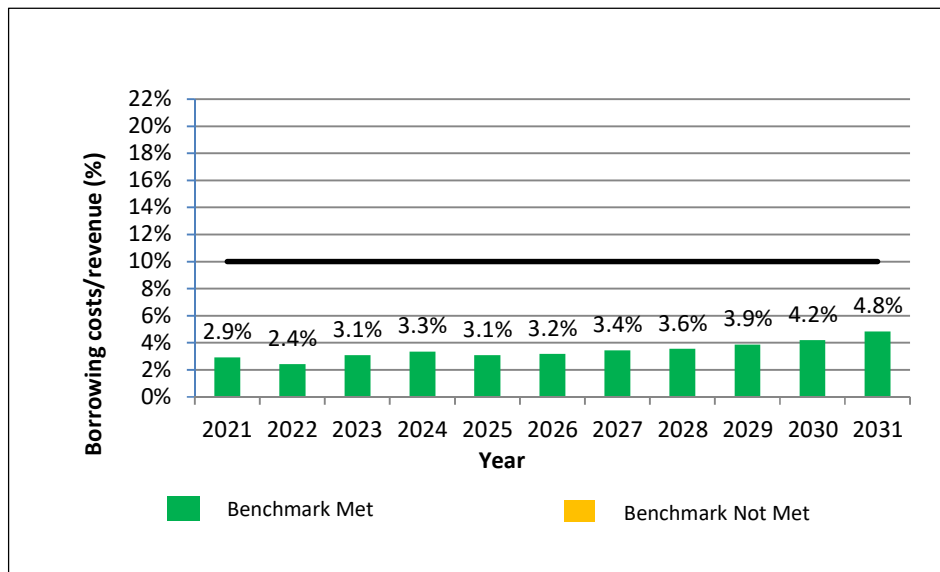




## Debt Servicing Benchmark

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

Because Statistics New Zealand projects the Council's population will grow more slowly than the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 20% of its planned revenue.



# STATEMENT OF ACCOUNTING POLICIES

## REPORTING ENTITY

Whakatāne District Council (the Council) is a territorial local authority established under the Local Government

Act 2002 (LGA) and is domiciled in New Zealand and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The prospective financial statements have been prepared for the Council and no longer include the Whakatāne Airport, which is a 50/50 joint equity venture between the Council and the Ministry of Transport.

The Council provides local infrastructure, local public services, and performs regulatory functions to the community. The Council does not operate to make a financial return. The Council has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The prospective financial statements of the Council are for the ten years ended 30 June 2031. The prospective financial statements were authorised for issue by Council on 14 July 2021.

## BASIS OF PREPARATION

The prospective financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the period.

### *Statement of compliance*

The prospective financial statements of the Council have been prepared in accordance with the requirements of the LGA, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP). The prospective financial statements have been prepared in accordance with Tier 1 PBE accounting standards. These prospective financial statements comply with PBE standards.

### *Presentation currency and rounding*

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). Some rounding variances may occur in the prospective financial statements due to the use of decimal places in the underlying financial data.

### *Statements issued and not yet effective and but early adopted*

Standards and amendments, issued but not yet effective that have been early adopted, and which are relevant to the Council and group are:

#### **PBE IPSAS 4 Financial instruments**

Applies for annual periods beginning on or after **1 January 2022**.

The main changes are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost.
- A new impairment model for financial assets based on expected losses, which may result in the earlier recognition of impairment losses.
- Revised hedge accounting requirements to better reflect the management of risks.

The Council plans to apply this standard in preparing the ten years ended 30 June 2031 prospective financial statements.

# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## ***Basis of consolidation***

The prospective financial statements are no longer consolidated line by line with the council investment in Whakatāne Airport.

## ***Joint venture***

A joint venture is a binding arrangement whereby two or more parties are committed to undertake an activity that is subject to joint control. Joint control is the agreed sharing of control over an activity.

For jointly controlled operations, the Council recognises its investment in Whakatāne Airport as an investment but no longer consolidates 50% of the income and expenses of the venture.

## ***Revenue***

Revenue is measured at fair value. The specific accounting policies for significant revenue items are explained below:

### ***Rates revenue***

The following policies have been applied:

- General rates, targeted rates (excluding water-by meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when the rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.
- Rates collected on behalf of the Bay of Plenty Regional Council (BOPRC) are not recognised in the prospective financial statements, with the exception of the prospective statement of cash flows, as the Council is acting as an agent for BOPRC.

### ***Development and financial contributions***

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged.

Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

### ***New Zealand Transport Agency roading subsidies***

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

### ***Other grants received***

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

### *Building and resource consent revenue*

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

### *Entrance fees*

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

### *Landfill fees*

Fees for disposing of waste at the Council's landfill are recognised as waste is disposed by users.

### *Provision of commercially based services*

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date.

### *Rendering of services*

Revenue derived through rendering of services is recognised when the service is provided to the customer.

### *Sales of goods*

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

### *Infringement fees and fines*

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when tickets are paid.

### *Vested or donated physical assets*

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset. The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer. For long-lived assets that must be used for a specific use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if the Council expects that it will need to return or pass the asset to another party.

### *Donated and bequeathed financial assets*

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

### *Interest and dividends*

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate. Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

## Borrowing costs

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

## Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

## Foreign currency transactions

Foreign currency transactions are translated into NZ\$ (the functional currency) using the spot exchange rate at the date of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the surplus or deficit.

## Income tax

Income tax expense includes components relating to both current tax and deferred tax. Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date. Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the statement of financial position and the corresponding tax bases used in the computation of taxable profit. Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the entity expects to recover or settle the carrying amount of its assets and liabilities. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit. Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

## Leases

### *Finance leases*

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to the ownership of an asset, whether or not the title is eventually transferred. At the commencement of the lease term, the Council recognises finance leases as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum



lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### *Operating leases*

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

## **Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

## **Receivables**

Receivables are recorded at their face value, less any provision for impairment.

## **Derivative financial instruments**

Derivative financial instruments are used to manage exposure to interest rate risks arising from the Council's financing activities. In accordance with its treasury policy, the Council does not hold or issue derivative financial instruments for trading purposes. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date. The associated gains or losses of these derivatives are recognised in the surplus or deficit.

## **Other financial assets**

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit. Purchases and sales of financial assets are recognised on trade-date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the following categories for the purpose of measurement:

- fair value through surplus or deficit;
- loans and receivables;
- held-to-maturity investments; and
- fair value through other comprehensive revenue and expense.

The classification of a financial asset depends on the purpose for which the instrument was acquired.

### *Financial assets at fair value through surplus or deficit*

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading unless they are designated into hedge accounting relationship for which hedge accounting is applied.

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset. After initial recognition, financial assets in this category are measured at their fair values with gains or losses on re-measurement recognised in the surplus or deficit.

#### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit. Loans to community organisations made at nil or below market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense. The loans are subsequently measured at amortised cost using the effective interest method.

#### *Held-to-maturity investments*

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities and there is the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets. After initial recognition they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

#### *Fair value through other comprehensive revenue and expense*

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date. The Council includes in this category:

- investments that it intends to hold long-term but which may be realised before maturity; and
- shareholdings that it holds for strategic purposes.

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit. On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

### **Impairment of financial assets**

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

#### *Loans and receivables, and held-to-maturity investments*

Impairment is established when there is evidence that the Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership, or liquidation and default in payments are indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past

due). Impairment in term deposits, local authority stock, government bonds, and community loans, are recognised directly against the instrument's carrying amount.

#### *Financial assets at fair value through other comprehensive revenue and expense*

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment. For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are objective indicators that the asset is impaired. If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit. Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit. If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

### **Inventory**

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost (using the FIFO method), adjusted, when applicable, for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition. Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value. The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down. When land held for development and future resale is transferred from investment property, or property, plant, and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost. Costs directly attributable to the developed land are capitalised to inventory, with the exception of infrastructural asset costs which are capitalised to property, plant, and equipment.

### **Non-current assets held for sale**

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell. Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised. Non-current assets are not depreciated or amortised while they are classified as held for sale.

### **Property, plant and equipment**

Property, plant and equipment consists of:

#### *Operational assets*

These include land, buildings, furniture and fittings, library books, plant and equipment, the museum collection and motor vehicles.

### *Restricted assets*

Restricted assets are mainly parks and reserves owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

### *Infrastructural assets*

Infrastructural assets are the fixed utility systems owned by the Council. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations. Land (operational and restricted) is measured at fair value, and buildings (operational and restricted), library books, and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

### *Revaluation*

Land, buildings (operational and restricted), museum, library books, and infrastructural assets (except land under roads) are re-valued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years.

The Council assesses the carrying values of its revalued assets annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are re-valued. Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis. The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

### *Additions*

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated. In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at fair value as at the date of acquisition.

### *Disposals*

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

### *Subsequent costs*

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised in the surplus or deficit as they are incurred.

### *Depreciation*

Depreciation is provided on a straight-line basis on all property, plant, and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

Roading is valued on a regular basis and each asset is assigned a base life (estimate of total useful life), which is converted to a preliminary estimate of physical life by adjusting for age. An initial assessment of remaining life is then calculated as the difference between expected life and age of asset. Where information is available further adjustments are then made to the useful life estimate to take into account condition and use of the asset.

The three water assets are regularly valued with the economic life of an asset being the period of time it is economically worthwhile to replace rather than to continue to repair or maintain. The economic life varies for each asset. Assets lives are modified if local knowledge and experience suggests this is appropriate.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

<b>INFRASTRUCTURAL ASSETS YEARS</b>	
(approximate average over all assets in that category)	Years
<b>Roading</b>	
Land – road reserve	Not depreciated
Road formation	Not depreciated
Sealed Pavement	67
Sealed Pavement surface	16
Unsealed Pavement	Not depreciated
Unsealed Wearing Course	4
Bridge Railings	10
Signs	16
Drainage (incl Headwalls)	49
Large Culverts	50
Retaining Walls	74
Surface water Channel	54
Railings	22
Traffic Islands	50
Street lighting	26
Footpaths	47
Bridges	92
Car-parks	50
<b>Water</b>	
Treatment plant /Headworks	13
Pump stations	11
Reservoirs	38
Trunk Main	41
Main	49
Service Line	33
<b>Harbour Assets</b>	
Harbour Assets	14-15



<b>Stormwater</b>	
Gravity Main	45
Rising Main	46
Pump station	20
<b>Sewer</b>	
Service Line	25
Gravity Main	40
Rising Main	57
Pump Station	12
Treatment Plant	47
Outfall	28
<b>Parks</b>	
Land	Not depreciated
Park Assets	17.5
<b>Operational Assets</b>	
Museum assets	Not depreciated
Land	Not depreciated
Buildings	8-55
Vehicles	5-8
Plant and equipment	4-33
Furniture and fittings	5-10
Library books	3-4
Office equipment	5-10

*The assets' residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.*

## Intangible assets

### *Software acquisition and development*

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs associated with development and maintenance of the Council's website are recognised as an expense when incurred.

### *Easements*

Easements are recognised at cost, being the costs directly attributable to bringing the asset to its intended use. Easements have an indefinite useful life and are not amortised, but are instead tested for impairment annually.

### *Amortisation*

The carrying value of an intangible asset with a finite life is amortised on a straight line basis over its useful life.

Amortisation begins when the asset is available for use and ceases at the date the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

**Computer software 4 - 5 years 20% - 25%**

## **Impairment of property, plant, and equipment and intangible assets**

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, and goodwill, are not subject to amortisation and are tested annually for impairment. Property, plant, and equipment and intangible assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit. Value in use for non-cash-generating assets Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information. Value in use for cash-generating assets Cash-generating assets are those assets that are held with the primary objective of generating a commercial return. The value in use for cash-generating assets and cash generating units is the present value of expected future cash flows.

## **Forestry assets**

Standing forestry assets are generally independently revalued annually at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected future cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions. Gains and losses arising on initial recognition of forestry assets at fair value less costs to sell and from a change in fair value less costs to sell are recognised in the surplus or deficit when incurred. Forestry maintenance costs are recognised in the surplus or deficit when incurred.

## **Investment property**

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation. Investment property is measured initially at its cost, including transaction costs. After initial recognition, the Council measures all investment property at fair value at each reporting date. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

## **Payables**

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

## Borrowings

Borrowings are initially recognised at their fair value plus costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method. Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

## Employee entitlements

### *Short-term employee entitlements*

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave. A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date; to the extent it will be used by staff to cover those future absences. A liability and an expense are recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation.

### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

### *Presentation of employee entitlements*

Sick leave and long service leave are valued on an actuarial basis. The present value of retirement and long service leave obligations depend on a number of factors that are determined on an actuarial basis. Three key assumptions used in calculating this liability include the discount rate, salary escalation rates and resignation rates. Any changes in these assumptions will affect the carrying amount of the liability. Projected cashflows are discounted back to the valuation date at the valuation discount rates. The discount rates have been chosen in accordance with PBE IPSAS 25 and have been and the valuation method is a refinement of that set out by Treasury in its paper entitled "Guidance on accounting for sick leave under NZ IAS 19 employee benefits". A long term annual rate of salary growth of 3.0% per year has been used. Sick leave and long service leave are classified as both current and long term liabilities depending on predicted settlement. If the payment is likely to be made within 12 months of balance date the entitlement is classified as current. The balance of the valuation is classified as long term.

### *Superannuation scheme*

*Defined contribution schemes* - Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit when incurred.

## Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation either legal or constructive as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in “finance costs”.

## Equity

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

- Accumulated funds;
- Restricted reserves;
- Asset revaluation reserve.

### *Restricted reserves*

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council. Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

### *Asset revaluation reserve*

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

### *Fair value through other comprehensive revenue and expense reserve*

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

## Goods and services tax (GST)

All items in the prospective financial statements are stated exclusive of GST, except for receivables and payables - which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows. Commitments and contingencies are disclosed exclusive of GST.

## Budget figures

The budget figures are those approved by the Council in its Long Term Plan 2018-28. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these prospective financial statements.

## **Cost allocation**

The cost of service for each significant activity of the Council has been derived using the cost allocation system outlined below. Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity. Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers, and floor area.

## **Critical accounting estimates and assumptions**

In preparing these prospective financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

### *Asset valuations and fair value assumption*

During the 2020 year, independent valuations were carried out on forestry, investment property and property held for sale, land and buildings, museum, library, harbour, parks and restricted land. A valuation was also done on roading as at 1 July 2019.

All assets have been valued on the fair value assumption while taking account of Covid 19 economic impacts. Fair value is the amount at which asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

## **Critical judgements in applying accounting policies**

Management has exercised no critical judgements in applying accounting policies to the proposed budget.

Reserves Report	2022	2022	2022	2022	2023	2023	2023	2023	2024	2024	2024	2024	2025	2025	2025	2025
	Opening Balance	Transfers In	Transfers Out	Closing Balance	Opening Balance	Transfers In	Transfers Out	Closing Balance	Opening Balance	Transfers In	Transfers Out	Closing Balance	Opening Balance	Transfers In	Transfers Out	Closing Balance

Separate Operating Reserves

General Rates and Revenues	(114)	0	(21)	(1,409)	(1,409)	105	(20)	(1,324)	(1,324)	1,169	(18)	(172)	(172)	(0)	(2)	(174)
Roading Rate	1,552	42	(275)	1,319	1,319	38	0	1,357	1,357	38	0	1,395	1,395	38	0	1,433
Refuse Collection Rate	82	2	0	85	85	2	0	87	87	2	0	90	90	2	0	92
Waste Minimisation	262	140	0	402	402	146	0	548	548	152	0	700	700	159	0	859
Equalised Wastewater	(536)	0	(16)	(552)	(552)	0	(16)	(569)	(569)	0	(16)	(585)	(585)	0	(16)	(601)
Matata Wastewater	(318)	0	(77)	(395)	(395)	0	(81)	(477)	(477)	0	(85)	(562)	(562)	0	(531)	(1,092)
Murupara Wastewater	(68)	0	(2)	(70)	(70)	0	(2)	(72)	(72)	0	(2)	(74)	(74)	0	(2)	(76)
Equalised Water	828	25	(0)	852	852	25	(0)	877	877	25	(0)	901	901	25	(0)	926
Murupara Water	76	2	0	79	79	2	0	81	81	2	(13)	70	70	2	0	71
Plains Water	(283)	0	(8)	(291)	(291)	0	(8)	(299)	(299)	0	(8)	(308)	(308)	0	(8)	(316)
Dog Control	(1)	0	1	0	0	0	10	11	11	0	8	19	19	1	20	40
Parking Enforcement	(13)	17	(23)	(19)	(19)	4	(0)	(15)	(15)	9	(38)	(44)	(44)	23	(1)	(22)
Pensioner Housing	447	13	0	460	460	13	0	473	473	13	0	486	486	2	(829)	(341)
Airport Whakatane	(765)	580	(672)	(856)	(856)	515	(577)	(917)	(917)	529	(555)	(943)	(943)	535	(625)	(1,033)
Fixed Assets	1,768	53	0	1,821	1,821	53	0	1,873	1,873	52	0	1,926	1,926	52	0	1,978
Disaster Mitigation	21	7	(6)	21	21	7	(6)	22	22	7	(6)	23	23	6	(6)	23
Whakatane Stormwater	247	7	0	254	254	7	0	262	262	7	0	269	269	7	0	276
Ohope Stormwater	194	6	0	200	200	6	0	206	206	6	0	212	212	6	0	217
Edgecumbe Stormwater	(4)	0	(0)	(5)	(5)	0	(0)	(5)	(5)	0	(0)	(5)	(5)	0	(0)	(5)
Matata Stormwater	1	0	0	2	2	0	0	2	2	0	0	2	2	0	0	2
Murupara Stormwater	2	0	0	2	2	0	0	2	2	0	0	2	2	0	0	2
Taneatua Stormwater	8	0	0	8	8	0	0	8	8	0	0	8	8	0	0	8
Te Teko Stormwater	1	0	0	1	1	0	0	1	1	0	0	1	1	0	0	1
Te Mahoe Stormwater	(1)	0	(0)	(1)	(1)	0	(0)	(1)	(1)	0	(0)	(1)	(1)	0	(0)	(1)
District Growth	75	2	0	77	77	2	0	79	79	2	0	81	81	2	0	83
Total Separate Operating Reserves	3,460	897	(1,099)	1,984	1,984	927	(701)	2,209	2,209	2,016	(734)	3,491	3,491	861	(2,001)	2,351

OTHER RESERVES

Car Parks Development	48	1	0	50	50	1	0	51	51	1	0	53	53	1	0	54
Museum Collections	1	0	0	1	1	0	0	1	1	0	0	1	1	0	0	1
Galatea Reserve Development	2	0	0	2	2	0	0	2	2	0	0	2	2	0	0	2
Disabled Facilities	(0)	0	(0)	(0)	(0)	0	(0)	(0)	(0)	0	(0)	(0)	(0)	0	(0)	(0)
Capital Contributions - Rooding	67	2	0	68	68	2	0	70	70	2	0	72	72	2	0	74
Rooding Storm Damage Reserve	(34)	278	0	244	244	295	0	538	538	311	0	850	850	328	0	1,177
Te Mahoe Water - special	23	1	0	24	24	1	0	24	24	1	0	25	25	1	0	26
Disaster/LAPP Insurance Reserve	206	108	0	314	314	113	0	426	426	117	0	544	544	122	0	666
Asset Divestment	(1,279)	2,025	(4,026)	(3,280)	(3,280)	2,225	(963)	(2,018)	(2,018)	1,894	(44)	(168)	(168)	0	(18)	(186)
Sale of Bennett Block	(109)	0	(3)	(113)	(113)	0	(3)	(116)	(116)	0	(3)	(119)	(119)	0	(3)	(122)
Leaky Homes Reserve	87	155	0	242	242	162	0	404	404	170	0	574	574	177	0	751
Whakatane Comm Bd	(15)	0	(0)	(16)	(16)	0	(0)	(16)	(16)	0	(0)	(17)	(17)	0	(0)	(17)
Rangitaiki Comm Bd	31	1	0	32	32	1	0	33	33	1	0	34	34	1	0	35
Ohope Beach Comm Bd	56	2	0	58	58	2	0	60	60	2	0	61	61	2	0	63
Taneatua Comm Bd	9	0	0	9	9	0	0	9	9	0	0	10	10	0	0	10
Murupara Comm Bd	85	3	0	87	87	3	0	90	90	3	0	93	93	3	0	95
Iwi Liaison Comm	8	0	0	8	8	0	0	8	8	0	0	9	9	0	0	9



Reserves Report	2026 Opening Balance	2026 Transfers In	2026 Transfers Out	2026 Closing Balance	2027 Opening Balance	2027 Transfers In	2027 Transfers Out	2027 Closing Balance	2028 Opening Balance	2028 Transfers In	2028 Transfers Out	2028 Closing Balance	2029 Opening Balance	2029 Transfers In	2029 Transfers Out	2029 Closing Balance
<b>Separate Operating Reserves</b>																
General Rates and Revenues	(174)	(0)	(2)	(176)	(176)	0	(2)	(177)	(177)	(0)	(2)	(179)	(179)	0	(2)	(180)
Roading Rate	1,433	38	0	1,471	1,471	40	0	1,511	1,511	41	0	1,552	1,552	43	0	1,595
Refuse Collection Rate	92	2	0	95	95	3	0	97	97	3	0	100	100	3	0	103
Waste Minimisation	859	165	0	1,024	1,024	173	0	1,197	1,197	180	0	1,377	1,377	188	0	1,565
Equalised Wastewater	(601)	0	(16)	(618)	(618)	0	(17)	(635)	(635)	0	(18)	(653)	(653)	0	(19)	(671)
Matata Wastewater	(1,092)	0	(559)	(1,652)	(1,652)	0	(590)	(2,242)	(2,242)	0	(624)	(2,865)	(2,865)	0	(661)	(3,526)
Murupara Wastewater	(76)	0	(2)	(78)	(78)	0	(2)	(80)	(80)	0	(2)	(82)	(82)	0	(2)	(84)
Equalised Water	926	25	(0)	951	951	26	(0)	976	976	27	(0)	1,003	1,003	28	(0)	1,031
Murupara Water	71	2	0	73	73	2	0	75	75	2	(17)	60	60	2	0	62
Plains Water	(316)	0	(8)	(325)	(325)	0	(9)	(333)	(333)	0	(9)	(343)	(343)	0	(10)	(352)
Dog Control	40	1	30	71	71	2	27	100	100	3	32	136	136	4	50	190
Parking Enforcement	(22)	32	(0)	9	9	42	(40)	11	11	51	0	62	62	66	0	128
Pensioner Housing	(341)	0	(9)	(350)	(350)	0	(9)	(359)	(359)	0	(10)	(369)	(369)	0	(10)	(380)
Airport Whakatane	(1,033)	549	(630)	(1,115)	(1,115)	589	(664)	(1,190)	(1,190)	597	(646)	(1,239)	(1,239)	613	(672)	(1,299)
Fixed Assets	1,978	53	0	2,031	2,031	55	0	2,086	2,086	57	0	2,143	2,143	60	0	2,202
Disaster Mitigation	23	7	(6)	24	24	7	(6)	24	24	7	(6)	25	25	7	(7)	26
Whakatane Stormwater	276	7	0	284	284	8	0	291	291	8	0	299	299	8	0	308
Ohope Stormwater	217	6	0	223	223	6	0	229	229	6	0	235	235	7	0	242
Edgecumbe Stormwater	(5)	0	(0)	(5)	(5)	0	(0)	(5)	(5)	0	(0)	(5)	(5)	0	(0)	(6)
Matata Stormwater	2	0	0	2	2	0	0	2	2	0	0	2	2	0	0	2
Murupara Stormwater	2	0	0	3	3	0	0	3	3	0	0	3	3	0	0	3
Taneatua Stormwater	8	0	0	9	9	0	0	9	9	0	0	9	9	0	0	9
Te Teko Stormwater	1	0	0	1	1	0	0	1	1	0	0	1	1	0	0	1
Te Mahoe Stormwater	(1)	0	(0)	(1)	(1)	0	(0)	(1)	(1)	0	(0)	(1)	(1)	0	(0)	(1)
District Growth	83	2	0	86	86	2	0	88	88	2	0	90	90	3	0	93
<b>Total Separate Operating Reserves</b>	<b>2,351</b>	<b>890</b>	<b>(1,204)</b>	<b>2,036</b>	<b>2,036</b>	<b>955</b>	<b>(1,313)</b>	<b>1,678</b>	<b>1,678</b>	<b>985</b>	<b>(1,302)</b>	<b>1,361</b>	<b>1,361</b>	<b>1,032</b>	<b>(1,333)</b>	<b>1,060</b>
<b>OTHER RESERVES</b>																
Car Parks Development	54	1	0	56	56	2	0	57	57	2	0	59	59	2	0	60
Museum Collections	1	0	0	1	1	0	0	1	1	0	0	1	1	0	0	1
Galatea Reserve Development	2	0	0	2	2	0	0	2	2	0	0	2	2	0	0	2
Disabled Facilities	(0)	0	(0)	(0)	(0)	0	(0)	(0)	(0)	0	(0)	(0)	(0)	0	(0)	(0)
Capital Contributions - Roading	74	2	0	76	76	2	0	78	78	2	0	81	81	2	0	83
Roading Storm Damage Reserve	1,177	345	0	1,522	1,522	364	0	1,886	1,886	383	0	2,269	2,269	405	0	2,674
Te Mahoe Water - special	26	1	0	27	27	1	0	27	27	1	0	28	28	1	0	29
Disaster/LAPP Insurance Reserve	666	127	0	793	793	133	0	926	926	139	0	1,065	1,065	145	0	1,209
Asset Divestment	(186)	0	(19)	(206)	(206)	0	(20)	(226)	(226)	0	(21)	(247)	(247)	0	(22)	(269)
Sale of Bennett Block	(122)	0	(3)	(126)	(126)	0	(3)	(129)	(129)	0	(4)	(133)	(133)	0	(4)	(136)
Leaky Homes Reserve	751	184	0	935	935	192	0	1,127	1,127	201	0	1,328	1,328	210	0	1,538
Whakatane Comm Bd	(17)	0	(0)	(18)	(18)	0	(0)	(18)	(18)	0	(0)	(19)	(19)	0	(1)	(19)
Rangitaiki Comm Bd	35	1	0	36	36	1	0	37	37	1	0	38	38	1	0	39
Ohope Beach Comm Bd	63	2	0	65	65	2	0	66	66	2	0	68	68	2	0	70
Taneatua Comm Bd	10	0	0	10	10	0	0	10	10	0	0	11	11	0	0	11
Murupara Comm Bd	95	3	0	98	98	3	0	100	100	3	0	103	103	3	0	106
Iwi Liaison Comm	9	0	0	9	9	0	0	9	9	0	0	10	10	0	0	10

Reserves Report	2030	2030	2030	2030	2031	2031	2031	2031
	Opening Balance	Transfers In	Transfers Out	Closing Balance	Opening Balance	Transfers In	Transfers Out	Closing Balance

#### Separate Operating Reserves

General Rates and Revenues	(180)	0	(2)	(182)	(182)	(0)	(2)	(184)
Roading Rate	1,595	46	0	1,641	1,641	48	0	1,689
Refuse Collection Rate	103	3	0	106	106	3	0	109
Waste Minimisation	1,565	197	0	1,762	1,762	206	0	1,968
Equalised Wastewater	(671)	0	(20)	(691)	(691)	0	(20)	(711)
Matata Wastewater	(3,526)	0	(702)	(4,228)	(4,228)	0	(742)	(4,970)
Murupara Wastewater	(84)	0	(2)	(87)	(87)	0	(3)	(89)
Equalised Water	1,031	30	(0)	1,061	1,061	31	(0)	1,091
Murupara Water	62	2	0	63	63	2	0	65
Plains Water	(352)	0	(10)	(362)	(362)	0	(11)	(373)
Dog Control	190	6	46	242	242	8	57	307
Parking Enforcement	128	80	(44)	164	164	95	0	258
Pensioner Housing	(380)	0	(11)	(390)	(390)	0	(11)	(402)
Airport Whakatane	(1,299)	651	(751)	(1,398)	(1,398)	651	(793)	(1,540)
Fixed Assets	2,202	63	0	2,266	2,266	66	0	2,331
Disaster Mitigation	26	8	(7)	26	26	8	(7)	27
Whakatane Stormwater	308	9	0	317	317	9	0	326
Ohope Stormwater	242	7	0	249	249	7	0	256
Edgecumbe Stormwater	(6)	0	(0)	(6)	(6)	0	(0)	(6)
Matata Stormwater	2	0	0	2	2	0	0	2
Murupara Stormwater	3	0	0	3	3	0	0	3
Taneatua Stormwater	9	0	0	10	10	0	0	10
Te Teko Stormwater	1	0	0	1	1	0	0	1
Te Mahoe Stormwater	(1)	0	(0)	(1)	(1)	0	(0)	(1)
District Growth	93	3	0	96	96	3	0	98
<b>Total Separate Operating Reserves</b>	<b>1,060</b>	<b>1,105</b>	<b>(1,503)</b>	<b>662</b>	<b>662</b>	<b>1,136</b>	<b>(1,533)</b>	<b>265</b>

#### OTHER RESERVES

Car Parks Development	60	2	0	62	62	2	0	64
Museum Collections	1	0	0	1	1	0	0	1
Galatea Reserve Development	2	0	0	3	3	0	0	3
Disabled Facilities	(0)	0	(0)	(0)	(0)	0	(0)	(0)
Capital Contributions - Roading	83	2	0	85	85	2	0	88
Roading Storm Damage Reserve	2,674	428	0	3,102	3,102	452	0	3,554
Te Mahoe Water - special	29	1	0	30	30	1	0	30
Disaster/LAPP Insurance Reserve	1,209	152	0	1,361	1,361	159	0	1,520
Asset Divestment	(269)	0	(23)	(292)	(292)	0	(24)	(316)
Sale of Bennett Block	(136)	0	(4)	(140)	(140)	0	(4)	(144)
Leaky Homes Reserve	1,538	220	0	1,758	1,758	230	0	1,987
Whakatane Comm Bd	(19)	0	(1)	(20)	(20)	0	(1)	(20)
Rangitaiki Comm Bd	39	1	0	40	40	1	0	41
Ohope Beach Comm Bd	70	2	0	72	72	2	0	74
Taneatua Comm Bd	11	0	0	11	11	0	0	12
Murupara Comm Bd	106	3	0	109	109	3	0	112
Iwi Liaison Comm	10	0	0	10	10	0	0	10

Reserves Report	2022 Opening Balance	2022 Transfers In	2022 Transfers Out	2022 Closing Balance	2023 Opening Balance	2023 Transfers In	2023 Transfers Out	2023 Closing Balance	2024 Opening Balance	2024 Transfers In	2024 Transfers Out	2024 Closing Balance	2025 Opening Balance	2025 Transfers In	2025 Transfers Out	2025 Closing Balance
Digitisation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Edgecumbe Flood 2017 Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Whakatane Holiday Park	(711)	0	(220)	(931)	(931)	0	(233)	(1,164)	(1,164)	0	(240)	(1,404)	(1,404)	0	(249)	(1,653)
Whakaari '19 Eruption	(205)	0	(6)	(211)	(211)	0	(6)	(217)	(217)	0	(6)	(223)	(223)	0	(6)	(229)
Parks and Reserves Financial Contributions	46	1	0	47	47	1	0	49	49	1	0	50	50	1	0	52
Total Other Reserves	(1,685)	2,577	(4,255)	(3,364)	(3,364)	2,806	(1,205)	(1,764)	(1,764)	2,503	(294)	446	446	638	(277)	806

Whakatane Water	(893)	1,092	(701)	(502)	(502)	1,132	(867)	(237)	(237)	1,162	(933)	(7)	(7)	1,193	(1,413)	(228)
Ohope Water	(1,113)	136	(31)	(1,007)	(1,007)	139	(27)	(896)	(896)	142	(23)	(777)	(777)	146	(19)	(650)
Edgecumbe Water	(96)	55	(2)	(43)	(43)	57	(0)	13	13	59	0	73	73	63	0	135
Matata Water	165	15	0	181	181	16	0	196	196	16	0	213	213	17	0	229
Taneatua Water	46	29	0	75	75	31	0	106	106	33	0	139	139	34	0	173
Murupara Water	361	42	(90)	313	313	67	(52)	328	328	94	(53)	369	369	115	(65)	419
Ruatoki Water	152	5	0	157	157	5	0	161	161	5	0	166	166	5	0	170
Waimana Water	83	12	0	96	96	13	0	109	109	14	0	122	122	14	0	136
Plains Water	(289)	120	(211)	(381)	(381)	234	(292)	(439)	(439)	351	(2,891)	(2,980)	(2,980)	462	(3,016)	(5,534)
Te Mahoe Water	96	3	(30)	69	69	3	0	72	72	3	0	74	74	3	0	77
Whakatane Wastewater	1,877	736	(500)	2,113	2,113	768	(315)	2,567	2,567	794	(584)	2,777	2,777	806	(1,380)	2,204
Ohope Wastewater	(1,031)	173	(28)	(886)	(886)	179	(44)	(751)	(751)	183	(18)	(587)	(587)	188	(82)	(481)
Edgecumbe Wastewater	1,538	529	0	2,068	2,068	560	(13)	2,615	2,615	581	(385)	2,810	2,810	593	(739)	2,664
Taneatua Wastewater	629	131	0	760	760	138	0	898	898	143	(106)	934	934	145	(191)	888
Te Mahoe Wastewater	(31)	7	(1)	(25)	(25)	7	(1)	(19)	(19)	7	(11)	(23)	(23)	7	(1)	(16)
Murupara Wastewater	492	175	(20)	647	647	184	(62)	769	769	190	(115)	844	844	196	(98)	942
Matatā Wastewater	0	59	0	59	59	63	0	122	122	66	0	188	188	69	0	257
Whakatane Land Drainage	(2,103)	266	(313)	(2,151)	(2,151)	358	(2,854)	(4,647)	(4,647)	473	(3,986)	(8,160)	(8,160)	504	(845)	(8,501)
Ohope Land Drainage	(102)	50	(2)	(54)	(54)	52	(48)	(50)	(50)	53	(95)	(92)	(92)	55	(43)	(81)
Edgecumbe Land Drainage	(15)	45	(51)	(21)	(21)	46	(52)	(27)	(27)	47	(0)	20	20	49	(27)	42
Matata Land Drainage	22	14	(10)	26	26	15	0	41	41	15	0	56	56	16	(11)	61
Taneatua Land Drainage	21	11	(10)	22	22	12	0	34	34	12	0	46	46	12	(27)	31
Te Mahoe Land Drainage	20	5	0	26	26	6	(10)	21	21	6	0	27	27	6	0	33
Murupara Land Drainage	101	40	0	142	142	42	(52)	132	132	43	0	176	176	46	0	221
Te Teko Land Drainage	7	3	0	10	10	3	0	13	13	3	0	17	17	4	0	20
Refuse Disposal	76	23	(19)	80	80	24	(29)	75	75	24	(46)	52	52	24	(16)	59
Libraries	102	118	(105)	115	115	121	(112)	124	124	123	(120)	127	127	125	(127)	125
Museum	159	5	0	163	163	5	0	168	168	5	0	173	173	5	0	177
Parks, Reserves, Recreation & Sports Fields	328	621	(582)	367	367	637	(507)	497	497	651	(560)	587	587	663	(534)	717
Cemeteries & Crematoria	90	109	(52)	146	146	112	(27)	232	232	116	(34)	315	315	120	(60)	375
Recreation	164	5	0	169	169	5	0	174	174	5	0	178	178	5	0	183
Swimming Pools	63	247	(181)	130	130	252	(303)	79	79	256	(258)	76	76	259	(281)	54
Halls	(305)	383	(127)	(49)	(49)	390	(188)	153	153	397	(513)	37	37	401	(636)	(197)
Dog Control	(4)	0	(0)	(4)	(4)	0	(0)	(4)	(4)	0	(0)	(4)	(4)	0	(0)	(4)
Public Conveniences	67	89	(92)	65	65	90	(137)	18	18	91	(77)	33	33	93	(64)	62
Pensioner Housing	413	12	0	425	425	12	0	438	438	12	0	450	450	12	0	462
Stratgic & Investment Property	3	0	0	3	3	0	0	3	3	0	0	3	3	0	0	3
Vehicle & Plant Reserve	760	605	(792)	572	572	619	(284)	906	906	635	(423)	1,119	1,119	651	(377)	1,393
Corporate Property	991	271	(270)	992	992	276	(256)	1,013	1,013	378	(369)	1,021	1,021	384	(280)	1,126
Information Management	1,395	796	(825)	1,366	1,366	848	(2,109)	105	105	840	(2,130)	(1,185)	(1,185)	854	(594)	(925)

Reserves Report	2026 Opening Balance	2026 Transfers In	2026 Transfers Out	2026 Closing Balance	2027 Opening Balance	2027 Transfers In	2027 Transfers Out	2027 Closing Balance	2028 Opening Balance	2028 Transfers In	2028 Transfers Out	2028 Closing Balance	2029 Opening Balance	2029 Transfers In	2029 Transfers Out	2029 Closing Balance
Digitisation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Edgecumbe Flood 2017 Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Whakatane Holiday Park	(1,653)	0	(262)	(1,915)	(1,915)	0	(280)	(2,195)	(2,195)	0	(293)	(2,488)	(2,488)	0	(311)	(2,799)
Whakaari '19 Eruption	(229)	0	(6)	(235)	(235)	0	(6)	(242)	(242)	0	(7)	(248)	(248)	0	(7)	(255)
Parks and Reserves Financial Contributions	52	1	0	53	53	1	0	54	54	1	0	56	56	2	0	57
Total Other Reserves	806	667	(291)	1,182	1,182	701	(310)	1,573	1,573	735	(325)	1,983	1,983	772	(344)	2,410

Whakatane Water	(228)	1,228	(1,173)	(173)	(173)	1,262	(1,087)	2	2	1,303	(2,973)	(1,668)	(1,668)	1,346	(1,280)	(1,601)
Ohope Water	(650)	150	(15)	(514)	(514)	154	(12)	(372)	(372)	159	(8)	(221)	(221)	164	(4)	(61)
Edgecumbe Water	135	66	0	201	201	70	0	271	271	74	0	344	344	78	0	422
Matata Water	229	17	0	247	247	18	0	265	265	19	0	285	285	20	0	305
Taneatua Water	173	36	0	209	209	38	0	247	247	40	0	287	287	42	0	329
Murupara Water	419	127	(84)	462	462	133	0	594	594	134	(476)	252	252	134	(61)	324
Ruatoki Water	170	5	0	175	175	5	0	180	180	5	0	184	184	5	0	190
Waimana Water	136	15	0	151	151	16	0	167	167	16	0	183	183	17	0	201
Plains Water	(5,534)	497	(200)	(5,237)	(5,237)	511	(141)	(4,867)	(4,867)	527	(502)	(4,841)	(4,841)	336	(448)	(4,953)
Te Mahoe Water	77	3	0	80	80	3	0	82	82	3	0	85	85	3	0	88
Whakatane Wastewater	2,204	814	(1,184)	1,834	1,834	808	(2,578)	63	63	824	(2,099)	(1,212)	(1,212)	851	(2,372)	(2,733)
Ohope Wastewater	(481)	194	(10)	(297)	(297)	199	(5)	(104)	(104)	206	(0)	102	102	218	0	320
Edgecumbe Wastewater	2,664	608	(337)	2,936	2,936	636	(68)	3,504	3,504	669	(111)	4,062	4,062	704	(218)	4,548
Taneatua Wastewater	888	146	(224)	810	810	151	0	961	961	143	0	1,104	1,104	151	0	1,255
Te Mahoe Wastewater	(16)	8	(0)	(9)	(9)	8	(0)	(1)	(1)	8	(18)	(11)	(11)	8	(0)	(3)
Murupara Wastewater	942	205	0	1,148	1,148	215	(50)	1,313	1,313	223	(249)	1,288	1,288	230	(221)	1,296
Matatā Wastewater	257	73	0	330	330	77	0	406	406	81	0	488	488	86	0	573
Whakatane Land Drainage	(8,501)	519	(220)	(8,202)	(8,202)	578	(448)	(8,071)	(8,071)	597	(327)	(7,801)	(7,801)	617	(763)	(7,948)
Ohope Land Drainage	(81)	56	(1)	(26)	(26)	58	(53)	(21)	(21)	60	0	39	39	63	0	102
Edgecumbe Land Drainage	42	51	(56)	37	37	52	(58)	31	31	54	(60)	26	26	56	0	82
Matata Land Drainage	61	17	0	78	78	16	(98)	(4)	(4)	16	0	12	12	17	(12)	17
Taneatua Land Drainage	31	13	0	44	44	13	0	57	57	14	0	71	71	15	0	86
Te Mahoe Land Drainage	33	6	0	39	39	6	(12)	34	34	7	0	41	41	7	0	48
Murupara Land Drainage	221	47	(56)	212	212	48	(29)	232	232	51	0	282	282	53	(61)	274
Te Teko Land Drainage	20	4	(11)	13	13	4	0	16	16	4	0	20	20	4	(12)	12
Refuse Disposal	59	30	(11)	79	79	30	(85)	24	24	30	(36)	18	18	31	(29)	20
Libraries	125	127	(135)	117	117	129	(143)	104	104	131	(151)	84	84	132	(159)	57
Museum	177	5	0	182	182	5	0	187	187	5	0	192	192	5	0	197
Parks, Reserves, Recreation & Sports Fields	717	676	(621)	772	772	686	(656)	802	802	698	(627)	874	874	597	(1,060)	411
Cemeteries & Crematoria	375	121	(230)	265	265	122	(81)	306	306	332	(83)	555	555	125	(689)	(9)
Recreation	183	5	0	188	188	5	0	193	193	5	0	198	198	6	0	204
Swimming Pools	54	263	(296)	21	21	267	(210)	77	77	272	(240)	109	109	276	(354)	31
Halls	(197)	407	(801)	(591)	(591)	413	(297)	(476)	(476)	420	(398)	(454)	(454)	427	(92)	(119)
Dog Control	(4)	0	(0)	(4)	(4)	0	(0)	(4)	(4)	0	(0)	(4)	(4)	0	(0)	(4)
Public Conveniences	62	95	(116)	41	41	96	(85)	52	52	97	(119)	30	30	98	(131)	(2)
Pensioner Housing	462	12	0	475	475	13	0	487	487	13	0	501	501	14	0	515
Stratgic & Investment Property	3	0	0	3	3	0	0	3	3	0	0	3	3	0	0	3
Vehicle & Plant Reserve	1,393	668	(544)	1,517	1,517	683	(654)	1,547	1,547	699	(646)	1,599	1,599	718	(471)	1,846
Corporate Property	1,126	393	(361)	1,158	1,158	399	(571)	986	986	406	(387)	1,005	1,005	417	(294)	1,128
Information Management	(925)	871	(598)	(652)	(652)	890	(603)	(365)	(365)	851	(610)	(123)	(123)	872	(618)	131

Reserves Report	2030 Opening Balance	2030 Transfers In	2030 Transfers Out	2030 Closing Balance	2031 Opening Balance	2031 Transfers In	2031 Transfers Out	2031 Closing Balance
Digitisation	0	0	0	0	0	0	0	0
Edgecumbe Flood 2017 Reserve	0	0	0	0	0	0	0	0
Whakatane Holiday Park	(2,799)	0	(332)	(3,131)	(3,131)	0	(352)	(3,483)
Whakaari '19 Eruption	(255)	0	(7)	(263)	(263)	0	(8)	(270)
Parks and Reserves Financial Contributions	57	2	0	59	59	2	0	61
<b>Total Other Reserves</b>	<b>2,410</b>	<b>814</b>	<b>(367)</b>	<b>2,857</b>	<b>2,857</b>	<b>854</b>	<b>(388)</b>	<b>3,322</b>

Whakatane Water	(1,601)	1,410	(1,432)	(1,623)	(1,623)	1,456	(2,005)	(2,172)
Ohope Water	(61)	167	0	107	107	176	0	283
Edgecumbe Water	422	83	0	505	505	88	0	592
Matata Water	305	22	0	327	327	23	0	349
Taneatua Water	329	45	0	374	374	40	(524)	(110)
Murupara Water	324	137	(301)	160	160	141	0	302
Ruatoki Water	190	5	0	195	195	6	0	201
Waimana Water	201	18	0	219	219	19	0	239
Plains Water	(4,953)	348	(153)	(4,758)	(4,758)	358	(139)	(4,539)
Te Mahoe Water	88	3	0	91	91	3	0	95
Whakatane Wastewater	(2,733)	880	(4,645)	(6,498)	(6,498)	916	(15,185)	(20,767)
Ohope Wastewater	320	232	0	552	552	230	(1,093)	(312)
Edgecumbe Wastewater	4,548	745	0	5,293	5,293	778	0	6,072
Taneatua Wastewater	1,255	160	0	1,415	1,415	160	(645)	930
Te Mahoe Wastewater	(3)	9	0	5	5	9	0	14
Murupara Wastewater	1,296	241	0	1,538	1,538	255	0	1,793
Matatā Wastewater	573	91	0	665	665	96	0	761
Whakatane Land Drainage	(7,948)	638	(309)	(7,620)	(7,620)	657	(610)	(7,573)
Ohope Land Drainage	102	67	0	170	170	71	(59)	181
Edgecumbe Land Drainage	82	60	0	142	142	62	(66)	138
Matata Land Drainage	17	18	0	34	34	18	(39)	13
Taneatua Land Drainage	86	16	0	102	102	16	(52)	65
Te Mahoe Land Drainage	48	7	(13)	42	42	8	0	50
Murupara Land Drainage	274	55	0	329	329	58	(66)	321
Te Teko Land Drainage	12	4	0	16	16	4	0	20
Refuse Disposal	20	31	(41)	9	9	31	(33)	7
Libraries	57	134	(168)	23	23	135	(176)	(18)
Museum	197	6	0	203	203	6	0	209
Parks, Reserves, Recreation & Sports Fields	411	601	(531)	481	481	602	(1,188)	(105)
Cemeteries & Crematoria	(9)	46	(17)	20	20	47	(27)	40
Recreation	204	6	0	210	210	6	0	216
Swimming Pools	31	279	(293)	18	18	282	(308)	(9)
Halls	(119)	446	(313)	14	14	453	(397)	71
Dog Control	(4)	0	(0)	(5)	(5)	0	(0)	(5)
Public Conveniences	(2)	100	(61)	37	37	101	(142)	(4)
Pensioner Housing	515	15	0	529	529	15	0	545
Stratgic & Investment Property	3	0	0	3	3	0	0	3
Vehicle & Plant Reserve	1,846	742	(528)	2,060	2,060	765	(565)	2,260
Corporate Property	1,128	430	(437)	1,121	1,121	440	(539)	1,022
Information Management	131	902	(634)	400	400	934	(651)	683

Reserves Report	2022 Opening Balance	2022 Transfers In	2022 Transfers Out	2022 Closing Balance	2023 Opening Balance	2023 Transfers In	2023 Transfers Out	2023 Closing Balance	2024 Opening Balance	2024 Transfers In	2024 Transfers Out	2024 Closing Balance	2025 Opening Balance	2025 Transfers In	2025 Transfers Out	2025 Closing Balance
Port	122	227	(885)	(536)	(536)	234	(334)	(637)	(637)	227	(143)	(553)	(553)	230	(73)	(395)
Roading - assisted / non-assisted / special and safety	1,531	2,187	(1,723)	1,995	1,995	2,266	(1,825)	2,436	2,436	2,344	(1,882)	2,899	2,899	2,420	(2,097)	3,222
Airport - Whakatane 50%	(628)	105	(17)	(540)	(540)	108	(50)	(482)	(482)	111	(12)	(383)	(383)	115	(72)	(340)
Whakatane Holiday Park	65	45	(50)	59	59	45	(51)	53	53	46	(52)	47	47	46	(53)	41
<b>Total Depreciation Reserves</b>	<b>5,331</b>	<b>9,600</b>	<b>(7,720)</b>	<b>7,211</b>	<b>7,211</b>	<b>10,171</b>	<b>(10,903)</b>	<b>6,479</b>	<b>6,479</b>	<b>10,756</b>	<b>(15,819)</b>	<b>1,416</b>	<b>1,416</b>	<b>11,157</b>	<b>(13,222)</b>	<b>(649)</b>
<b>Total Council Operating Reserves</b>	<b>7,106</b>	<b>13,074</b>	<b>(13,074)</b>	<b>5,831</b>	<b>5,831</b>	<b>13,904</b>	<b>(12,810)</b>	<b>6,925</b>	<b>6,925</b>	<b>15,275</b>	<b>(16,847)</b>	<b>5,352</b>	<b>5,352</b>	<b>12,656</b>	<b>(15,500)</b>	<b>2,508</b>
<b>RESTRICTED RESERVES</b>																
Development Contributions - Whakatane Water	(191)	71	(5)	(124)	(124)	74	(3)	(52)	(52)	76	(0)	23	23	80	0	103
Development Contributions - Ohope Water	126	4	0	129	129	4	0	133	133	4	0	137	137	4	0	141
Development Contributions - Edgecumbe Water	8	0	0	9	9	0	0	9	9	0	0	9	9	0	0	9
Development Contributions - Matata Water	78	2	0	81	81	2	0	83	83	2	0	85	85	2	0	88
Development Contributions - Plains Water	(69)	0	(2)	(71)	(71)	0	(2)	(73)	(73)	0	(2)	(75)	(75)	0	(2)	(78)
Development Contributions -Whakatane Wastewater	(2,991)	86	(88)	(2,992)	(2,992)	89	(85)	(2,988)	(2,988)	92	(82)	(2,978)	(2,978)	94	(80)	(2,964)
Development Contributions - Coastlands Wastewater	(104)	0	(3)	(107)	(107)	0	(3)	(110)	(110)	0	(3)	(113)	(113)	0	(3)	(117)
Development Contributions - Ohope Wastewater	283	8	0	291	291	8	(6)	294	294	8	0	302	302	8	(19)	290
Development Contributions - Edgecumbe	(4)	0	(0)	(4)	(4)	0	(0)	(4)	(4)	0	(0)	(4)	(4)	0	(0)	(4)
Development Contributions - Community	426	13	(4)	435	435	12	(6)	441	441	12	(6)	447	447	9	(199)	258
Development Contributions - Parks, Gardens and	181	5	0	186	186	5	0	192	192	5	0	197	197	5	0	202
Development Contributions - Rural Reserves	(35)	0	(1)	(36)	(36)	0	(1)	(37)	(37)	0	(1)	(38)	(38)	0	(1)	(39)
Development Contributions - Solid Waste	314	9	0	323	323	9	0	333	333	9	0	342	342	9	0	351
Development Contributions - Roading	561	108	(38)	631	631	112	(41)	702	702	114	(188)	628	628	99	(1,391)	(664)
Development Contributions - Non Fin Assisted	5	0	0	5	5	0	0	5	5	0	0	5	5	0	0	5
Development Contributions - Whakatane Land Drain	164	22	(17)	169	169	21	(169)	21	21	19	(40)	(1)	(1)	19	0	18
Development Contributions - Ohope Land Drain	135	4	0	139	139	4	0	144	144	4	0	148	148	4	0	152
Development Contributions - Whakatane Carparks	(9)	0	(0)	(10)	(10)	0	(0)	(10)	(10)	0	(0)	(10)	(10)	0	(0)	(10)
Otarawairere Disaster Mitigation	(51)	0	(2)	(52)	(52)	0	(2)	(54)	(54)	0	(2)	(55)	(55)	0	(2)	(57)
Development Contributions - Port	(148)	0	(464)	(612)	(612)	0	(119)	(731)	(731)	0	(20)	(752)	(752)	0	(20)	(772)
Subdivision Contributions - Whakatane	122	4	0	126	126	4	0	130	130	4	0	133	133	4	0	137
Subdivision Contributions - Ohope	49	1	0	51	51	1	0	52	52	1	0	54	54	1	0	55
Subdivision Contributions - Edgecumbe	28	1	0	29	29	1	0	30	30	1	0	30	30	1	0	31
Subdivision Contributions - Matata	24	1	0	24	24	1	0	25	25	1	0	26	26	1	0	27
Subdivision Contributions - Murupara	(0)	0	(0)	(1)	(1)	0	(0)	(1)	(1)	0	(0)	(1)	(1)	0	(0)	(1)
Subdivision Contributions - Rural	6	0	0	6	6	0	0	6	6	0	0	6	6	0	0	6
Harbour Capital Fund	1,352	1,825	(2,716)	461	461	1,823	(2,700)	(416)	(416)	1,872	(2,628)	(1,172)	(1,172)	1,914	(3,236)	(2,494)
Harbour Land Sales	13,160	391	0	13,551	13,551	392	0	13,943	13,943	390	0	14,333	14,333	390	0	14,723
<b>Total Restricted Reserves</b>	<b>13,421</b>	<b>2,557</b>	<b>(3,338)</b>	<b>12,639</b>	<b>12,639</b>	<b>2,563</b>	<b>(3,137)</b>	<b>12,065</b>	<b>12,065</b>	<b>2,615</b>	<b>(2,973)</b>	<b>11,708</b>	<b>11,708</b>	<b>2,644</b>	<b>(4,953)</b>	<b>9,400</b>
<b>Total Reserves</b>	<b>20,527</b>	<b>15,630</b>	<b>(16,413)</b>	<b>18,470</b>	<b>18,470</b>	<b>16,467</b>	<b>(15,947)</b>	<b>18,990</b>	<b>18,990</b>	<b>17,890</b>	<b>(19,820)</b>	<b>17,060</b>	<b>17,060</b>	<b>15,300</b>	<b>(20,453)</b>	<b>11,907</b>



<b>Reserves Report</b>	<b>2026 Opening Balance</b>	<b>2026 Transfers In</b>	<b>2026 Transfers Out</b>	<b>2026 Closing Balance</b>	<b>2027 Opening Balance</b>	<b>2027 Transfers In</b>	<b>2027 Transfers Out</b>	<b>2027 Closing Balance</b>	<b>2028 Opening Balance</b>	<b>2028 Transfers In</b>	<b>2028 Transfers Out</b>	<b>2028 Closing Balance</b>	<b>2029 Opening Balance</b>	<b>2029 Transfers In</b>	<b>2029 Transfers Out</b>	<b>2029 Closing Balance</b>
Port	(395)	234	(143)	(304)	(304)	237	(142)	(209)	(209)	241	(53)	(20)	(20)	247	(95)	131
Roading - assisted / non-assisted / special and safety	3,222	2,498	(2,082)	3,637	3,637	2,582	(2,145)	4,074	4,074	2,670	(2,117)	4,627	4,627	2,764	(2,180)	5,211
Airport - Whakatane 50%	(340)	118	(61)	(283)	(283)	121	(51)	(212)	(212)	125	(19)	(107)	(107)	128	(27)	(5)
Whakatane Holiday Park	41	47	(53)	34	34	47	(54)	27	27	48	(55)	20	20	48	(56)	12
<b>Total Depreciation Reserves</b>	<b>(649)</b>	<b>11,473</b>	<b>(9,625)</b>	<b>1,199</b>	<b>1,199</b>	<b>11,806</b>	<b>(10,416)</b>	<b>2,589</b>	<b>2,589</b>	<b>12,280</b>	<b>(12,362)</b>	<b>2,506</b>	<b>2,506</b>	<b>12,133</b>	<b>(11,708)</b>	<b>2,931</b>
<b>Total Council Operating Reserves</b>	<b>2,508</b>	<b>13,030</b>	<b>(11,120)</b>	<b>4,418</b>	<b>4,418</b>	<b>13,462</b>	<b>(12,040)</b>	<b>5,839</b>	<b>5,839</b>	<b>13,999</b>	<b>(13,989)</b>	<b>5,850</b>	<b>5,850</b>	<b>13,937</b>	<b>(13,385)</b>	<b>6,401</b>
<b>RESTRICTED RESERVES</b>																
Development Contributions - Whakatane Water	103	496	0	599	599	100	0	699	699	105	0	804	804	111	0	916
Development Contributions - Ohope Water	141	4	0	144	144	4	0	148	148	4	0	152	152	4	0	157
Development Contributions - Edgecumbe Water	9	0	0	10	10	0	0	10	10	0	0	10	10	0	0	10
Development Contributions - Matata Water	88	2	0	90	90	2	0	92	92	3	0	95	95	3	0	97
Development Contributions - Plains Water	(78)	0	(2)	(80)	(80)	0	(2)	(82)	(82)	0	(2)	(84)	(84)	0	(2)	(86)
Development Contributions -Whakatane Wastewater	(2,964)	665	(70)	(2,369)	(2,369)	100	(63)	(2,333)	(2,333)	103	(128)	(2,358)	(2,358)	106	(106)	(2,358)
Development Contributions - Coastlands Wastewater	(117)	0	(3)	(120)	(120)	0	(3)	(123)	(123)	0	(3)	(126)	(126)	0	(4)	(130)
Development Contributions - Ohope Wastewater	290	8	0	298	298	8	0	306	306	8	0	315	315	9	0	323
Development Contributions - Edgecumbe	(4)	0	(0)	(4)	(4)	0	(0)	(4)	(4)	0	(0)	(5)	(5)	0	(0)	(5)
Development Contributions - Community	258	3	(293)	(32)	(32)	0	(1)	(32)	(32)	0	(1)	(33)	(33)	0	(1)	(34)
Development Contributions - Parks, Gardens and	202	5	0	208	208	6	0	213	213	6	0	219	219	6	0	225
Development Contributions - Rural Reserves	(39)	0	(1)	(40)	(40)	0	(1)	(41)	(41)	0	(1)	(42)	(42)	0	(1)	(43)
Development Contributions - Solid Waste	351	9	0	361	361	10	0	371	371	10	0	381	381	11	0	391
Development Contributions - Roding	(664)	102	(62)	(624)	(624)	105	(62)	(582)	(582)	108	(63)	(537)	(537)	111	(63)	(489)
Development Contributions - Non Fin Assisted	5	0	0	5	5	0	0	6	6	0	0	6	6	0	0	6
Development Contributions - Whakatane Land Drain	18	20	0	39	39	21	0	60	60	22	0	82	82	24	0	106
Development Contributions - Ohope Land Drain	152	4	0	156	156	4	0	160	160	4	0	164	164	5	0	169
Development Contributions - Whakatane Carparks	(10)	0	(0)	(11)	(11)	0	(0)	(11)	(11)	0	(0)	(11)	(11)	0	(0)	(12)
Otarawairere Disaster Mitigation	(57)	0	(2)	(58)	(58)	0	(2)	(60)	(60)	0	(2)	(61)	(61)	0	(2)	(63)
Development Contributions - Port	(772)	0	(21)	(793)	(793)	0	(21)	(814)	(814)	0	(22)	(836)	(836)	0	(23)	(860)
Subdivision Contributions - Whakatane	137	4	0	141	141	4	0	145	145	4	0	148	148	4	0	153
Subdivision Contributions - Ohope	55	1	0	56	56	2	0	58	58	2	0	60	60	2	0	61
Subdivision Contributions - Edgecumbe	31	1	0	32	32	1	0	33	33	1	0	34	34	1	0	35
Subdivision Contributions - Matata	27	1	0	27	27	1	0	28	28	1	0	29	29	1	0	30
Subdivision Contributions - Murupara	(1)	0	(0)	(1)	(1)	0	(0)	(1)	(1)	0	(0)	(1)	(1)	0	(0)	(1)
Subdivision Contributions - Rural	6	0	0	7	7	0	0	7	7	0	0	7	7	0	0	7
Harbour Capital Fund	(2,494)	1,944	(3,267)	(3,817)	(3,817)	1,984	(3,380)	(5,212)	(5,212)	2,018	(2,716)	(5,911)	(5,911)	2,049	(2,796)	(6,657)
Harbour Land Sales	14,723	393	0	15,116	15,116	410	0	15,526	15,526	424	0	15,950	15,950	443	0	16,393
<b>Total Restricted Reserves</b>	<b>9,400</b>	<b>3,663</b>	<b>(3,721)</b>	<b>9,342</b>	<b>9,342</b>	<b>2,761</b>	<b>(3,536)</b>	<b>8,566</b>	<b>8,566</b>	<b>2,823</b>	<b>(2,938)</b>	<b>8,451</b>	<b>8,451</b>	<b>2,890</b>	<b>(2,998)</b>	<b>8,342</b>
<b>Total Reserves</b>	<b>11,907</b>	<b>16,693</b>	<b>(14,841)</b>	<b>13,759</b>	<b>13,759</b>	<b>16,223</b>	<b>(15,576)</b>	<b>14,406</b>	<b>14,406</b>	<b>16,822</b>	<b>(16,927)</b>	<b>14,300</b>	<b>14,300</b>	<b>16,827</b>	<b>(16,384)</b>	<b>14,743</b>



<b>Reserves Report</b>	<b>2030 Opening Balance</b>	<b>2030 Transfers In</b>	<b>2030 Transfers Out</b>	<b>2030 Closing Balance</b>	<b>2031 Opening Balance</b>	<b>2031 Transfers In</b>	<b>2031 Transfers Out</b>	<b>2031 Closing Balance</b>
Port	131	255	(142)	244	244	252	(52)	443
Roading - assisted / non-assisted / special and safety	5,211	2,863	(2,297)	5,777	5,777	2,961	(2,410)	6,327
Airport - Whakatane 50%	(5)	133	(61)	67	67	139	(99)	106
Whakatane Holiday Park	12	49	(57)	4	4	49	(58)	(5)
<b>Total Depreciation Reserves</b>	<b>2,931</b>	<b>12,501</b>	<b>(12,433)</b>	<b>2,999</b>	<b>2,999</b>	<b>12,867</b>	<b>(27,131)</b>	<b>(11,265)</b>

<b>Total Council Operating Reserves</b>	<b>6,401</b>	<b>14,420</b>	<b>(14,303)</b>	<b>6,518</b>	<b>6,518</b>	<b>14,857</b>	<b>(29,052)</b>	<b>(7,677)</b>
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<b>RESTRICTED RESERVES</b>								
Development Contributions - Whakatane Water	916	110	(623)	402	402	107	0	509
Development Contributions - Ohope Water	157	4	0	161	161	5	0	166
Development Contributions - Edgecumbe Water	10	0	0	11	11	0	0	11
Development Contributions - Matata Water	97	3	0	100	100	3	0	103
Development Contributions - Plains Water	(86)	0	(2)	(89)	(89)	0	(3)	(91)
Development Contributions -Whakatane Wastewater	(2,358)	110	(110)	(2,358)	(2,358)	113	(67)	(2,312)
Development Contributions - Coastlands Wastewater	(130)	0	(4)	(133)	(133)	0	(4)	(137)
Development Contributions - Ohope Wastewater	323	9	0	333	333	10	0	342
Development Contributions - Edgecumbe	(5)	0	(0)	(5)	(5)	0	(0)	(5)
Development Contributions - Community	(34)	0	(1)	(35)	(35)	0	(1)	(36)
Development Contributions - Parks, Gardens and	225	6	0	232	232	7	0	238
Development Contributions - Rural Reserves	(43)	0	(1)	(44)	(44)	0	(1)	(45)
Development Contributions - Solid Waste	391	11	0	402	402	12	0	414
Development Contributions - Roothing	(489)	114	(64)	(439)	(439)	117	(64)	(386)
Development Contributions - Non Fin Assisted	6	0	0	6	6	0	0	6
Development Contributions - Whakatane Land Drain	106	25	0	131	131	27	0	158
Development Contributions - Ohope Land Drain	169	5	0	174	174	5	0	179
Development Contributions - Whakatane Carparks	(12)	0	(0)	(12)	(12)	0	(0)	(12)
Otarawairere Disaster Mitigation	(63)	0	(2)	(65)	(65)	0	(2)	(67)
Development Contributions - Port	(860)	0	(25)	(884)	(884)	0	(26)	(910)
Subdivision Contributions - Whakatane	153	4	0	157	157	5	0	162
Subdivision Contributions - Ohope	61	2	0	63	63	2	0	65
Subdivision Contributions - Edgecumbe	35	1	0	36	36	1	0	37
Subdivision Contributions - Matata	30	1	0	30	30	1	0	31
Subdivision Contributions - Murupara	(1)	0	(0)	(1)	(1)	0	(0)	(1)
Subdivision Contributions - Rural	7	0	0	7	7	0	0	8
Harbour Capital Fund	(6,657)	2,078	(2,894)	(7,473)	(7,473)	2,109	(2,917)	(8,281)
Harbour Land Sales	16,393	470	0	16,864	16,864	489	0	17,353
<b>Total Restricted Reserves</b>	<b>8,342</b>	<b>2,954</b>	<b>(3,726)</b>	<b>7,570</b>	<b>7,570</b>	<b>3,012</b>	<b>(3,085)</b>	<b>7,498</b>

<b>Total Reserves</b>	<b>14,743</b>	<b>17,374</b>	<b>(18,030)</b>	<b>14,088</b>	<b>14,088</b>	<b>17,870</b>	<b>(32,137)</b>	<b>(179)</b>
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FUNDING IMPACT STATEMENT – RATING

The ‘Funding Impact Statement - Rating’ sets out the detail behind each of the various rating categories. You will find that this information is very similar to that which appears on the back of your rates invoice. Rating units defined as ‘Commercial and Industrial’ are any properties zoned or used for commercial industrial purposes. ‘Rural’ is defined as all rural zoned land, except commercial and industrial properties as defined above. Note: All figures in this table are GST exclusive. GST will apply at the current rate of 15%.

	2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

General Rates											
Total amount required		24,625,622	26,565,616	28,689,534	27,891,857	28,437,872	29,210,104	29,761,982	29,793,246	29,738,450	30,274,769

The Council sets a general rate on the capital value (CV) of each applicable rating unit in the District on a stepped differential basis (per CV\$)

	per CV\$										
District wide rating units with capital value less than \$15 million (step 1)	0.00137292	13,975,576	15,145,166	16,425,524	15,644,687	15,871,748	16,341,275	16,592,531	16,418,319	16,150,594	16,319,369
District wide rating units with capital value greater than \$15 million (step 2)*	0.00102969	477,046	513,940	554,141	524,741	529,291	541,829	547,028	538,221	526,464	528,988
Uniform Annual General Charge on all rating units in the District	669.28	10,173,000	10,906,511	11,709,869	11,722,428	12,036,833	12,327,000	12,622,423	12,836,706	13,061,392	13,426,412

\* Council uses a differential for all rating units with capital value over \$15 million to reduce the total rate those 20 rating units are charged.

Roading Rates											
Total amount required		6,031,939	6,596,818	6,839,584	7,014,573	7,254,933	7,461,686	7,707,669	7,978,577	8,276,286	8,551,686

The Council sets the roading rate on the capital value of each applicable rating unit in the District (cents per CV\$).

	per CV\$										
District wide rating units (per CV\$)	0.00051006	5,428,745	5,937,136	6,155,625	6,313,116	6,529,440	6,715,517	6,936,902	7,180,719	7,448,658	7,696,517
Fixed targeted rate on all rating units in the District	39.68	603,194	659,682	683,958	701,457	725,493	746,169	770,767	797,858	827,629	855,169

Community Board Rates											
Total amount required		361,480	368,763	376,050	382,723	390,300	398,771	404,762	412,333	420,638	427,853

The Community Board rate funds the Governance activity. The Community Board rate is set to fund the costs of the five Community Boards.

The Council sets the targeted rate on rating units within each of the following locations.

	Rate \$										
Whakatane/Ohope	22.71	192,954	196,807	200,796	204,316	208,221	212,530	216,007	220,009	224,404	228,188
Rangitaiki	16.50	68,646	70,020	71,371	72,649	74,104	75,722	76,846	78,292	79,861	81,260
Taneatua	37.44	47,956	48,922	49,843	50,745	51,789	52,959	53,693	54,711	55,815	56,809
Murupara	41.18	51,924	53,014	54,041	55,013	56,187	57,559	58,216	59,321	60,559	61,596

Stormwater Rates											
Total amount required		3,650,251	3,806,887	4,041,688	4,210,925	4,451,453	4,608,178	4,686,333	4,666,551	4,818,006	4,886,381

The Council sets a differential targeted rate for stormwater on rating units and a rate on the capital value differentially as follows

	Fixed targeted												
	Differential	rate per rateable	per CV\$										
		unit \$											
Whakatane Urban	1.0	100.82	0.00045201	2,030,086	2,145,346	2,314,023	2,420,831	2,545,872	2,648,097	2,704,818	2,706,453	2,830,161	2,896,917
Whakatane Commercial and Industrial*	2.2	100.82	0.00099441	609,399	632,432	670,125	688,906	712,151	728,344	731,695	720,281	741,201	746,786
Matata	1.0	53.50	0.00045201	69,767	71,643	74,230	76,287	84,112	96,409	101,597	101,856	104,349	106,515
Ohope	1.0	73.08	0.00026668	551,015	557,030	565,558	569,607	585,324	582,396	586,625	579,054	586,292	590,624
Edgecumbe	1.0	124.97	0.00070888	312,927	321,052	334,385	361,145	391,669	409,194	411,220	407,142	401,006	401,926
Taneatua	1.0	21.82	0.00033837	23,483	24,206	26,911	32,646	38,307	39,129	39,878	39,774	40,803	41,618
Murupara	1.0	13.26	0.00042392	38,346	39,669	40,707	42,673	58,759	68,970	74,503	75,946	77,644	65,062
Te Mahoe Land Drainage	1.0	69.10	0.00122386	6,633	6,832	7,016	8,739	17,556	17,805	18,032	17,972	18,293	18,537
Te Teko Land Drainage	1.0	16.79	0.00035648	8,595	8,677	8,733	10,091	17,703	17,835	17,966	18,073	18,256	18,396

A differential targeted rate calculated on capital value is charged for Whakatane Commercial and Industrial rating units, due to the greater

	2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
District Growth Rates												
Total amount required		932,086	947,451	965,151	981,667	1,002,436	1,025,847	1,038,110	1,057,128	1,078,043	1,097,934	
The District Growth rate funds the Economic Development Activity.												
The Council sets a fixed targeted rate per commercial and industrial rating unit within the District		389.02	233,021	236,863	241,288	245,417	250,609	256,462	259,527	264,282	269,511	274,483
Total amount required from per CV\$	Differential	per CV\$	699,064	710,588	723,863	736,250	751,827	769,385	778,582	792,846	808,533	823,450
The Council sets a targeted rate on the capital value for all commercial and industrial rating units outside the Whakatane urban area (per CV\$).	1.0	0.00054391	98,848	100,478	102,355	104,106	106,309	108,792	110,092	112,109	114,327	116,437
The Council sets a targeted rate on the capital value for all commercial and industrial rating units within the Whakatane urban area (per CV\$).	2.0	0.00108781	600,216	610,111	621,509	632,144	645,518	660,594	668,490	680,737	694,205	707,014
Refuse Removal Rates												
Total amount required		3,288,139	3,485,248	3,758,241	3,963,483	4,101,488	4,171,675	4,306,024	4,449,852	4,603,995	4,747,153	
The Refuse Removal rate funds the Waste Group of Activities. The Council sets a targeted rate to fund the collection and disposal of the Council approved refuse and recycling bins. This targeted rate is set as a fixed amount where a service is available to the rating unit. A rating unit can apply for more than one service and will be charged accordingly. The service applicable to each category is: <b>Residential</b> - refuse, recycling and green waste <b>Rural and Commercial</b> - refuse and recycling												
Residential - per service		242.78	2,017,275	2,146,669	2,322,677	2,459,385	2,557,597	2,614,624	2,710,755	2,813,476	2,923,365	3,026,909
Rural/commercial - per service		209.31	826,348	872,460	938,544	985,267	1,011,822	1,020,487	1,046,456	1,074,327	1,104,288	1,131,196
Ohope residential * - per service		245.53	434,338	455,380	485,476	506,720	519,635	524,025	535,959	548,855	562,785	575,163
Ohope commercial - per service		212.05	10,179	10,739	11,543	12,111	12,434	12,539	12,855	13,194	13,558	13,885
*The Council provides an additional three recycling collections during the summer holiday period for Ohope.												
Water Rates												
Total amount required		7,148,221	7,613,623	8,291,134	8,724,716	9,036,042	9,156,084	9,372,105	9,674,733	10,028,722	10,308,267	
The Council sets water rates on a differential based on provision of service, land use and location.												
<b>Connected</b> - any rating unit that is connected directly or indirectly to a Council operated waterworks.												
<b>Available</b> - any rating unit that is not connected to a Council operated waterworks but is within 100 metres of such waterworks												
<b>Note: All water by meter consumption that is invoiced during the current rating year will be calculated on the charges detailed below</b>												
	Per connection	Rate \$	Total \$									
	\$											
Ruatahuna												
Connected	-	-	-	-	-	-	-	-	-	-	-	
Connected - commercial	-	-	-	-	-	-	-	-	-	-	-	
Plains and Awakeri Extension												
Connected - metered	259.74		489,358	560,308	626,953	664,795	681,936	701,052	716,512	652,122	677,284	689,544
Water by meter		0.29	734,037	840,462	940,429	997,193	1,022,904	1,051,577	1,074,768	978,183	1,015,927	1,034,316
Excess water by meter*		0.90										
Murupara												
Connected - metered	153.44		5,677	6,280	7,024	7,411	7,536	7,660	7,844	8,057	8,418	8,639
Connected - non metered	375.91		250,730	277,361	310,219	327,275	332,813	338,287	346,434	355,832	371,776	381,503
Available - not connected	153.44		15,958	17,653	19,744	20,830	21,182	21,531	22,049	22,647	23,662	24,281
Water by meter		1.01	37,588	41,581	46,506	49,064	49,894	50,714	51,936	53,345	55,735	57,193
All Other Schemes												
Connected - metered	208.07		2,046,198	2,141,461	2,315,453	2,434,038	2,518,970	2,542,808	2,603,710	2,768,243	2,867,030	2,953,257
Connected - non metered	553.22		326,402	339,820	365,555	382,351	403,959	407,782	417,548	443,934	459,776	473,604
Available - not connected	208.07		76,987	79,600	85,042	88,346	95,946	96,854	99,174	105,441	109,203	112,488
Water by meter		1.57	3,165,285	3,309,096	3,574,209	3,753,413	3,900,903	3,937,818	4,032,131	4,286,929	4,439,911	4,573,443
*The council sets an additional targeted rate for any excess water consumed that is over and above the purchased entitlement for each rating unit connected to these water supplies. An overuse targeted rate is set for the excess volume consumed over and above the purchased entitlement.												
Note: Where rating units meet the definition of being contiguous either under legislation or Council Policy, the entitlements for such properties will be aggregated prior to an imposition of the overuse penalty.												

	2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Sewerage Rates											
Total amount required		5,062,504	5,215,369	5,378,668	5,515,063	5,722,881	5,881,619	6,088,055	6,367,576	6,708,702	7,134,991

The Council sets sewerage rates on land use and provision of service. Land use is residential, rural or commercial / industrial. For residential and rural rating units, the Council sets fixed targeted rates per separately used or inhabited part of a rating unit\* to fund sewage disposal. Commercial / industrial properties are charged per pan.

Connected - any rating unit that is connected to a public sewerage drain.

Available - any rating unit that is not connected to a public sewerage drain but is within 30 metres of such a drain.

	Rate \$										
Available - all schemes	204.52	80,377	81,909	83,514	84,505	86,666	88,002	90,128	93,155	97,148	102,632
Connected - all schemes	409.04	4,684,353	4,823,662	4,969,202	5,079,756	5,262,610	5,397,461	5,582,912	5,827,269	6,136,397	6,545,438
Available - Murupara	192.11	16,137	16,789	17,665	19,011	20,247	21,469	22,491	24,233	25,750	26,388
Connected - Murupara	384.22	281,636	293,009	308,288	331,790	353,358	374,686	392,523	422,919	449,406	460,534

\* Any part of a rating unit that is, or is able to be, separately used or inhabited by the ratepayer, or by any other person or body having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement.

EPIC Rates											
Total amount required		80,000	81,600	83,232	84,813	86,340	87,894	89,388	90,908	92,453	93,933

A targeted rate has been set to fund EPIC (Events Promotions Initiatives Community). This rate is based on the capital value of the rateable units identified as the Whakatāne Central Business District in the Whakatāne District Plan.

Fixed charge	-	-	-	-	-	-	-	-	-	-	-
Number of rateable urban properties	102	102	102	102	102	102	102	102	102	102	102
CV rate \$	0.00063082	0.00064343	0.00065630	0.00066877	0.00068081	0.00069306	0.00070484	0.00071683	0.00072901	0.00074068	

### PERCENTAGE OF RATES THAT ARE FIXED CHARGES

Under the Local Government Rating Act (LGRA), a maximum of 30% of total rates income can come from fixed rates, such as targeted rates or uniform annual charges. The following table shows the fixed rates set by the Council for the 2019/20 year and the percentage of the total rates that these represent.

Report on 30% Cap (Section 21 LGRA)		\$ Excl. GST									
Targeted rates that are set on a uniform basis and calculated in accordance with section 18(2) or clause 7 of Schedule 3											
Uniform Annual General Charge		10,173,000	10,906,511	11,709,869	11,722,428	12,036,833	12,327,000	12,622,423	12,836,706	13,061,392	13,426,412
Roading		603,194	659,682	683,958	701,457	725,493	746,169	770,767	797,858	827,629	855,169
Community Boards		361,480	368,763	376,050	382,723	390,300	398,771	404,762	412,333	420,638	427,853
Stormwater		912,563	951,722	1,010,422	1,052,731	1,112,863	1,152,045	1,171,583	1,166,638	1,204,502	1,221,595
District Growth		233,021	236,863	241,288	245,417	250,609	256,462	259,527	264,282	269,511	274,483
Total Uniform Annual General Charge and targeted rates		12,283,258	13,123,540	14,021,588	14,104,756	14,516,099	14,880,446	15,229,063	15,477,817	15,783,671	16,205,512
Total rates excluding GST		51,180,243	54,681,376	58,423,282	58,769,819	60,483,746	62,001,858	63,454,428	64,490,903	65,765,297	67,522,967
Uniform rates as a percentage of total rates		24%	24%	24%	24%	24%	24%	24%	24%	24%	24%
Targeted rates than are set on a differential uniform basis, not included in the 30% cap											
Refuse Removal Rate		3,288,139	3,485,248	3,758,241	3,963,483	4,101,488	4,171,675	4,306,024	4,449,852	4,603,995	4,747,153

INDICATIVE FUNDING IMPACT STATEMENT - ALL OF COUNCIL

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
25,275	General rates, uniform annual general charges, rates penalties	25,425	27,381	29,521	28,740	29,301	30,089	30,656	30,703	30,663	31,215
23,419	Targeted Rates	26,555	28,116	29,734	30,878	32,046	32,792	33,692	34,698	36,027	37,248
13,731	Subsidies and grants for operating purposes	7,055	5,604	5,137	5,272	5,465	5,577	5,734	5,897	6,065	6,236
9,925	Fees and Charges	10,342	10,320	10,253	10,535	10,822	11,099	11,377	11,656	11,955	12,243
45	Interest and dividends from investments	45	46	47	48	49	49	50	51	52	53
2,145	Local authorities fuel tax, fines, infringement fees, and other	2,275	2,356	2,400	2,464	2,549	2,590	2,660	2,746	2,793	2,865
<b>74,540</b>	<b>Total Sources of operating funding (A)</b>	<b>71,697</b>	<b>73,824</b>	<b>77,092</b>	<b>77,935</b>	<b>80,231</b>	<b>82,196</b>	<b>84,170</b>	<b>85,750</b>	<b>87,556</b>	<b>89,860</b>
<b>Applications of operating funding</b>											
61,907	Payments to staff and suppliers	53,420	54,429	55,001	56,531	58,502	59,827	60,555	61,836	63,507	64,970
3,611	Finance costs	2,008	2,585	2,898	2,949	3,052	3,065	3,250	3,597	3,982	4,730
1,160	Other operating funding applications	1,550	1,584	1,609	1,637	1,669	1,704	1,741	1,780	1,822	1,866
<b>66,678</b>	<b>Total Applications of operating funding (B)</b>	<b>56,978</b>	<b>58,598</b>	<b>59,509</b>	<b>61,118</b>	<b>63,223</b>	<b>64,596</b>	<b>65,545</b>	<b>67,214</b>	<b>69,311</b>	<b>71,565</b>
<b>7,862</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>14,719</b>	<b>15,226</b>	<b>17,584</b>	<b>16,817</b>	<b>17,008</b>	<b>17,600</b>	<b>18,625</b>	<b>18,536</b>	<b>18,244</b>	<b>18,295</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
14,610	Subsidies and grants for capital expenditure	11,775	10,520	10,111	18,515	16,819	7,600	7,661	7,883	8,197	8,510
127	Development and financial contributions	384	395	405	415	1,400	435	447	459	472	484
17,622	Increase (decrease) in debt	- 516	21,571	7,299	3,300	986	- 2,156	635	- 818	- 363	12,688
-	- Gross proceeds from sale of assets	2,025	2,225	1,894	-	-	-	-	-	-	-
-	- Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	- Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>32,359</b>	<b>Total Sources of capital funding (C)</b>	<b>13,669</b>	<b>34,711</b>	<b>19,709</b>	<b>22,230</b>	<b>19,205</b>	<b>5,879</b>	<b>8,743</b>	<b>7,524</b>	<b>8,306</b>	<b>21,682</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
14,289	- to meet additional demand	12,032	11,397	4,157	4,702	3,247	2,840	3,161	3,234	4,740	8,716
11,775	- to improve level of service	7,219	15,670	14,128	19,519	15,080	6,039	9,283	8,326	9,634	28,460
18,226	- to replace existing assets	11,150	14,612	19,875	20,120	16,377	14,297	15,621	14,901	13,845	18,383
(9,070)	Increase (decrease) in reserves	- 2,015	- 204	- 2,154	- 5,295	- 1,510	- 303	- 696	- 400	- 1,669	- 15,581
5,000	Increase (decrease) of investments	-	8,460	1,295	-	-	-	-	-	-	-
<b>40,221</b>	<b>Total Applications of capital funding (D)</b>	<b>28,386</b>	<b>49,936</b>	<b>37,301</b>	<b>39,046</b>	<b>36,214</b>	<b>23,479</b>	<b>27,369</b>	<b>26,061</b>	<b>26,551</b>	<b>39,977</b>
<b>(7,861)</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>- 14,718</b>	<b>- 15,225</b>	<b>- 17,591</b>	<b>- 16,817</b>	<b>- 17,009</b>	<b>- 17,600</b>	<b>- 18,625</b>	<b>- 18,537</b>	<b>- 18,245</b>	<b>- 18,295</b>
	<b>Funding Balance ((A-B) + (C-D))</b>	<b>1</b>	<b>1</b>	<b>- 8</b>	<b>1</b>	<b>- 1</b>	<b>- 0</b>	<b>- 0</b>	<b>- 1</b>	<b>- 0</b>	<b>- 0</b>

INDICATIVE FUNDING IMPACT STATEMENT - LEADERSHIP AND COMMUNITY

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
2,923	General rates, uniform annual general charges, rates penalties	3,207	3,194	3,205	3,290	3,371	3,365	3,482	3,556	3,527	3,683
272	Targeted Rates	361	369	376	383	390	399	405	412	421	428
-	- Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
-	- Fees and Charges	-	-	-	-	-	-	-	-	-	-
1,395	Internal charges and overheads recovered	1,498	1,538	1,606	1,592	1,643	1,708	1,720	1,719	1,753	1,789
2	Local authorities fuel tax, fines, infringement fees, and other	3	23	3	3	25	3	3	26	3	4
<b>4,593</b>	<b>Sources of operating funding (A)</b>	<b>5,069</b>	<b>5,123</b>	<b>5,190</b>	<b>5,267</b>	<b>5,429</b>	<b>5,476</b>	<b>5,610</b>	<b>5,714</b>	<b>5,705</b>	<b>5,903</b>
<b>Applications of operating funding</b>											
3,401	Payments to staff and suppliers	3,534	3,614	3,656	3,712	3,843	3,853	3,965	4,037	3,989	4,153
2	Finance costs	2	2	1	1	1	1	1	1	1	1
1,199	Internal charges & overheads applied	1,454	1,424	1,429	1,449	1,478	1,513	1,534	1,564	1,600	1,632
-	- Other operating funding applications	-	-	-	-	-	-	-	-	-	-
<b>4,602</b>	<b>Applications of operating funding (B)</b>	<b>4,990</b>	<b>5,040</b>	<b>5,086</b>	<b>5,162</b>	<b>5,322</b>	<b>5,366</b>	<b>5,500</b>	<b>5,601</b>	<b>5,589</b>	<b>5,785</b>
<b>(9)</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>80</b>	<b>84</b>	<b>104</b>	<b>106</b>	<b>108</b>	<b>110</b>	<b>110</b>	<b>112</b>	<b>115</b>	<b>118</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
-	- Subsidies and grants for capital expenditure	-	-	-	74	-	-	-	-	-	-
-	- Development and financial contributions	-	-	-	-	-	-	-	-	-	-
(6)	Increase (decrease) in debt	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
-	- Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	- Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	- Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>(6)</b>	<b>Sources of capital funding (C)</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>	<b>69</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
-	- to meet additional demand	-	-	-	-	-	-	-	-	-	-
-	- to improve level of service	-	-	-	74	-	-	-	-	-	-
-	- to replace existing assets	-	-	-	32	-	-	-	-	-	-
(15)	Increase (decrease) in reserves	74	78	98	68	102	104	104	107	110	113
-	- Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
<b>(15)</b>	<b>Applications of capital funding (D)</b>	<b>74</b>	<b>78</b>	<b>98</b>	<b>174</b>	<b>102</b>	<b>104</b>	<b>104</b>	<b>107</b>	<b>110</b>	<b>113</b>
<b>9</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(80)</b>	<b>(84)</b>	<b>(104)</b>	<b>(106)</b>	<b>(108)</b>	<b>(110)</b>	<b>(110)</b>	<b>(112)</b>	<b>(115)</b>	<b>(118)</b>
<b>(I)</b>	<b>Funding Balance ((A-B) + (C-D))</b>	<b>(I)</b>			<b>(I)</b>		<b>(I)</b>	<b>(I)</b>	<b>(I)</b>		<b>(I)</b>



## INDICATIVE FUNDING IMPACT STATEMENT - STRATEGY AND FUTURES

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
4,242	General rates, uniform annual general charges, rates penalties	4,892	5,091	5,190	5,183	5,072	5,455	5,400	5,313	5,364	5,419
887	Targeted Rates	1,012	1,029	1,048	1,066	1,089	1,114	1,127	1,148	1,170	1,192
3,653	Subsidies and grants for operating purposes	520	479	21	21	22	22	22	23	23	23
2,406	Fees and Charges	2,384	2,431	2,480	2,527	2,572	2,619	2,663	2,709	2,755	2,799
386	Internal charges and overheads recovered	361	367	375	381	389	395	404	410	419	426
29	Local authorities fuel tax, fines, infringement fees, and other	29	29	30	30	31	31	32	32	33	33
<b>11,602</b>	<b>Sources of operating funding (A)</b>	<b>9,197</b>	<b>9,427</b>	<b>9,143</b>	<b>9,209</b>	<b>9,174</b>	<b>9,637</b>	<b>9,648</b>	<b>9,635</b>	<b>9,764</b>	<b>9,893</b>
<b>Applications of operating funding</b>											
10,270	Payments to staff and suppliers	5,443	5,613	4,947	4,967	5,286	5,340	4,722	4,584	4,658	4,665
220	Finance costs	242	231	223	208	191	186	176	167	161	151
1,949	Internal charges & overheads applied	2,129	2,148	2,188	2,205	2,257	2,325	2,352	2,398	2,466	2,512
-	Other operating funding applications	-	-	-	-	-	-	-	-	-	-
<b>12,439</b>	<b>Applications of operating funding (B)</b>	<b>7,814</b>	<b>7,992</b>	<b>7,358</b>	<b>7,381</b>	<b>7,733</b>	<b>7,850</b>	<b>7,250</b>	<b>7,149</b>	<b>7,285</b>	<b>7,328</b>
<b>(837)</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,383</b>	<b>1,435</b>	<b>1,785</b>	<b>1,828</b>	<b>1,441</b>	<b>1,786</b>	<b>2,398</b>	<b>2,486</b>	<b>2,479</b>	<b>2,565</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
-	Development and financial contributions	-	-	-	-	-	-	-	-	-	-
1,991	Increase (decrease) in debt	(401)	11	(120)	(542)	(183)	(431)	(338)	(389)	(340)	(318)
-	Gross proceeds from sale of assets	2,025	2,225	1,894	-	-	-	-	-	-	-
-	Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>1,991</b>	<b>Sources of capital funding (C)</b>	<b>1,624</b>	<b>2,236</b>	<b>1,774</b>	<b>(542)</b>	<b>(183)</b>	<b>(431)</b>	<b>(338)</b>	<b>(389)</b>	<b>(340)</b>	<b>(318)</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
81	- to meet additional demand	24	67	34	71	19	35	23	39	52	22
-	- to improve level of service	-	-	156	-	-	-	-	-	-	-
70	- to replace existing assets	101	42	53	115	69	139	102	107	121	197
1,003	Increase (decrease) in reserves	2,882	3,561	3,316	1,101	1,170	1,181	1,935	1,950	1,966	2,028
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
<b>1,154</b>	<b>Applications of capital funding (D)</b>	<b>3,007</b>	<b>3,671</b>	<b>3,559</b>	<b>1,287</b>	<b>1,258</b>	<b>1,355</b>	<b>2,060</b>	<b>2,096</b>	<b>2,139</b>	<b>2,247</b>
<b>837</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,383)</b>	<b>(1,435)</b>	<b>(1,785)</b>	<b>(1,828)</b>	<b>(1,441)</b>	<b>(1,786)</b>	<b>(2,398)</b>	<b>(2,486)</b>	<b>(2,479)</b>	<b>(2,565)</b>
<b>Funding Balance ((A-B) + (C-D))</b>				<b>()</b>	<b>()</b>	<b>()</b>	<b>()</b>	<b>()</b>			



## INDICATIVE FUNDING IMPACT STATEMENT - ROADS AND FOOTPATHS

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
(31)	General rates, uniform annual general charges, rates penalties	(31)	(31)	(32)	(33)	(34)	(35)	(35)	(36)	(37)	(38)
5,857	Targeted Rates	6,032	6,597	6,840	7,015	7,255	7,462	7,708	7,979	8,276	8,552
6,993	Subsidies and grants for operating purposes	4,485	4,570	4,640	4,774	4,913	5,055	5,202	5,353	5,508	5,668
34	Fees and Charges	34	35	36	37	38	39	40	41	42	44
1,382	Internal charges and overheads recovered	1,883	1,941	1,999	2,057	2,117	2,178	2,241	2,306	2,373	2,442
738	Local authorities fuel tax, fines, infringement fees, and other	841	870	904	933	966	1,000	1,036	1,071	1,113	1,151
<b>14,972</b>	<b>Sources of operating funding (A)</b>	<b>13,244</b>	<b>13,980</b>	<b>14,386</b>	<b>14,783</b>	<b>15,255</b>	<b>15,700</b>	<b>16,192</b>	<b>16,714</b>	<b>17,276</b>	<b>17,818</b>
<b>Applications of operating funding</b>											
9,585	Payments to staff and suppliers	6,960	7,163	7,262	7,462	7,670	7,883	8,104	8,330	8,565	8,804
323	Finance costs	374	423	461	475	497	533	565	603	648	679
2,430	Internal charges & overheads applied	2,995	3,043	3,119	3,168	3,246	3,340	3,415	3,497	3,600	3,684
-	Other operating funding applications	-	-	-	-	-	-	-	-	-	-
<b>12,338</b>	<b>Applications of operating funding (B)</b>	<b>10,329</b>	<b>10,629</b>	<b>10,842</b>	<b>11,105</b>	<b>11,414</b>	<b>11,756</b>	<b>12,084</b>	<b>12,429</b>	<b>12,813</b>	<b>13,168</b>
<b>2,634</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,914</b>	<b>3,352</b>	<b>3,544</b>	<b>3,677</b>	<b>3,841</b>	<b>3,944</b>	<b>4,108</b>	<b>4,285</b>	<b>4,463</b>	<b>4,650</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
12,991	Subsidies and grants for capital expenditure	6,495	9,002	7,547	9,520	7,305	7,518	7,579	7,799	8,112	8,423
13	Development and financial contributions	90	93	96	99	102	105	108	111	114	117
883	Increase (decrease) in debt	1,321	2,758	988	1,306	1,293	1,347	1,337	1,329	1,324	1,313
-	- Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	- Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	- Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>13,887</b>	<b>Sources of capital funding (C)</b>	<b>7,907</b>	<b>11,852</b>	<b>8,631</b>	<b>10,924</b>	<b>8,700</b>	<b>8,970</b>	<b>9,023</b>	<b>9,238</b>	<b>9,550</b>	<b>9,854</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
6,459	- to meet additional demand	956	4,068	1,870	4,043	2,288	2,355	2,423	2,493	2,565	2,640
5,147	- to improve level of service	3,779	4,618	3,721	4,699	2,963	3,049	3,137	3,228	3,322	3,418
5,048	- to replace existing assets	5,584	5,757	5,967	6,532	6,513	6,744	6,648	6,841	7,222	7,507
(132)	Increase (decrease) in reserves	502	761	617	(672)	778	766	923	960	903	940
-	- Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
<b>16,522</b>	<b>Applications of capital funding (D)</b>	<b>10,821</b>	<b>15,204</b>	<b>12,175</b>	<b>14,602</b>	<b>12,541</b>	<b>12,914</b>	<b>13,131</b>	<b>13,523</b>	<b>14,012</b>	<b>14,504</b>
<b>(2,634)</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(2,914)</b>	<b>(3,352)</b>	<b>(3,544)</b>	<b>(3,677)</b>	<b>(3,841)</b>	<b>(3,944)</b>	<b>(4,108)</b>	<b>(4,285)</b>	<b>(4,463)</b>	<b>(4,650)</b>
<b>(I)</b>	<b>Funding Balance ((A-B) + (C-D))</b>				<b>(I)</b>				<b>(I)</b>	<b>(I)</b>	<b>(I)</b>

## INDICATIVE FUNDING IMPACT STATEMENT - WATER SUPPLY

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
-	General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-
6,176	Targeted Rates	7,148	7,614	8,291	8,725	9,036	9,156	9,372	9,675	10,029	10,308
-	Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
575	Fees and Charges	555	160	165	169	174	179	185	191	197	203
126	Internal charges and overheads recovered	217	222	226	166	115	118	121	124	128	131
-	Local authorities fuel tax, fines, infringement fees, and other	4	4	4	4	4	5	5	5	5	5
<b>6,877</b>	<b>Sources of operating funding (A)</b>	<b>7,924</b>	<b>8,000</b>	<b>8,686</b>	<b>9,064</b>	<b>9,329</b>	<b>9,457</b>	<b>9,682</b>	<b>9,995</b>	<b>10,359</b>	<b>10,648</b>
<b>Applications of operating funding</b>											
2,437	Payments to staff and suppliers	2,637	2,316	2,400	2,373	2,399	2,427	2,526	2,592	2,723	2,831
394	Finance costs	453	544	675	750	754	737	737	744	735	749
2,335	Internal charges & overheads applied	2,601	2,644	2,729	2,691	2,702	2,805	2,845	2,911	3,031	3,081
-	Other operating funding applications	-	-	-	-	-	-	-	-	-	-
<b>5,167</b>	<b>Applications of operating funding (B)</b>	<b>5,691</b>	<b>5,504</b>	<b>5,805</b>	<b>5,815</b>	<b>5,855</b>	<b>5,969</b>	<b>6,109</b>	<b>6,248</b>	<b>6,488</b>	<b>6,662</b>
<b>1,710</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,233</b>	<b>2,496</b>	<b>2,881</b>	<b>3,249</b>	<b>3,474</b>	<b>3,488</b>	<b>3,573</b>	<b>3,747</b>	<b>3,871</b>	<b>3,986</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
41	Development and financial contributions	71	74	76	78	487	82	85	88	91	94
1,625	Increase (decrease) in debt	1,152	6,169	4,760	2,600	(1,064)	(973)	971	(1,151)	(1,178)	2,581
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>1,667</b>	<b>Sources of capital funding (C)</b>	<b>1,223</b>	<b>6,243</b>	<b>4,835</b>	<b>2,678</b>	<b>(577)</b>	<b>(891)</b>	<b>1,056</b>	<b>(1,064)</b>	<b>(1,087)</b>	<b>2,675</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
1,359	- to meet additional demand	75	699	17	15	-	6	47	-	623	656
775	- to improve level of service	1,529	5,753	3,677	2,604	241	189	2,140	128	127	3,267
3,596	- to replace existing assets	1,195	1,828	5,791	5,441	1,220	1,091	3,798	1,610	1,703	2,482
(2,364)	Increase (decrease) in reserves	658	459	(1,768)	(2,132)	1,436	1,311	(1,356)	945	331	256
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
<b>3,366</b>	<b>Applications of capital funding (D)</b>	<b>3,457</b>	<b>8,739</b>	<b>7,717</b>	<b>5,927</b>	<b>2,897</b>	<b>2,597</b>	<b>4,629</b>	<b>2,683</b>	<b>2,784</b>	<b>6,661</b>
<b>(1,699)</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(2,233)</b>	<b>(2,496)</b>	<b>(2,882)</b>	<b>(3,249)</b>	<b>(3,474)</b>	<b>(3,488)</b>	<b>(3,573)</b>	<b>(3,747)</b>	<b>(3,871)</b>	<b>(3,986)</b>
<b>11</b>	<b>Funding Balance ((A-B) + (C-D))</b>	<b>()</b>	<b></b>	<b>()</b>	<b></b>	<b></b>	<b>()</b>	<b></b>	<b>()</b>	<b>()</b>	<b>()</b>

INDICATIVE FUNDING IMPACT STATEMENT - SEWAGE TREATMENT AND DISPOSAL

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
438	General rates, uniform annual general charges, rates penalties	417	442	469	525	581	612	613	614	266	267
4,510	Targeted Rates	5,063	5,215	5,379	5,515	5,723	5,882	6,088	6,368	6,709	7,135
-	Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
189	Fees and Charges	190	209	216	219	225	233	237	213	222	226
59	Internal charges and overheads recovered	75	63	65	66	67	68	70	102	104	107
-	Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	-	-	-	-
<b>5,196</b>	<b>Sources of operating funding (A)</b>	<b>5,743</b>	<b>5,930</b>	<b>6,128</b>	<b>6,324</b>	<b>6,596</b>	<b>6,795</b>	<b>7,007</b>	<b>7,297</b>	<b>7,301</b>	<b>7,735</b>
<b>Applications of operating funding</b>											
1,356	Payments to staff and suppliers	1,118	1,151	1,186	1,666	1,707	1,757	1,818	1,872	1,936	2,000
312	Finance costs	340	341	331	371	400	412	436	480	538	714
1,841	Internal charges & overheads applied	1,956	1,989	2,055	2,072	2,123	2,205	2,234	2,286	2,380	2,417
-	Other operating funding applications	-	-	-	-	-	-	-	-	-	-
<b>3,510</b>	<b>Applications of operating funding (B)</b>	<b>3,414</b>	<b>3,481</b>	<b>3,572</b>	<b>4,109</b>	<b>4,230</b>	<b>4,374</b>	<b>4,489</b>	<b>4,637</b>	<b>4,854</b>	<b>5,132</b>
<b>1,686</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,330</b>	<b>2,449</b>	<b>2,556</b>	<b>2,216</b>	<b>2,366</b>	<b>2,421</b>	<b>2,518</b>	<b>2,660</b>	<b>2,447</b>	<b>2,603</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
-	Subsidies and grants for capital expenditure	-	-	2,492	6,185	6,385	-	-	-	-	-
48	Development and financial contributions	86	89	92	94	665	100	103	106	110	113
59	Increase (decrease) in debt	651	600	159	2,513	494	276	1,852	1,536	3,036	12,638
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>107</b>	<b>Sources of capital funding (C)</b>	<b>738</b>	<b>690</b>	<b>2,743</b>	<b>8,792</b>	<b>7,544</b>	<b>376</b>	<b>1,954</b>	<b>1,643</b>	<b>3,145</b>	<b>12,752</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
1,338	- to meet additional demand	29	38	14	44	-	231	571	553	1,335	5,244
695	- to improve level of service	1,220	1,144	3,226	9,178	7,486	1,520	3,510	3,296	5,722	21,384
895	- to replace existing assets	480	524	1,376	2,898	2,062	2,160	1,288	1,570	1,354	3,469
(1,143)	Increase (decrease) in reserves	1,338	1,432	683	(1,112)	363	(1,114)	(897)	(1,117)	(2,819)	(14,742)
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
<b>1,786</b>	<b>Applications of capital funding (D)</b>	<b>3,067</b>	<b>3,138</b>	<b>5,299</b>	<b>11,008</b>	<b>9,911</b>	<b>2,797</b>	<b>4,473</b>	<b>4,302</b>	<b>5,592</b>	<b>15,355</b>
<b>(1,678)</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(2,330)</b>	<b>(2,449)</b>	<b>(2,556)</b>	<b>(2,216)</b>	<b>(2,366)</b>	<b>(2,421)</b>	<b>(2,518)</b>	<b>(2,660)</b>	<b>(2,447)</b>	<b>(2,603)</b>
<b>8</b>	<b>Funding Balance ((A-B) + (C-D))</b>	<b>()</b>	<b></b>	<b>()</b>	<b></b>	<b></b>	<b>()</b>	<b></b>	<b>()</b>	<b>()</b>	<b></b>

INDICATIVE FUNDING IMPACT STATEMENT - STORMWATER DRAINAGE

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
322	General rates, uniform annual general charges, rates penalties	324	322	321	317	316	317	317	318	319	320
3,118	Targeted Rates	3,650	3,807	4,042	4,211	4,451	4,608	4,686	4,667	4,818	4,886
444	Subsidies and grants for operating purposes	146	-	-	-	-	-	-	-	-	-
-	- Fees and Charges	-	-	-	-	-	-	-	-	-	-
2,509	Internal charges and overheads recovered	2,444	2,496	2,608	2,632	2,816	2,947	2,986	2,933	3,082	3,124
170	Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	-	-	-	-
<b>6,563</b>	<b>Sources of operating funding (A)</b>	<b>6,563</b>	<b>6,625</b>	<b>6,970</b>	<b>7,160</b>	<b>7,584</b>	<b>7,872</b>	<b>7,990</b>	<b>7,918</b>	<b>8,220</b>	<b>8,330</b>
<b>Applications of operating funding</b>											
3,711	Payments to staff and suppliers	3,470	3,414	3,560	3,613	3,827	3,990	4,059	4,042	4,230	4,310
659	Finance costs	639	607	599	589	562	546	519	502	491	457
1,059	Internal charges & overheads applied	965	979	1,009	1,016	1,151	1,193	1,208	1,112	1,154	1,171
-	- Other operating funding applications	-	-	-	-	-	-	-	-	-	-
<b>5,429</b>	<b>Applications of operating funding (B)</b>	<b>5,073</b>	<b>5,000</b>	<b>5,168</b>	<b>5,217</b>	<b>5,541</b>	<b>5,729</b>	<b>5,786</b>	<b>5,656</b>	<b>5,875</b>	<b>5,937</b>
<b>1,134</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,490</b>	<b>1,625</b>	<b>1,802</b>	<b>1,942</b>	<b>2,043</b>	<b>2,144</b>	<b>2,204</b>	<b>2,262</b>	<b>2,345</b>	<b>2,393</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
-	- Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
24	Development and financial contributions	17	18	18	19	19	20	21	21	22	23
(299)	Increase (decrease) in debt	(877)	(124)	1,045	(488)	(618)	(1,176)	(1,088)	(581)	(1,199)	(1,467)
-	- Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	- Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	- Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>(275)</b>	<b>Sources of capital funding (C)</b>	<b>(859)</b>	<b>(106)</b>	<b>1,063</b>	<b>(470)</b>	<b>(598)</b>	<b>(1,156)</b>	<b>(1,068)</b>	<b>(560)</b>	<b>(1,177)</b>	<b>(1,444)</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
35	- to meet additional demand	10	112	32	19	34	23	24	-	25	-
1,027	- to improve level of service	154	961	2,485	709	533	133	137	818	102	7
1,490	- to replace existing assets	321	2,948	3,584	728	236	479	292	633	229	675
(1,673)	Increase (decrease) in reserves	146	(2,502)	(3,235)	17	642	353	684	251	812	267
-	- Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
<b>879</b>	<b>Applications of capital funding (D)</b>	<b>631</b>	<b>1,519</b>	<b>2,866</b>	<b>1,473</b>	<b>1,445</b>	<b>988</b>	<b>1,136</b>	<b>1,702</b>	<b>1,168</b>	<b>949</b>
<b>(1,153)</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,490)</b>	<b>(1,625)</b>	<b>(1,803)</b>	<b>(1,942)</b>	<b>(2,043)</b>	<b>(2,144)</b>	<b>(2,204)</b>	<b>(2,262)</b>	<b>(2,345)</b>	<b>(2,393)</b>
<b>(19)</b>	<b>Funding Balance ((A-B) + (C-D))</b>	<b>()</b>	<b></b>	<b>()</b>	<b></b>	<b>()</b>	<b>()</b>	<b>()</b>	<b></b>	<b>()</b>	<b>()</b>

INDICATIVE FUNDING IMPACT STATEMENT - WASTE MANAGEMENT AND MINIMISATION

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
1,847	General rates, uniform annual general charges, rates penalties	1,627	1,675	1,702	1,746	1,764	1,775	1,814	1,843	1,873	1,923
2,599	Targeted Rates	3,288	3,485	3,758	3,963	4,101	4,172	4,306	4,450	4,604	4,747
130	Subsidies and grants for operating purposes	130	235	146	138	183	143	145	148	150	153
1,300	Fees and Charges	1,525	1,717	2,016	2,234	2,352	2,473	2,596	2,722	2,851	2,981
-	- Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
-	- Local authorities fuel tax, fines, infringement fees, and other	-	-	-	-	-	-	-	-	-	-
<b>5,875</b>	<b>Sources of operating funding (A)</b>	<b>6,570</b>	<b>7,112</b>	<b>7,622</b>	<b>8,082</b>	<b>8,401</b>	<b>8,563</b>	<b>8,861</b>	<b>9,163</b>	<b>9,478</b>	<b>9,804</b>
<b>Applications of operating funding</b>											
4,956	Payments to staff and suppliers	5,557	6,088	6,605	7,068	7,378	7,632	7,907	8,201	8,504	8,807
77	Finance costs	69	60	51	43	36	30	27	24	22	19
488	Internal charges & overheads applied	539	552	570	572	586	608	614	628	651	661
-	- Other operating funding applications	-	-	-	-	-	-	-	-	-	-
<b>5,521</b>	<b>Applications of operating funding (B)</b>	<b>6,166</b>	<b>6,700</b>	<b>7,225</b>	<b>7,683</b>	<b>8,001</b>	<b>8,269</b>	<b>8,548</b>	<b>8,854</b>	<b>9,176</b>	<b>9,486</b>
<b>354</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>404</b>	<b>411</b>	<b>397</b>	<b>398</b>	<b>400</b>	<b>293</b>	<b>312</b>	<b>309</b>	<b>302</b>	<b>318</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
-	- Subsidies and grants for capital expenditure	80	321	-	170	-	-	-	-	-	-
-	- Development and financial contributions	-	-	-	-	-	-	-	-	-	-
(255)	Increase (decrease) in debt	(257)	(256)	(237)	(233)	(235)	(113)	(115)	(117)	(119)	(121)
-	- Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	- Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	- Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>(255)</b>	<b>Sources of capital funding (C)</b>	<b>(177)</b>	<b>65</b>	<b>(237)</b>	<b>(63)</b>	<b>(235)</b>	<b>(113)</b>	<b>(115)</b>	<b>(117)</b>	<b>(119)</b>	<b>(121)</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
5	- to meet additional demand	5	5	5	5	5	5	6	6	6	6
5	- to improve level of service	83	328	9	180	1	13	28	19	7	18
28	- to replace existing assets	19	29	46	16	11	85	36	29	41	33
61	Increase (decrease) in reserves	121	115	101	134	147	77	128	138	129	140
-	- Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
<b>99</b>	<b>Applications of capital funding (D)</b>	<b>228</b>	<b>476</b>	<b>161</b>	<b>335</b>	<b>165</b>	<b>180</b>	<b>197</b>	<b>192</b>	<b>183</b>	<b>197</b>
<b>(354)</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(404)</b>	<b>(411)</b>	<b>(397)</b>	<b>(398)</b>	<b>(400)</b>	<b>(293)</b>	<b>(312)</b>	<b>(309)</b>	<b>(302)</b>	<b>(318)</b>
	<b>Funding Balance ((A-B) + (C-D))</b>		<b>()</b>		<b>()</b>		<b>()</b>	<b>()</b>	<b>()</b>		

## INDICATIVE FUNDING IMPACT STATEMENT - COMMUNITY SAFETY

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
3,666	General rates, uniform annual general charges, rates penalties	3,967	3,952	4,102	4,063	4,170	4,261	4,343	4,389	4,560	4,602
-	- Targeted Rates	-	-	-	-	-	-	-	-	-	-
312	Subsidies and grants for operating purposes	303	312	321	329	337	347	355	364	374	382
2,326	Fees and Charges	2,519	2,568	2,619	2,669	2,728	2,777	2,824	2,889	2,939	2,991
50	Internal charges and overheads recovered	50	51	52	53	54	55	56	57	58	59
738	Local authorities fuel tax, fines, infringement fees, and other	999	1,019	1,039	1,064	1,083	1,103	1,127	1,146	1,166	1,190
<b>7,091</b>	<b>Sources of operating funding (A)</b>	<b>7,838</b>	<b>7,901</b>	<b>8,134</b>	<b>8,178</b>	<b>8,372</b>	<b>8,542</b>	<b>8,705</b>	<b>8,845</b>	<b>9,096</b>	<b>9,224</b>
<b>Applications of operating funding</b>											
3,497	Payments to staff and suppliers	3,816	3,857	3,961	3,996	4,101	4,147	4,254	4,301	4,413	4,460
102	Finance costs	88	78	68	59	50	43	35	27	19	10
2,901	Internal charges & overheads applied	3,192	3,180	3,269	3,258	3,327	3,441	3,495	3,558	3,687	3,742
-	- Other operating funding applications	-	-	-	-	-	-	-	-	-	-
<b>6,500</b>	<b>Applications of operating funding (B)</b>	<b>7,096</b>	<b>7,115</b>	<b>7,298</b>	<b>7,312</b>	<b>7,478</b>	<b>7,630</b>	<b>7,785</b>	<b>7,886</b>	<b>8,118</b>	<b>8,212</b>
<b>592</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>742</b>	<b>786</b>	<b>836</b>	<b>866</b>	<b>895</b>	<b>912</b>	<b>920</b>	<b>959</b>	<b>978</b>	<b>1,012</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
-	- Subsidies and grants for capital expenditure	-	-	21	-	-	-	-	-	-	-
-	- Development and financial contributions	-	-	-	-	-	-	-	-	-	-
2,722	Increase (decrease) in debt	(260)	(268)	(277)	(285)	(293)	(301)	(309)	(317)	(326)	(335)
-	- Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	- Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	- Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>2,722</b>	<b>Sources of capital funding (C)</b>	<b>(260)</b>	<b>(268)</b>	<b>(256)</b>	<b>(285)</b>	<b>(293)</b>	<b>(301)</b>	<b>(309)</b>	<b>(317)</b>	<b>(326)</b>	<b>(335)</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
-	- to meet additional demand	-	-	-	-	-	-	-	-	-	-
-	- to improve level of service	-	-	-	-	-	-	-	-	-	-
-	- to replace existing assets	-	-	21	-	-	-	-	-	-	-
3,313	Increase (decrease) in reserves	482	518	559	580	602	611	611	642	652	677
-	- Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
<b>3,313</b>	<b>Applications of capital funding (D)</b>	<b>482</b>	<b>518</b>	<b>580</b>	<b>580</b>	<b>602</b>	<b>611</b>	<b>611</b>	<b>642</b>	<b>652</b>	<b>677</b>
<b>(592)</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(742)</b>	<b>(786)</b>	<b>(836)</b>	<b>(866)</b>	<b>(895)</b>	<b>(912)</b>	<b>(920)</b>	<b>(959)</b>	<b>(978)</b>	<b>(1,012)</b>
	<b>Funding Balance ((A-B) + (C-D))</b>				<b>()</b>	<b>()</b>	<b>()</b>	<b>()</b>		<b>()</b>	



INDICATIVE FUNDING IMPACT STATEMENT - COMMUNITY EXPERIENCE

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
10,867	General rates, uniform annual general charges, rates penalties	11,606	11,840	12,017	12,155	12,480	12,761	13,186	13,185	13,429	13,667
-	- Targeted Rates	-	-	-	-	-	-	-	-	-	-
2,199	Subsidies and grants for operating purposes	1,471	9	9	9	10	10	10	10	10	10
2,411	Fees and Charges	2,588	2,641	2,692	2,650	2,703	2,748	2,801	2,859	2,916	2,965
1,422	Internal charges and overheads recovered	1,646	1,682	1,712	1,741	1,778	1,813	1,848	1,885	1,924	1,962
126	Local authorities fuel tax, fines, infringement fees, and other	101	103	105	107	111	112	114	116	118	120
<b>17,025</b>	<b>Sources of operating funding (A)</b>	<b>17,411</b>	<b>16,276</b>	<b>16,535</b>	<b>16,663</b>	<b>17,081</b>	<b>17,444</b>	<b>17,959</b>	<b>18,056</b>	<b>18,398</b>	<b>18,725</b>
		15,765	14,594	14,823	14,922	15,303	15,631	16,111	16,170	16,474	16,763
<b>Applications of operating funding</b>											
10,213	Payments to staff and suppliers	7,770	7,985	8,133	8,288	8,513	8,631	8,815	9,040	9,191	9,370
507	Finance costs	479	538	653	635	636	667	655	638	634	608
5,860	Internal charges & overheads applied	6,128	6,259	6,419	6,477	6,624	6,826	6,925	7,069	7,292	7,428
-	- Other operating funding applications	-	-	-	-	-	-	-	-	-	-
<b>16,580</b>	<b>Applications of operating funding (B)</b>	<b>14,377</b>	<b>14,781</b>	<b>15,205</b>	<b>15,400</b>	<b>15,773</b>	<b>16,124</b>	<b>16,395</b>	<b>16,747</b>	<b>17,117</b>	<b>17,406</b>
<b>445</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>3,035</b>	<b>1,494</b>	<b>1,331</b>	<b>1,263</b>	<b>1,307</b>	<b>1,320</b>	<b>1,564</b>	<b>1,308</b>	<b>1,281</b>	<b>1,319</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
1,581	Subsidies and grants for capital expenditure	5,200	1,197	52	2,566	3,129	81	83	84	85	87
-	- Development and financial contributions	119	121	123	125	127	129	131	133	135	137
7,967	Increase (decrease) in debt	(2,012)	8,482	998	(922)	2,032	(185)	(1,006)	(563)	(1,093)	(1,124)
-	- Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	- Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	- Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>9,549</b>	<b>Sources of capital funding (C)</b>	<b>3,306</b>	<b>9,801</b>	<b>1,173</b>	<b>1,769</b>	<b>5,288</b>	<b>25</b>	<b>(792)</b>	<b>(346)</b>	<b>(872)</b>	<b>(901)</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
5,010	- to meet additional demand	10,470	2,416	106	506	685	75	68	143	134	148
2,029	- to improve level of service	351	845	763	1,983	3,762	1,038	233	736	251	260
3,706	- to replace existing assets	1,626	2,339	1,780	3,260	4,880	1,883	1,920	2,829	1,681	2,372
(5,751)	Increase (decrease) in reserves	(6,106)	(2,765)	(1,441)	(2,717)	(2,731)	(1,650)	(1,448)	(2,745)	(1,657)	(2,362)
5,000	Increase (decrease) of investments	-	8,460	1,295	-	-	-	-	-	-	-
<b>9,993</b>	<b>Applications of capital funding (D)</b>	<b>6,341</b>	<b>11,295</b>	<b>2,504</b>	<b>3,032</b>	<b>6,595</b>	<b>1,345</b>	<b>772</b>	<b>963</b>	<b>408</b>	<b>418</b>
<b>(445)</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(3,035)</b>	<b>(1,494)</b>	<b>(1,331)</b>	<b>(1,263)</b>	<b>(1,307)</b>	<b>(1,320)</b>	<b>(1,564)</b>	<b>(1,308)</b>	<b>(1,281)</b>	<b>(1,319)</b>
	<b>Funding Balance ((A-B) + (C-D))</b>	<b>()</b>				<b>()</b>	<b>()</b>			<b>()</b>	



INDICATIVE FUNDING IMPACT STATEMENT - CORPORATE SERVICES

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
1,001	General rates, uniform annual general charges, rates penalties	(583)	897	2,548	1,493	1,581	1,577	1,537	1,519	1,361	1,370
-	- Targeted Rates	-	-	-	-	-	-	-	-	-	-
-	- Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
548	Fees and Charges	548	559	29	30	30	31	32	32	33	34
14,130	Internal charges and overheads recovered	15,521	15,627	15,956	16,075	16,413	16,921	17,170	17,557	18,148	18,468
383	Local authorities fuel tax, fines, infringement fees, and other	344	354	361	368	375	382	388	395	402	408
<b>16,062</b>	<b>Sources of operating funding (A)</b>	<b>15,830</b>	<b>17,437</b>	<b>18,895</b>	<b>17,965</b>	<b>18,400</b>	<b>18,910</b>	<b>19,127</b>	<b>19,503</b>	<b>19,943</b>	<b>20,280</b>
<b>Applications of operating funding</b>											
12,081	Payments to staff and suppliers	13,117	13,228	13,291	13,387	13,777	14,169	14,383	14,837	15,299	15,569
1,001	Finance costs	(678)	(237)	(166)	(183)	(74)	(89)	98	411	735	1,343
865	Internal charges & overheads applied	2,325	2,021	2,018	2,031	1,918	1,939	1,751	1,415	1,100	499
1,160	Other operating funding applications	1,550	1,584	1,609	1,637	1,669	1,704	1,741	1,780	1,822	1,866
<b>15,108</b>	<b>Applications of operating funding (B)</b>	<b>16,313</b>	<b>16,596</b>	<b>16,753</b>	<b>16,873</b>	<b>17,290</b>	<b>17,723</b>	<b>17,974</b>	<b>18,443</b>	<b>18,956</b>	<b>19,278</b>
<b>955</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>(483)</b>	<b>842</b>	<b>2,142</b>	<b>1,092</b>	<b>1,110</b>	<b>1,187</b>	<b>1,153</b>	<b>1,061</b>	<b>987</b>	<b>1,002</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
-	- Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
-	- Development and financial contributions	-	-	-	-	-	-	-	-	-	-
2,949	Increase (decrease) in debt	172	4,205	(12)	(643)	(436)	(594)	(662)	(559)	(462)	(474)
-	- Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	- Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	- Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>2,949</b>	<b>Sources of capital funding (C)</b>	<b>172</b>	<b>4,205</b>	<b>(12)</b>	<b>(643)</b>	<b>(436)</b>	<b>(594)</b>	<b>(662)</b>	<b>(559)</b>	<b>(462)</b>	<b>(474)</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
-	- to meet additional demand	464	3,993	2,079	-	216	110	-	-	-	-
2,065	- to improve level of service	104	2,022	91	92	94	96	99	101	104	106
3,378	- to replace existing assets	1,823	1,144	1,257	1,098	1,386	1,717	1,537	1,280	1,494	1,647
(1,539)	Increase (decrease) in reserves	(2,702)	(2,113)	(1,297)	(742)	(1,022)	(1,331)	(1,145)	(880)	(1,073)	(1,225)
-	- Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
<b>3,904</b>	<b>Applications of capital funding (D)</b>	<b>(311)</b>	<b>5,046</b>	<b>2,130</b>	<b>449</b>	<b>674</b>	<b>593</b>	<b>490</b>	<b>502</b>	<b>525</b>	<b>529</b>
<b>(955)</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>483</b>	<b>(841)</b>	<b>(2,141)</b>	<b>(1,092)</b>	<b>(1,110)</b>	<b>(1,187)</b>	<b>(1,153)</b>	<b>(1,061)</b>	<b>(987)</b>	<b>(1,002)</b>
	<b>Funding Balance ((A-B) + (C-D))</b>	<b>()</b>			<b>()</b>					<b>()</b>	<b>()</b>

## INDICATIVE FUNDING IMPACT STATEMENT - WHAKATĀNE AIRPORT

AP 2020/21 \$000		Working LTP 2021/22 \$000	Working LTP 2022/23 \$000	Working LTP 2023/24 \$000	Working LTP 2024/25 \$000	Working LTP 2025/26 \$000	Working LTP 2026/27 \$000	Working LTP 2027/28 \$000	Working LTP 2028/29 \$000	Working LTP 2029/30 \$000	Working LTP 2030/31 \$000
<b>OPERATIONAL</b>											
<b>Sources of operating funding</b>											
-	General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-
-	Targeted Rates	-	-	-	-	-	-	-	-	-	-
-	Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
137	Fees and Charges	212	218	225	232	238	245	252	260	267	275
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
5	Local authorities fuel tax, fines, infringement fees, and other	2	2	2	2	2	2	2	2	3	3
<b>142</b>	<b>Sources of operating funding (A)</b>	<b>214</b>	<b>221</b>	<b>227</b>	<b>234</b>	<b>241</b>	<b>248</b>	<b>255</b>	<b>262</b>	<b>270</b>	<b>278</b>
<b>Applications of operating funding</b>											
401	Payments to staff and suppliers	480	410	420	430	442	475	488	502	534	536
13	Finance costs	14	14	13	12	11	10	10	9	9	8
176	Internal charges & overheads applied	170	174	182	182	187	196	196	201	211	212
-	Other operating funding applications	-	-	-	-	-	-	-	-	-	-
<b>590</b>	<b>Applications of operating funding (B)</b>	<b>663</b>	<b>599</b>	<b>615</b>	<b>624</b>	<b>639</b>	<b>682</b>	<b>693</b>	<b>712</b>	<b>753</b>	<b>756</b>
<b>Net Interest</b>											
<b>(448)</b>	<b>Surplus (deficit) of operating funding (A-B)</b>	<b>(449)</b>	<b>(378)</b>	<b>(387)</b>	<b>(390)</b>	<b>(399)</b>	<b>(434)</b>	<b>(439)</b>	<b>(450)</b>	<b>(484)</b>	<b>(479)</b>
<b>CAPITAL</b>											
<b>Sources of capital funding</b>											
38	Subsidies and grants for capital expenditure	135	-	-	-	-	-	-	-	-	-
-	Development and financial contributions	-	-	-	-	-	-	-	-	-	-
(15)	Increase (decrease) in debt	49	(21)	(22)	(23)	(24)	(24)	(25)	(25)	(26)	(27)
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	Lump Sum Contributions	-	-	-	-	-	-	-	-	-	-
-	Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
<b>22</b>	<b>Sources of capital funding (C)</b>	<b>184</b>	<b>(21)</b>	<b>(22)</b>	<b>(23)</b>	<b>(24)</b>	<b>(24)</b>	<b>(25)</b>	<b>(25)</b>	<b>(26)</b>	<b>(27)</b>
<b>Applications of capital funding</b>											
<b>Capital expenditure</b>											
3	- to meet additional demand	-	-	-	-	-	-	-	-	-	-
33	- to improve level of service	210	35	-	62	53	44	15	25	61	99
15	- to replace existing assets	60	35	-	62	53	44	15	25	61	99
(475)	Increase (decrease) in reserves	(536)	(470)	(410)	(537)	(528)	(547)	(493)	(525)	(632)	(704)
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
<b>(425)</b>	<b>Applications of capital funding (D)</b>	<b>(266)</b>	<b>(400)</b>	<b>(410)</b>	<b>(413)</b>	<b>(422)</b>	<b>(459)</b>	<b>(463)</b>	<b>(475)</b>	<b>(510)</b>	<b>(505)</b>
<b>448</b>	<b>Surplus (deficit) of capital funding (C-D)</b>	<b>449</b>	<b>378</b>	<b>387</b>	<b>390</b>	<b>399</b>	<b>434</b>	<b>439</b>	<b>450</b>	<b>484</b>	<b>479</b>
	<b>Funding Balance ((A-B) + (C-D))</b>		<b>()</b>	<b>()</b>	<b>()</b>		<b>()</b>				



# Kōrero mai Let's talk

Tell us what you think by  
5pm Sunday, 23 May 2021

[whakatane.govt.nz/ltp](https://whakatane.govt.nz/ltp)



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 [Whakatāne District Council](https://www.facebook.com/whakatane)