



ANNUAL PLAN 2020

ROTORUA
LAKES COUNCIL
Te Kaunihera o ngā Roto o Rotorua



HE MIHI WELCOME

He pō he pō, he ao he ao

Takiri mai te ata

Kōrihi te manu

Ka ao ka ao ka awatea

Tihei mauri ora.

From the dark comes the light

The morning has broken

The Dawn Chorus sings to the world

Tis light tis light, daylight has arrived

Behold there is life.

E ngā reo

E ngā mana

E ngā iwi nō ngā hau e whā

Tēnā koutou katoa.

To the many voices

To the many authorities

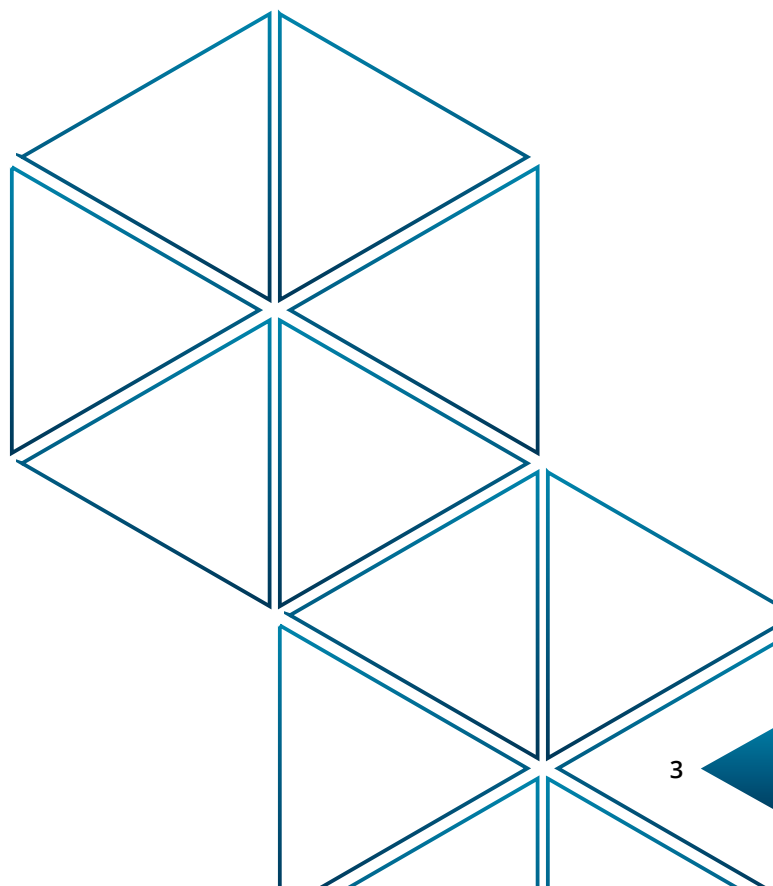
To the many peoples from the four winds

We greet you

RĀRANGI TAKE

HE IHIRANGI | CONTENTS

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HE KUPU NĀ TE MANUKURA MAYOR'S MESSAGE



E ngā iwi puta noa i tō tātau rohe o Rotorua, tēnā tātau.

I am proud to be presenting a progressive Annual Plan that backs our community and seeks to enable our district to keep moving forward in challenging times.

As we focus on rebuilding our local economy I am also proud that we are working together to achieve our recovery vision to “build back better”, to build more resilience into our economy and our community. COVID-19 has changed the world and a united, sustained effort is needed to activate our economy and the community's confidence.

Council is doing all it can to cushion the impact of COVID-19 and position our district for economic recovery, and we are doing it in partnership with iwi and other local leaders, and with the support and contribution of Central Government and its agencies.

Council is in a good position and we are investing in infrastructure and managing prudently.

Retrenching now would see Rotorua going backwards and is not an option if we want to rebuild a strong economy. Having said that, we remain very aware of the need to ensure we are prudent and robust in our decision-making and being purposeful in everything we do – and that is also a key element of this Annual Plan.

The 2020/21 Annual Plan recognises people and businesses are still hurting and will need ongoing support. We also recognise the need to retain a level of flexibility to enable us to respond to new challenges and opportunities as they emerge.

Council has a key role in our district's recovery and our commitment to that is reflected in this plan and will continue through to the next long-term plan which we will start working on later this year.

Key deliverables included in our Annual Plan include:

- Continued delivery of essential services;
- Ongoing delivery of existing projects to support recovery;
- Economic stimulus – new capital projects that will provide work for businesses and will provide ongoing and new employment opportunities;
- Ongoing work associated with the district housing strategy.
- Partnering and collaborating with key stakeholders remains key to supporting our district's recovery, alongside Council's leadership to ensure positive outcomes for our community.

Tatau tatau – we together

A handwritten signature in black ink, appearing to read 'Steve Chadwick'. The signature is fluid and cursive.

Hon Steve Chadwick JP, Mayor of Rotorua

INTRODUCTION

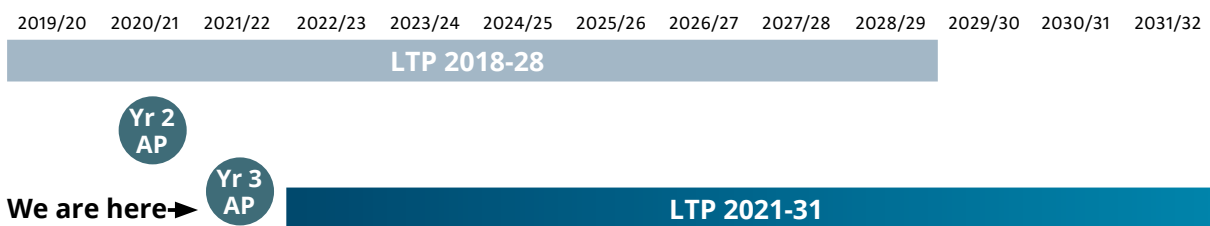
Welcome to Rotorua Lakes Council's Annual Plan 2020/21. This Plan represents the third year of our Long-term Plan 2018-2028 (LTP). It sets the budget and work plan for the year from 1 July 2020 – 30 June 2021 and identifies what has changed from the LTP. It sets Council's direction for the year, and provides accountability to the community.

The world around us has changed and so has our district. COVID-19 has impacted us all, including many of our business sectors and a sustained effort is now required by us all to build back our economy and the community's confidence.

As a council, we have a major role to play in standing our district up again. Our Annual Plan recognises and responds to Rotorua's challenges and provides necessary flexibility to address new challenges and opportunities that may emerge but which we cannot yet predict. Our commitment to the recovery plan is reflected strongly in this annual budget and it will need to flow through to development of the next long-term plan.

LONG TERM PLAN OR ANNUAL PLAN?

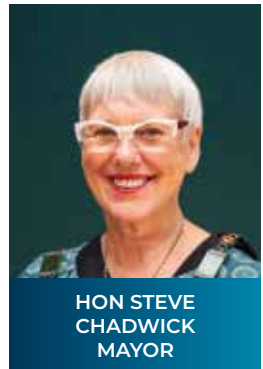
Every three years we develop a Long-term Plan (LTP) in consultation with the community. It sets our direction, budgets and work plans for the following 10 years. The LTP 2018-2028 was finalised in June 2018, following substantial community input. The LTP is our action plan, it connects delivery to the vision and provides detail on all our activities. It sets our Council's Financial Strategy, details our performance measures and provides the rationale for delivery of our activities, amongst other things. This should be the first port of call if you require additional information.



The two years following an LTP, we develop an annual plan/annual budget reflecting within it the challenges facing the district that may not have been present when the LTP was created. COVID-19 is that challenge and the Rotorua Build Back Better Recovery Plan and this annual is the response.

This document sets out what we have planned for year three of the LTP (1 July 2020 – 30 June 2021).

YOUR ELECTED MEMBERS



MAYOR AND COUNCILLORS



CR DAVE DONALDSON QSM
DEPUTY MAYOR



CR PETER BENTLEY



CR SANDRA KAI FONG



CR RAJ KUMAR



CR REYNOLD MACPHERSON



CR MEREPEKA RAUKAWA-TAIT



CR TANIA TAPSELL



CR TREVOR MAXWELL MNZM
CULTURAL AMBASSADOR



CR FISHER WANG



CR MERCIA YATES

LAKES COMMUNITY BOARD



PHILL THOMASS
CHAIR



NICK CHATER
DEPUTY CHAIR



SANDRA GOODWIN



JENNIFER ROTHWELL



CR TANIA TAPSELL
COUNCILLOR REP

RURAL COMMUNITY BOARD



SHIRLEY TRUMPER
CHAIR



BEN HOLLIER
CHAIR



BRYCE HEARD



SARAH THOMSON



CR FISHER WANG
COUNCILLOR REP

TE TATAU O TE ARAWA



TE TARU WHITE
CHAIR



RAWIRI WARU
DEPUTY CHAIR



EUGENE
BERRYMAN-KAMP



POTAUA
BIASINY-TULE



AROHA BRAY



ERAIA KIEL



TE MAURI KINGI



DANIELLE MARKS



GINA MOHI



DR KĒPA MORGAN



KIRI
POTAKA-DEWES



GEOFF ROLLESTON



RANGITĪRIA TIBBLE



KAHUTAPEKA
UTUTAONGA

TIROHANGA WHAKAMUA 2030

VISION 2030

For the Rotorua Lakes Council, the focus has been and remains clear. Vision 2030 and the goals being pursued for the district remains central to the work of the organisation.

Koinei tō tātau kāinga.

Ko tātau ōna tāngata.

Nā tātau tonu i ora ai te ahurea Te Arawa me ōna āhuratanga katoa.

He iwi auaha tātau e tuku nei i tā tātau e ako nei.

E kokiri nei tātau i te angitu, i te hihiri me ngā rerekētanga maha.

E kaha tautoko nei tātau i te whakapūmautanga o te taiao.

Mō te katoa a Rotorua...Tatau tatau.

This is our home.

We are its people.

We're the heart of Te Arawa culture and expression.

We're innovative and we share what we learn.

We're driving opportunity, enterprise and diversity.

We're supporting a legacy of sustainability for our environment.

Rotorua is a place for everyone.

Tatau tatau - We together.

TIROHANGA WHĀNUI

PLAN ON A PAGE

The role of your Council is to lead and represent you, the community, and while we respond to the challenges that surround us at this time (COVID-19, housing and essential service demand), we can't lose sight of the importance of planning for community well-being for our future generations, for our mokopuna.

This annual plan recognises and responds to Rotorua's challenges underpinned by 8 strategies represented below:



TE WHAKATUTUKI I TE KAUPAPA DELIVERING ON THE KAUPAPA

THE OVERALL PLAN

- **Supports cushioning the blow**
- **Supports community and economic recovery**
- **Retains flexibility to respond to uncertainty**



DIRECTION – MAINTAINING OUR COURSE

Continuity of Council services

Council will continue to deliver quality services and will ensure the community's significant asset holdings are maintained so they will continue to function now and well into the future.

Key Place-making projects continue

In partnership with Government key projects continue at pace, assisted by central government funding contributions provided up front. The Lakefront, Museum, Forest and Sir Howard Morrison Performing Arts Centre are approximately half of the 2020/21 our capex programme.

Homes and thriving community strategy continues

Population growth has led to a shortage of housing at all levels of the market for both renters and owner-occupiers, increasing housing costs, reducing affordability and increasing homelessness. Delivery of the strategy is Council's key priority.

Recovery strategy enabled

Opportunities for projects will be identified and scoped by Council, Te Arawa, local business and Council's Rotorua Economic Development CCO (council-controlled organisation) working together to directly respond to the Whakahouhia te Whare Ohanga - Build Back Better Rotorua economic recovery strategy.



EMERGING WIDER IMPACTS

Monitor and respond

Support and enable the recovery plan by:

- Continuing to monitor wellbeing indicators and Government responses
- Evaluating local impacts across the four wellbeings
- Being prepared to respond to emerging challenges
- Continuing to support the Rotorua 'all of Government' collective impact group
- Being prepared for Council to support Government's response locally
- Maintaining longer-term focus



PLANNING TO ADAPT

Purposeful and timely project delivery

One role of Council is to ensure that current assets are well maintained, safe and fit for purpose now and well into the future. This commitment made in our Long-term Plan 2018-2028 remains unchanged. We have adopted changes to our procurement policies to reflect a commitment to "buy local". In adopting this change greater weighting has been added to ensure that the projects we are commissioning go to local business, local people and that the dollars stay in our district. This commitment is the same for all capital expenditure.

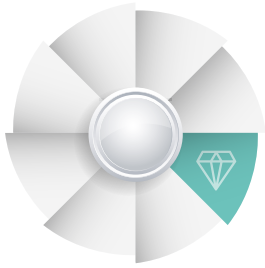


ECONOMIC RECOVERY PLANNING

Council, Te Arawa, local business and Council's Rotorua Economic Development CCO (council-controlled organisation) are all working together to directly respond to the Whakahouhia te Whare Ohanga - Build Back Better Rotorua economic recovery strategy.

Key strategies for the Rotorua Economic Recovery Plan

- Build on Rotorua's unique strengths;
 - Active environment - He Marae Areare
 - Strong Culture - He Puna Ahurea
 - Easy Lifestyle – Rotorua Mauritau
 - Diverse opportunities – Rotorua Ararau
- Create a confident business environment that encourages investment and the emergence of new sectors
- Work with business leaders to craft innovative strategies for impacted sectors
- Position Rotorua as leading the resurgence of tourism and wood processing
- Leverage Central and Local Government investment to drive employment in both the short and longer-term
- Implement locality plans to connect our communities and transform our City.



INVESTING IN RECOVERY

Capital investment programme

Investment into Rotorua now and for the future is reflected in our capex budget of \$117m. We will focus on ensuring that this capex is also directly attributed to how we can enable the recovery of our district and stand our economy back up.

Community support fund

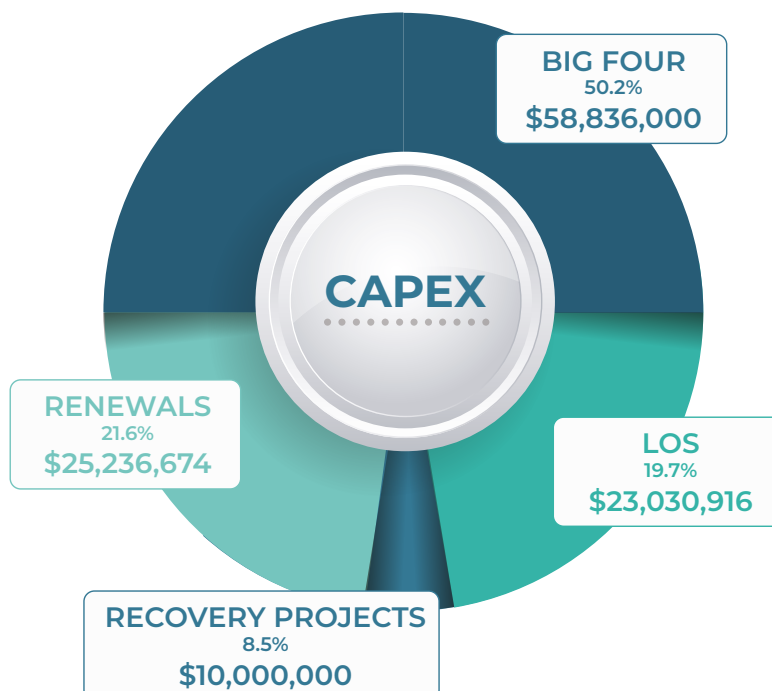
A \$1m one-off fund has been introduced that will provide support and co-ordination for community and voluntary groups with a focus on initiatives that build resilience.

Economic recovery projects

Council has included an additional \$29m into the capex budget over the next two years to fund partnership projects which will create employment and stimulate the economy. These may range from small 'start now' projects to larger longer term initiatives involving multiple partners. \$9m has been set aside in 2020/21 with a further \$20m in 2021/22.

Partnership projects which create employment and stimulate the economy

Council has submitted a total project package of \$209 million to the Government's 'shovel ready' fund. These projects are not new, but reflect the long-term plans and significant partnerships between Council and Te Arawa Iwi to transform the district and its economy. Government announcements are underway. If we are successful, we will need to consider the impacts upon the financial strategy before any project commences.





PRUDENT USE OF DEBT

Debt provides a platform for investing in our community's recovery from COVID-19. We are leveraging our balance sheet, using debt to support recovery projects (\$30m), fund short term operational shortfalls should they arise and to cushion the blow through a rates deferral programme.



RATES RELIEF

Council will continue to monitor the economic conditions and will offer deferment options if required through to the end of the calendar year 2020.

0% general rate increase - has been achieved through a number of one-off savings initiatives. Sustaining this should not be seen as viable or prudent and will flow into future long term planning modelling.

Rates remissions – an accommodation sector remission to cushion the rate increase for sewerage targeted rates will be available.



RATING – A PRUDENT APPROACH

4.0% Overall rate increase

This is driven by requirements for safe and reliable essential services, in particular increases in sewerage, water and refuse collection.

UAGC reduced by \$25.00

Ongoing cost increases in wastewater, water and refuse, (the fixed component of rates) goes against the strategy of driving more rates away from fixed charges towards leveraging rates against the capital cost of a property. Cost increases in the fixed components has resulted in the costs of the overall rates increase falling unfairly across some rating categories. In a time when there is a 0% general rates increase, a change to the uniform annual general charge (UAGC) provides an opportunity to shift the rates distribution from fixed charges towards the capital value. A \$25.00 reduction in the UAGC will reduce some of the burden from increasing fixed charges from lower capital value properties to higher capital value properties.

CAPITAL INVESTMENT PROGRAMME

Capital investment programme

Investment into Rotorua now and for the future is reflected in our capex budget of \$117m. We will focus on ensuring that this capex is also directly attributed to how we can enable the recovery of our district and stand our economy back up.

Description		AP 2020/21 CAPEX
Arts and Culture		
SHMPAC Enhancements	LOS	19,985,000
Rotorua Museum Enhancements	LOS	17,992,000
Public Art Funding CL	LOS	125,000
SHMPAC Renewals	Renewal	50,000
Renewals Arts and Culture	Renewal	50,000
Public Art Funding	Renewal	125,000
Library Renewals	Renewal	50,000
Energy Event Centre Renewals	Renewal	1,050,000
Total		39,427,000

Description		AP 2020/21 CAPEX
Community Leadership		
Civic Centre Refurbishment	LOS	525,000
OneCouncil Enhancements	LOS	117,246
Corporate Strategic Projects - New Initiatives Fund	LOS	80,000
Council Website Replacement	LOS	300,000
ERP Project	LOS	2,900,000
IT Enhancements (Including ABW)	LOS	263,000
Shovel ready	LOS	10,000,000
iSite Renewal	Renewal	50,000
Community Halls Renewals	Renewal	200,000
Infracore Buildings Renewals	Renewal	100,000
Civic Centre Renewals (Including Geothermal)	Renewal	200,000
Fleet Purchases	Renewal	256,000
Strategic Property Renewals	Renewal	50,000
IT Renewals	Renewal	547,000
Pensioner Housing Renewals	Renewal	600,000
Total		16,188,246

Description		AP 2020/21 CAPEX
Planning and Regulatory		
Animal Control Asset Renewals	Renewal	105,000
Total		105,000
Roads and footpaths		
Cyways Enhancements	LOS	900,000
Minor Safety Improvements	LOS	570,000
Rural Seal Extensions	LOS	800,000
LED Street Lighting Upgrade	LOS	4,311,670
Roading - Eat Street & Hinemoa Carpark Renewal	Renewal	60,000
Transport Operation Renewal	Renewal	6,594,000
Unsubs Renewals Program	Renewal	160,000
Total		13,395,670
Sewerage and Sewage		
District Sewerage Scheme Enhancements	LOS	4,000,000
Rotorua Waste Water Treatment Plant Enhancements	LOS	300,000
Waste Water Network Expansion	Growth	120,000
Waste Water Network Renewals	Renewal	5,081,574
Total		9,501,574
Stormwater and Land Drainage		
Stormwater Network Enhancements	LOS	2,600,000
Stormwater Network Renewal	Renewal	465,370
Total		3,065,370

Description		AP 2020/21 CAPEX
Water Supplies		
District Water Supply Enhancements	LOS	500,000
District Water Supply Expansion	Growth	2,555,000
District Water Supply Renewal	Renewal	2,521,630
Laboratory	Renewal	46,000
Total		5,622,630
Sport, Recreation and Environment		
Lakefront Revitalisation	LOS	14,591,000
Whakarewarewa Forest	LOS	6,218,000
Kuirau Park	LOS	289,000
Skate Park in Kuirau Park	LOS	195,000
Sports Facilities Funding	LOS	293,000
International Stadium Enhancements	LOS	92,000
Neighbourhood Playground Enhancements	LOS	100,000
Cemetery Developments and Improvements	LOS	10,000
Devolved Funding	LOS	250,000
Lakes Infrastructure Enhancements	LOS	485,000
Reserves Erosion Control	LOS	100,000
Active Recreation Enhancement	LOS	250,000
Aquatic Centre Asset Renewals	Renewal	5,645,000
Public Toilet Renewals	Renewal	200,000
International Stadium Renewals	Renewal	218,691
Park Structures Renewals	Renewal	861,409
Total		29,798,100

Grand Total		117,103,590
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*LOS: Levels of service



PURPOSE OF FINANCIAL STATEMENTS

GENERAL INFORMATION

The prospective financial statements are for Rotorua Lakes Council, the parent only. The council publishes group accounts for the annual report. For the purpose of the council's Long-term Plan (LTP), it is only the parent accounts that are relevant for public consultation. This prospective financial information has been prepared to meet the requirements of the Local Government Act 2002. This information may not be suitable for use in any other context. These prospective financial statements are for the period 1 July 2020 to 30 June 2021.

The actual results achieved for the period covered by this plan are likely to vary from information presented in this document, and the variations may be material. The reforecast statement of financial position as at 30 June 2020 has been used to give an opening position for the prospective statement of financial position.

The elected council is responsible for the prospective financial information presented in this document, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. The prospective financial statements comply with Public Benefit Entity Financial Reporting Standard 42 Prospective Financial Statements. The council does not intend to update the prospective financial statements subsequent to presentation.

FUNDING IMPACT STATEMENTS

Funding impact statements are required under the Local Government Act 2002 and conform to clause 5 of the Local Government (Financial Reporting) Regulations 2011. They cover the one year period from 1 July 2020 to 30 June 2021, and outline the council's sources of funding and plans to apply them. Generally accepted accounting practice does not apply to the preparation of the funding impact statements, as stated in section 111(2) of the Local Government Act.

Key divergences from generally accepted accounting practice are the exclusion of depreciation in all funding impact statements and the inclusion of internal revenue and expenditure.

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

This financial statement discloses the net surplus or deficit and the components of net surplus (deficit), arising from activities or events during the period that are significant for the assessment of both past and future financial performance.

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

This financial statement presents a measure of comprehensive income. Equity is measured as the difference between the total value of assets and total liabilities. Accumulated Equity represents the community's investment in publicly owned assets, resulting from past surpluses.

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

This financial statement provides information about the economic resources controlled by Council. Its capacity to modify those resources is useful in assessing Council's ability to generate cash and/or provide services in the future. Information about the financing structure is useful in assessing borrowing needs, and how future surpluses and cashflows may be distributed among those with an interest in the Council. The information is also useful in assessing how successful the council is likely to be in raising future finance.

PROSPECTIVE STATEMENT OF CASHFLOWS

This statement reflects Council's cash receipts and cash payments during the period and provides useful information about Council's activities in generating cash through operations to:

- Repay debt, or
- Re-invest to maintain or expand operating capacity.

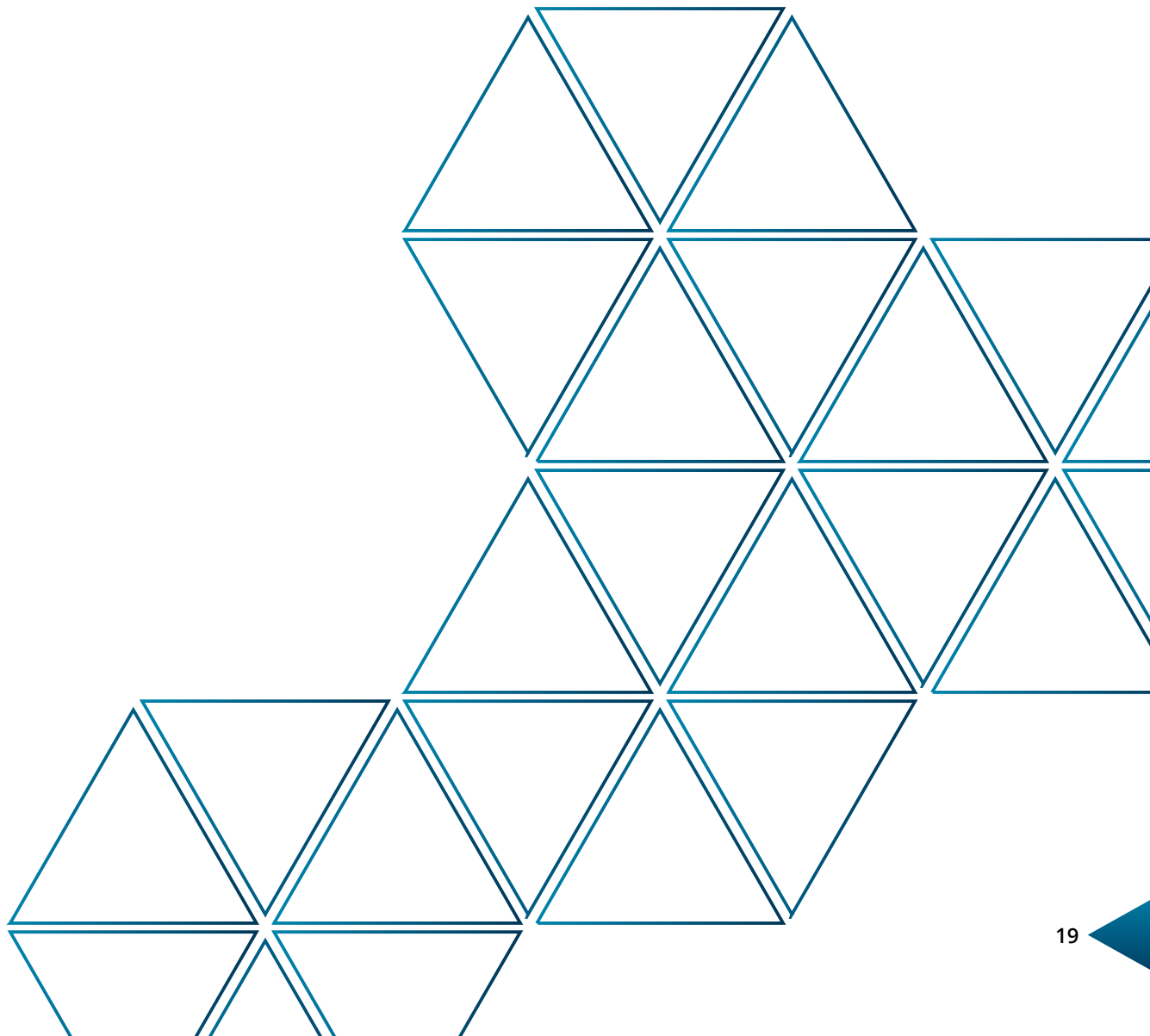
FINANCIAL STATEMENTS

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

Rotorua Lakes Council: Prospective statement of comprehensive revenue and expense:	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Revenue			
Rates (Excluding metered water)	92,138	97,832	96,649
Targeted Rates for Water Supply	5,233	5,223	5,364
Development and Financial Contributions	-	1,048	-
Subsidies and Grants (incl Capital)	33,950	18,125	46,306
Other Revenue	16,971	19,672	12,031
Finance Income	134	140	134
Gains	-	-	-
Total Revenue	148,427	142,040	160,484
Expenditure			
Personnel Costs	26,458	26,436	27,668
Depreciation and Amortisation Expense	30,279	28,231	32,112
Other Expenses	61,616	63,763	65,033
Finance Costs	9,948	10,941	8,720
Total Operating Expenditure	128,301	129,370	133,532
Surplus/(Deficit) for the Period	20,126	12,670	26,951
Loss for the Period from Discontinued Operations	-	-	-
Surplus/(Deficit) Before Tax	20,126	12,670	26,951
Income Tax Expense	-	-	-
Surplus/(Deficit) After Tax	20,126	12,670	26,951
Other Comprehensive Income			
Revaluation on Property, Plant and Equipment	19,072	11,450	18,245
Revaluation on Intangibles	-	-	-
Net Change in Fair Value of Investments	-	-	-
Net Change in Fair Value of Hedges	-	-	-
Other Comprehensive Income	19,072	11,450	18,245
Total Other Comprehensive Income	39,197	24,120	45,196

PROSPECTIVE STATEMENT OF CHANGES
IN NET ASSETS/EQUITY

Rotorua Lakes Council: Prospective statement of changes in net assets/equity for the year ended:	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Balance as at 1 July	1,099,082	1,094,053	1,144,673
Total Comprehensive Income as Stated	39,197	24,120	45,196
Balance at 30 June	1,144,673	1,118,173	1,189,869
Total Comprehensive Income attributable to:	45,591	24,120	45,196



PROSPECTIVE STATEMENT OF FINANCIAL POSITION

Rotorua Lakes Council: Prospective Statement of Financial Position	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Assets			
Current Assets			
Cash & Cash Equivalents	114	1,502	7,197
Debtors & Other Receivables	30,496	18,043	20,608
Inventories	-	-	-
Derivative Financial Instruments	-	-	-
Assets held for sale	437	1,400	1,400
Total Current Assets	31,047	20,945	29,204
Non-Current Assets			
Loans & Receivables	14,400	12,400	14,400
Property Plant & Equipment	1,307,452	1,324,525	1,339,068
Investment Property	-	-	-
Intangible Assets	7,115	4,531	8,046
Other Financial Assets	52,961	34,950	54,081
Total Non-Current Assets	1,381,928	1,376,407	1,415,595
Total Assets	1,412,974	1,397,352	1,444,800
Liabilities			
Current Liabilities			
Creditors & Other Payables	22,488	26,218	31,636
Provisions	99	209	77
Employee Benefit Liabilities	3,091	3,314	3,160
Borrowings	15,000	20,000	15,000
Derivative Financial Instruments	-	-	-
Taxation Payable	-	-	-
Other Financial Liabilities	89	246	-
Total Current Liabilities	40,767	49,987	49,873
Non-Current Liabilities			
Borrowings	225,174	224,404	261,751
Provisions	2,249	2,334	3,382
Employee Benefit Liabilities	111	110	96
Total Non-Current Liabilities	227,535	226,848	265,229
Total Liabilities	268,301	276,835	315,102
Net Assets	1,144,673	1,120,517	1,129,698
Net Assets/Equity			
Capital Contributed by			
Accumulated Comprehensive Revenue and Expenses	791,181	760,840	784,355
Restricted Equity	6,171	5,662	6,154
Reserves	347,321	351,671	342,640
Minority Interest	-	-	-
Total Net Assets / Equity	1,144,673	1,118,173	1,133,149

PROSPECTIVE STATEMENT OF CASHFLOWS

Rotorua Lakes Council: Prospective statement of Cashflows	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Cash Flows from Operating Activities			
Receipts from Rates Revenue	96,715	102,666	101,569
Receipts from Customers and Other Services	16,971	20,719	12,031
Receipts from Grants & Subsidies	33,950	18,125	46,306
Goods and Services Tax (Net)	-	-	-
Interest Received	134	140	134
Dividends Received	-	-	-
Payments to Suppliers	(60,243)	(62,270)	(63,574)
Payments to Employees	(26,458)	(26,436)	(27,668)
Interest Paid	(9,948)	(10,941)	(8,720)
Income Tax Refund/(Paid)	-	-	-
Net Cash from Operating Activities	51,121	42,005	60,079
Cash Flows from Investing Activities			
Proceeds from Medium Term Investments	-	2,000	-
Proceeds from Sale of Property, Plant and Equipment	4,000	2,000	2,000
Proceeds from Community Loan Repayments	-	-	-
Purchase of Property, Plant and Equipment	(91,524)	(59,979)	(117,104)
Loan Advances Made	-	-	(1,750)
Purchase of Intangible Assets	-	-	-
Purchase of Other Investments	-	-	-
Net Cash from Investing Activities	(87,524)	(55,979)	(116,854)
Cash Flows from Financing Activities			
Proceeds from Borrowings	36,231	14,150	57,012
Payments of Borrowings	-	-	-
Net Cash from Financing Activities	36,231	14,150	57,012
Net Increase/(Decrease) in Cash and Cash Equivalents	(172)	176	237
Cash and Cash Equivalents at Beginning of the Year	286	1,326	6,959
Cash and Cash Equivalents at end of the Year	114	1,502	7,197



OVERALL FUNDING IMPACT STATEMENT

Rotorua Lakes Council: Funding impact statement (whole of council)	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	60,169	64,155	59,728
Targeted Rates	37,202	38,900	42,284
Subsidies and grants for operating purposes	4,112	4,295	3,745
Fees and charges	8,513	11,279	3,442
Interest and dividends from investments	134	140	134
Local authorities fuel tax, fines, infringement fees, and other receipts	8,458	8,393	8,589
Total operating funding (A)	118,589	127,162	117,923
Applications of operating funding			
Payments to staff and suppliers	87,949	90,070	92,701
Finance costs	9,948	10,941	8,720
Other operating funding applications	-	-	-
Total applications of operating funding (B)	97,897	101,010	101,420
Surplus (deficit) of operating funding (A-B)	20,692	26,152	16,502
Sources of capital funding			
Subsidies and grants for capital expenditure	29,838	13,830	42,561
Development and financial contributions	-	1,048	-
Increase (decrease) in debt	36,231	14,150	57,012
Gross proceeds from sale of assets	4,000	2,000	2,000
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	70,069	31,028	101,573
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	420	2,805	2,675
• to improve the level of service	64,157	30,995	89,142
• to replace existing assets	26,184	25,380	24,509
Increase (decrease) of investments	-	(2,000)	1,750
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	90,761	57,179	118,076
Surplus (deficit) of capital funding (C-D)	(20,692)	(26,152)	(16,503)
Funding balance ((A-B)+(C-D))	-	-	-

ARTS AND CULTURE FUNDING IMPACT STATEMENT

Arts and Culture: Funding Impact Statement	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	12,432	12,757	11,300
Targeted Rates	-	-	0
Subsidies and grants for operating purposes	550	575	563
Fees and charges	2,619	5,119	1,044
Internal charges and overheads recovered	-	18	31
Interest and dividends from investments	31	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	23	-	117
Total operating funding (A)	15,655	18,468	13,055
Applications of operating funding			
Payments to staff and suppliers	10,266	11,546	9,343
Finance costs	852	1,194	816
Internal charges and overheads applied	2,018	2,292	2,300
Other operating funding applications	-	-	-
Total applications of operating funding (B)	13,135	15,032	12,458
Surplus (deficit) of operating funding (A-B)	2,520	3,436	597
Sources of capital funding			
Subsidies and grants for capital expenditure	9,608	7,834	22,489
Development and financial contributions	-	-	-
Increase (decrease) in debt	5,751	5,532	16,342
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	15,359	13,366	38,831
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	16,168	15,668	38,102
• to replace existing assets	1,711	1,134	1,325
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	17,878	16,802	39,427
Surplus (deficit) of capital funding (C-D)	(2,519)	(3,436)	(596)
Funding balance ((A-B)+(C-D))	-	-	-

COMMUNITY LEADERSHIP FUNDING IMPACT STATEMENT

Community Leadership: Funding Impact Statement	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	8,583	8,736	10,835
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	499	522	29
Fees and charges	-	-	-
Internal charges and overheads recovered	134	25,192	27,661
Interest and dividends from investments	23,240	140	134
Local authorities fuel tax, fines, infringement fees, and other receipts	2,364	2,318	2,307
Total operating funding (A)	34,821	36,908	40,966
Applications of operating funding			
Payments to staff and suppliers	22,366	22,896	24,139
Finance costs	1,498	1,171	1,230
Internal charges and overheads applied	8,682	9,523	11,133
Other operating funding applications	-	-	-
Total applications of operating funding (B)	32,546	33,590	36,502
Surplus (deficit) of operating funding (A-B)	2,275	3,318	4,464
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(428)	(1,933)	11,474
Gross proceeds from sale of assets	4,000	2,000	2,000
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	3,572	67	13,474
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	4,310	2,256	14,185
• to replace existing assets	1,537	1,129	2,003
Increase (decrease) of investments	-	-	1,750
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	5,847	3,385	17,938
Surplus (deficit) of capital funding (C-D)	(2,275)	(3,318)	(4,464)
Funding balance ((A-B)+(C-D))	-	-	-

PLANNING AND REGULATORY FUNDING IMPACT STATEMENT

Planning and Regulatory: Funding Impact Statement	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,611	2,615	1,874
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	4,261	4,451	1,996
Internal charges and overheads recovered	-	62	59
Interest and dividends from investments	59	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1,850	1,747	1,850
Total operating funding (A)	8,781	8,875	5,779
Applications of operating funding			
Payments to staff and suppliers	6,642	6,455	6,891
Finance costs	9	15	84
Internal charges and overheads applied	2,117	2,390	2,519
Other operating funding applications	-	-	-
Total applications of operating funding (B)	8,767	8,860	9,495
Surplus (deficit) of operating funding (A-B)	14	15	(3,716)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	11	142	3,821
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	11	142	3,821
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	24	157	105
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	24	157	105
Surplus (deficit) of capital funding (C-D)	(13)	(15)	3,716
Funding balance ((A-B)+(C-D))	-	-	-

DISTRICT DEVELOPMENT FUNDING IMPACT STATEMENT

District Development: Funding Impact Statement	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,784	4,011	966
Targeted Rates	5,460	5,626	6,041
Subsidies and grants for operating purposes	29	30	-
Fees and charges	0	-	-
Internal charges and overheads recovered	-	-	-
Interest and dividends from investments	0	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	669	642	618
Total operating funding (A)	9,942	10,309	7,624
Applications of operating funding			
Payments to staff and suppliers	9,020	9,197	6,950
Finance costs	14	-	358
Internal charges and overheads applied	561	632	145
Other operating funding applications	-	-	-
Total applications of operating funding (B)	9,595	9,829	7,452
Surplus (deficit) of operating funding (A-B)	347	480	172
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(297)	(2,429)	(172)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	(297)	(2,429)	(172)
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	50	52	-
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	(2,000)	-
Total applications of capital funding (D)	50	(1,948)	-
Surplus (deficit) of capital funding (C-D)	(347)	(481)	(172)
Funding balance ((A-B)+(C-D))	-	-	-

SPORTS, RECREATION & ENVIRONMENT FUNDING IMPACT STATEMENT

Sport, Recreation and Environment: Funding Impact Statement	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	14,238	17,128	15,746
Targeted Rates	-	-	0
Subsidies and grants for operating purposes	3	3	3
Fees and charges	-	-	20
Internal charges and overheads recovered	-	10	55
Interest and dividends from investments	55	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	801	835	856
Total operating funding (A)	15,097	17,975	16,680
Applications of operating funding			
Payments to staff and suppliers	10,674	10,953	11,364
Finance costs	1,123	2,226	1,719
Internal charges and overheads applied	888	933	1,028
Other operating funding applications	-	-	-
Total applications of operating funding (B)	12,685	14,112	14,111
Surplus (deficit) of operating funding (A-B)	2,413	3,863	2,569
Sources of capital funding			
Subsidies and grants for capital expenditure	11,400	344	10,772
Development and financial contributions	-	-	-
Increase (decrease) in debt	20,409	7,246	16,457
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	31,809	7,590	27,229
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	29,810	8,183	22,873
• to replace existing assets	4,412	3,270	6,925
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	34,222	11,453	29,798
Surplus (deficit) of capital funding (C-D)	(2,413)	(3,863)	(2,569)
Funding balance ((A-B)+(C-D))	-	-	-

ROADS AND FOOTPATHS FUNDING IMPACT STATEMENT

Roads and Footpaths: Funding Impact Statement	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	11,672	11,623	12,581
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	3,031	3,166	3,151
Fees and charges	-	-	260
Internal charges and overheads recovered	-	33	121
Interest and dividends from investments	121	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	2,429	2,381	985
Total operating funding (A)	17,252	17,203	17,098
Applications of operating funding			
Payments to staff and suppliers	8,769	9,027	9,262
Finance costs	2,689	2,527	1,961
Internal charges and overheads applied	2,366	2,539	2,742
Other operating funding applications	-	-	-
Total applications of operating funding (B)	13,824	14,093	13,965
Surplus (deficit) of operating funding (A-B)	3,428	3,110	3,133
Sources of capital funding			
Subsidies and grants for capital expenditure	4,523	4,725	8,100
Development and financial contributions	-	261	-
Increase (decrease) in debt	1,383	1,263	2,162
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	5,906	6,249	10,262
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	2,220	2,319	6,582
• to replace existing assets	7,114	7,041	6,814
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	9,334	9,359	13,396
Surplus (deficit) of capital funding (C-D)	(3,428)	(3,110)	(3,133)
Funding balance ((A-B)+(C-D))	-	-	-

SEWERAGE AND SEWAGE FUNDING IMPACT STATEMENT

Sewerage and Sewage: Funding Impact Statement	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	(268)	-	-
Targeted Rates	16,493	16,988	19,536
Subsidies and grants for operating purposes	-	-	-
Fees and charges	694	728	625
Internal charges and overheads recovered	-	443	528
Interest and dividends from investments	528	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	(30)	41	39
Total operating funding (A)	17,417	18,200	20,729
Applications of operating funding			
Payments to staff and suppliers	7,191	6,298	9,985
Finance costs	1,819	2,283	1,495
Internal charges and overheads applied	2,736	2,964	3,318
Other operating funding applications	-	-	-
Total applications of operating funding (B)	11,746	11,545	14,798
Surplus (deficit) of operating funding (A-B)	5,672	6,655	5,931
Sources of capital funding			
Subsidies and grants for capital expenditure	4,307	928	1,200
Development and financial contributions	-	262	-
Increase (decrease) in debt	5,741	244	2,370
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	10,047	1,434	3,570
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	120	126	120
• to improve the level of service	9,499	1,363	4,300
• to replace existing assets	6,100	6,600	5,082
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	15,719	8,089	9,502
Surplus (deficit) of capital funding (C-D)	(5,672)	(6,655)	(5,932)
Funding balance ((A-B)+(C-D))	-	-	-

STORMWATER AND LAND DRAINAGE FUNDING IMPACT STATEMENT

Stormwater and Land Drainage: Funding Impact Statement	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	5,616	6,063	5,104
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	1	-
Internal charges and overheads recovered	-	-	73
Interest and dividends from investments	73	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1	-	1
Total operating funding (A)	5,690	6,064	5,178
Applications of operating funding			
Payments to staff and suppliers	1,123	1,327	1,347
Finance costs	853	615	364
Internal charges and overheads applied	1,839	1,967	2,146
Other operating funding applications	-	-	-
Total applications of operating funding (B)	3,815	3,909	3,857
Surplus (deficit) of operating funding (A-B)	1,875	2,155	1,321
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	262	-
Increase (decrease) in debt	1,775	1,333	1,744
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	1,775	1,595	1,744
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	650	682	2,600
• to replace existing assets	3,000	3,069	465
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	3,650	3,750	3,065
Surplus (deficit) of capital funding (C-D)	(1,875)	(2,155)	(1,321)
Funding balance ((A-B)+(C-D))	-	-	-

WASTE MANAGEMENT FUNDING IMPACT STATEMENT

Waste Management: Funding Impact Statement	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,522	1,522	1,610
Targeted Rates	5,982	6,026	6,282
Subsidies and grants for operating purposes	-	-	-
Fees and charges	931	972	931
Internal charges and overheads recovered	-	-	-
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	120	-	120
Total operating funding (A)	8,555	8,521	8,942
Applications of operating funding			
Payments to staff and suppliers	7,403	7,309	7,938
Finance costs	68	6	19
Internal charges and overheads applied	694	733	747
Other operating funding applications	-	-	-
Total applications of operating funding (B)	8,164	8,047	8,704
Surplus (deficit) of operating funding (A-B)	392	473	239
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(392)	(473)	(239)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	(392)	(473)	(239)
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	-	-	-
Surplus (deficit) of capital funding (C-D)	(392)	(473)	(239)
Funding balance ((A-B)+(C-D))	-	-	-

WATER SUPPLIES FUNDING IMPACT STATEMENT

Water Supplies: Funding Impact Statement	Annual Plan 2019/20 (\$000)	Long Term Plan 2020/21 (\$000)	Annual Plan 2020/21 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	(18)	-	-
Targeted Rates	9,267	9,960	10,139
Subsidies and grants for operating purposes	-	-	-
Fees and charges	8	9	8
Internal charges and overheads recovered	-	385	458
Interest and dividends from investments	442	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	232	428	252
Total operating funding (A)	9,931	10,781	10,857
Applications of operating funding			
Payments to staff and suppliers	4,495	4,993	5,484
Finance costs	1,025	973	674
Internal charges and overheads applied	1,888	2,046	2,131
Other operating funding applications	-	-	-
Total applications of operating funding (B)	7,409	8,012	8,288
Surplus (deficit) of operating funding (A-B)	2,522	2,769	2,569
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	262	-
Increase (decrease) in debt	2,278	3,224	3,053
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	2,278	3,486	3,053
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	300	2,679	2,555
• to improve the level of service	1,500	524	500
• to replace existing assets	3,000	3,052	2,568
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	4,800	6,255	5,623
Surplus (deficit) of capital funding (C-D)	(2,522)	(2,769)	(2,569)
Funding balance ((A-B)+(C-D))	-	-	-

FINANCIAL PRUDENCE REGULATIONS

WHAT IS THE PURPOSE OF THIS STATEMENT?

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

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

RATES AFFORDABILITY BENCHMARK

The council meets the rates affordability benchmark if-

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

RATES (INCOME) AFFORDABILITY

The council's planned rates with a quantified limit on rates contained in the financial strategy included in the long-term plan. The quantified limit is rates as a proportion of total revenue is less than 80%.

RATES (INCREASES) AFFORDABILITY

The council's planned rates increases with a quantified limit on rates increases contained in the financial strategy included in the long-term plan. The quantified limit is a one-off 5.7% increase in the first year, 5.1% in year two, and apart from year five, the limits will increase at the prevailing rate of inflation applied to our cost base.

DEBT AFFORDABILITY BENCHMARK

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

The council's planned debt with a quantified limit on borrowing contained in the financial strategy included in the long-term plan. The quantified limit is that total debt will be lower than 225% of total income.

BALANCED BUDGET BENCHMARK

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

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

ESSENTIAL SERVICES BENCHMARK

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

DEBT SERVICING BENCHMARK

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

The benchmarks and limits are shown in the table below:

Because Statistics New Zealand projects the council's population will grow more slowly than the

Disclosure Statement			
Benchmark	Limit	Planned	Met
Rates	3.0%	4.0%	No
- income	"Rates as a proportion of total revenue is less than 80%	63.6%	Yes
- increases	Prevailing rate of inflation applied to cost base"	0%	
Debt affordability Benchmark	225%	172.4%	Yes
Balanced budget Benchmark	100%	120.2%	Yes
Essential services benchmark	100%	167%	Yes
Debt servicing benchmark	10%	5.4%	Yes
Debt Servicing benchmark	10%	6.7%	Yes

national population is projected to grow, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.



RATES FUNDING IMPACT STATEMENT

RATES FOR 2020/21

- All figures stated do not include GST.
- Amounts to be collected are stated prior to remissions.
- To be read in conjunction with the Revenue and Financing policy.

GENERAL RATES

General rate on capital value

Council sets a general rate on capital value on a differential basis, assessed on all rateable land in the district. The general rate funds that part of the general revenues of Council that is not funded by the uniform annual general charge.

The relationship between the differential categories for the general rate and the indicative rate per dollar of capital value is:

Differential categories	Relative differentials	Rate per \$ of capital value 2020/21
1. General Rate – Base	1.0	0.002521
2. General Rate – Business	1.72	0.004336

The amount to be collected for 2020/21 is \$46,318,000

Definition of differential categories for the general rate on capital value

Base: Every property not otherwise categorised.

Business: Every property which is:

- used for any business or industrial purpose.
- vacant land which is not zoned residential or rural.

This category includes utilities but does not include Rotorua Lakes Council utilities or residential investment properties, regardless of the number of units, provided they are let for long term tenancies.

Uniform annual general charge

Council sets a uniform annual general charge as a fixed amount of \$475.00 per rateable rating unit.

The UAGC is for the purposes of, but not necessarily limited to, funding the following types of activities:

- Arts and Culture
- Community Leadership
- District Development
- Roads and Footpaths
- Sport, Recreation and Environment
- Storm Water and Land Drainage

The UAGC is set at a level that is determined by Council each year, subject to the maximum allowed under Section 21 of the Local Government (Rating) Act 2002.

The amount to be collected for 2020/21 is \$13,449,000.

Targeted rate for lakes enhancement

Council sets a targeted rate for lakes enhancement as a fixed amount of \$18.40 per rating unit, on all rateable land in the district excluding rating units within the Waikato region.

The rate is to contribute to lakes enhancement by way of improving water quality.

The amount to be collected for 2020/21 is \$497,000.

Targeted rates for business and economic development

Council sets 2 targeted rates to fund business and economic development on all rating units in the specified categories including vacant land that is in one of the three differential categories below because the underlying district plan zoning or district valuation roll category for the land indicates the differential categories apply (except Kaingaroa Village rating unit 07010 514 01A and Rotorua Lakes Council utilities), contributing to the cost of:

- Economic Projects
- Destination Rotorua Marketing
- Tourism Rotorua Travel and Information Centre

The relationship between the three differential categories for the purposes of setting these targeted rates in terms of the total revenue to be gathered has been set as follows:

Revenue gathering split for the Business and Economic Development targeted rates		
1.	Business	80%
2.	Industrial	10%
3.	Farming	10%
	Total revenue to be generated	100%

The amount to be collected for 2020/21 is \$6,233,000

- a. Council will set a targeted rate as a fixed amount per rateable rating unit, on a differential basis as set out in the table below:

Differential categories	Relative differentials	Rate per rating unit
Business Urban and Rural	100	189.39
Industrial	100	189.39
Farming	25	47.35

Where part of a rating unit is secondary to the principal use and is for the business of providing short-term accommodation the rate will be charged on the basis of 100% of the targeted rate where 1 or more bedrooms are used for providing short-term accommodation.

- b. In addition, Council will set a targeted rate in the dollar on capital value set on a differential basis for the following categories of properties, as follows:

Differential categories	Revenue to be collected \$	Rate per \$ of capital value
Business Urban and Rural	4,751,000	0.002776
Industrial	506,000	0.000872
Farming	549,000	0.000155

The differentiated targeted rate in the dollar on capital value will be set on every rating unit where either:

- the principal use of that rating unit falls into one of the three categories described below, or
- part of the rating unit has a significant secondary use that falls into one of the categories described except where that use is the business of providing short-term accommodation.

This rate will apply only to the part of the rating unit allocated to the appropriate category.

Definition of differential categories for the business and economic development targeted rates

Business, Urban and Rural: Every property in the urban or rural sector and is used for any business purpose other than Industrial or Farming. This category includes utilities and their networks.

Industrial: Every property that has been categorised in the District Valuation Roll as being used for industrial purposes in accordance with the Rating Valuation Rules 2008.

Farming: Every property that is greater than 5ha and is used for farming purposes or other purpose than business or industrial.

Notes: "Providing short-term accommodation" for the purposes of this rate includes the provision of accommodation such as a B&B, lodge, retreat, farm stay or homestay or the provision of other similar short-term accommodation."

Targeted rate for refuse collection and waste management services – rateable properties

Council sets a targeted rate for refuse collection and waste management services on all rating units in the district that are located within the Rotorua urban rating boundary (as shown on map V) and that are located in the rural areas identified on map W and that are not used as council reserves. The rate is differentiated based on the location of the rating unit, the use to which the rating unit is put, and the provision or availability of the service to the rating unit. The rate is set as either an amount per separately used or inhabited part (SUIP) of a rating unit that receive the service, and is set as an amount per rating unit for rating units that are “Serviceable”.

The targeted rate funds refuse collection service which includes recycling. The targeted rate also funds waste management services, which include litter bin provision and the management of as well as the removal of illegal littering and waste dumping on council controlled land, conducting of waste minimisation information and education programmes as well as other associated costs to Council in providing the service.

Serviced (CBD business SUIP) rating units

For commercial rating units in the CBD area identified in the map, the Council will provide [a 240L MGB for refuse and 240L MRB for recycling collection and 40L crates for glass collection]. The Council will collect refuse weekly and recycling fortnightly from the kerbside.

The relationship between the differential categories for the waste collection rates and the amount of the rate for the 2020/21 year is as follows:

Waste Collection	Relative differentials (%)	2020/21 rate \$
The total amount to be collected in 2020/21 is \$5,810,000		
Serviced	100	187.60 per SUIP
Serviced (CBD business SUIP)	200	375.20 per SUIP
Serviced (Rural)	100	187.60 per SUIP
Serviceable	50	93.80 per rating unit

Description of differential categories for the refuse collection and waste management services rates – rateable properties

Serviced: All rating units, except those that fall under the “Serviced (CBD business SUIP)” category, the Serviced (Rural) category or the “Serviceable” category. This category does include rating units used for residential purposes within the CBD area identified in the map Z.

Serviced (CBD business SUIP): All rating units used for commercial purposes within the CBD area identified in the map Z.

Serviced (Rural): All rating units identified on Map W.

Serviceable: All rating units shown in map V (Rotorua urban rating boundary) where the service is available to a rating unit, but is not used. This includes any rating units that are vacant (including bare land). It does not allow for voluntary opting out of receiving the service.

Notes: Council reserve tenants will have the option of entering a private contract with Council's contractor if they wish to use the collection service.

Targeted rate for refuse collection – non-rateable properties

Council sets a targeted rate for refuse collection only on those non-rateable rating units identified in table A. The rate is set as a fixed amount of \$93.80 per rating unit.

Targeted rates for water supply

Council sets targeted rates for water supply to properties within the service areas shown on the rating maps in this funding impact statement based on the location of the rating unit and the provision or availability to the land of a water supply. The amount to be collected is \$11,112,000

The targeted rates for water supply are as follows:

Water supply (except Kaharoa and Reporoa) (Service areas shown on Map A, Map B, Map C, Map D, Map E, Map F)	Relative differentials (%)	Factor of liability	2020/21 Rate \$
The amount to be collected is Metered water \$4,387,000; General water rate \$5,673,000			
A differential targeted rate of:			
A fixed amount on each separately used or inhabited part of a rating unit connected (and not metered)	100	Per SUIP	279.00
A fixed amount on each serviceable rating unit capable of connection.	50	Per rating unit	139.50
A fixed amount on each connection to a rating unit (and metered)	100	Per connection	279.00
A targeted rate on each metered connection to a rating unit of a fixed amount per cubic metre supplied in excess of 56 cubic metres per quarter.		Per cubic metre	1.2405
Kaharoa (Service areas shown on Map G)			
The amount to be collected is \$306,000			
A targeted rate of a fixed amount per connection to a rating unit.		Per connection	339.00
A targeted rate on each metered connection to a rating unit of a fixed amount per cubic metre supplied to the rating unit.		Per cubic metre	0.4369
Reporoa (Service areas shown on Map H)			
The amount to be collected is \$745,000			
A differential targeted rate:			
A fixed amount per connection on each Domestic/Non-Farming rating unit connected	64	Per connection	198.70
A fixed amount per connection on each Farming/Dairy-Factory rating unit connected.	100	Per connection	310.50
A differential targeted rate:			
A fixed amount on each metered connection to a Domestic/Non-Farming rating unit per cubic metre supplied in excess of the 82 cubic metres per quarter.	100	Per cubic metre	0.5972
A fixed amount on each metered connection to a Farming/Dairy-Factory rating unit per cubic metre supplied in excess of 207 cubic metres per quarter.	64	Per cubic metre	0.3822

Definition of differential categories for the water supply rates

Connected rating unit: is one to which water is supplied from a council water supply service.

Serviceable rating unit: is one to which water is not provided, but the whole, or some part of the rating unit is within 100 metres of a council water supply service and is within a water supply area and could be effectively connected to that water supply service.

For the Reporoa water supply:

Domestic/non-farming rating unit: means a rating unit where the water supply is not subject to water allocation and a corresponding restriction on a flow or time basis. This applies to rating units primarily for domestic, commercial or industrial use excluding the Reporoa Dairy Factory.

Farming/dairy factory rating unit: means a rating unit primarily for farming of livestock and also includes the Reporoa Dairy Factory. Such rating units are subject to a daily water allocation restricted on a flow or time basis.

Notes: Targeted rates for metered supply are invoiced quarterly by separate invoice.

Leakage: In respect of all metered water supply, where leakage is detected, the amount of water supplied will be determined in accordance with Council's procedure relating to account reassessments.

Targeted rates for sewage disposal

Council sets targeted rates for sewage collection and disposal to properties within the service areas shown on Map I, J, K, L, M, N, O, P, Q, R, S, T, U, and X on a differential basis, based on the provision or availability to the land of sewage disposal services, as follows:

Sewerage Disposal	Relative differentials (%)	Factor of liability	2020/21 Rate \$
The amount to be collected is \$18,960,000			
1. Rating unit connected:			
Category 1 - means the rating units with 1 to 4 toilets (water closets or urinals)	100	Per WC/urinal	550.00
Category 2 - means the rating units with 5 to 10 toilets (water closets or urinals)	84	Per WC/urinal	462.00
Category 3 - means the rating units with 11 or more toilets (water closets or urinals)	76	Per WC/urinal	418.00
2. Serviceable			
- means the rating units which are serviceable rating units.	49	Per rating unit	269.50

Definition of differential categories and other definitions for the sewage disposal rates

Connected rating unit: means a rating unit from which sewage is collected either directly or by private drain to a public sewerage system.

Serviceable rating unit: means a rating unit from which sewage is not collected but the rating unit (or part) is within 30 metres of Council's sewerage system and could be effectively connected to the

sewerage scheme. This rate does not however apply to the Rotoma/Rotoiti schemes..

WC/urinal: means: a) a water closet; or b) each 1.5 metres or part thereof of urinal; or c) from 1 to 4 wall mounted urinettes.

Category 1: means the rating units with 1 to 4 toilets.

Category 2: means the rating units with 5 to 10 toilets.

Category 3: means the rating units with 11 or more toilets.

Note: a rating unit used primarily as a residence for 1 household will be treated as having only 1 water closet or urinal

Targeted Rates for Urban Sewerage Development

Council sets targeted rate for urban sewerage development rate on all rateable land in the area shown on Map V as a fixed amount of \$2.90 per rating unit.

The rate funds the cost of sewerage capital work in the Ngongotaha, Fairy Springs and Hinemoa Point areas.

The amount to be collected in 2020/21 is \$64,000.

Targeted Rates for Capital Cost of Sewerage Schemes

Council sets separate targeted rates for the capital costs of the following sewerage schemes:

- Okawa Bay
- Mourea
- Marama Point
- Amora Lake Resort
- Hinemoa Point
- Brunswick
- Brunswick stages 4 and 6
- Rotokawa
- Lake Okareka/Blue lake
- Okere Falls/Otaramarae/Whangamarino
- Paradise Valley
- Hamurana/Awahou
- Waikuta Marae
- Vision Charitable Trust

The rating units liable for this rate are those in the service areas as identified below.

	Factor of liability	2020/21 Rate \$
Amora Lake Resort (Rating unit 06961 052 00)		
The amount to be collected is \$12,250		
A fixed amount per rating unit	Per rating unit	12,250.34
Brunswick Stages 4 and 6 (Service areas shown on Map M)		
The amount to be collected is \$9,659		
A fixed amount on each household unit equivalent (HUE)	Per HUE	292.74
Brunswick (Service areas shown on Map N)		
The amount to be collected is \$54,254		
A fixed amount on each household unit equivalent (HUE)	Per HUE	609.49
Hamurana/Awahou (Service areas shown on Map O)		
The amount to be collected is \$125,566		
A fixed amount on each household unit equivalent (HUE)	Per HUE	426.08
Hinemoa Point (Service areas shown on Map K)		
The amount to be collected is \$24,515		
A fixed amount on each household unit equivalent (HUE)	Per HUE	495.25
Lake Okareka/Blue Lake (Service areas shown on Map P)		
The amount to be collected is \$166,857		
A fixed amount on each household unit equivalent (HUE)	Per HUE	897.09
Marama Point (Service areas shown on Map Q)		
The amount to be collected is \$14,691		
A fixed amount on each household unit equivalent (HUE)	Per HUE	233.20
Mourea (Service areas shown on Map J)		
The amount to be collected is \$27,562		
A fixed amount on each household unit equivalent (HUE)	Per HUE	291.67
Okawa Bay (Service areas shown on Map L)		
The amount to be collected is \$8,634		
A fixed amount on each household unit equivalent (HUE)	Per HUE	454.46
Okere Falls / Otaramarae / Whangamarino (Service areas shown on Map R)		
The amount to be collected is \$98,812		
A fixed amount on each household unit equivalent (HUE)	Per HUE	404.47
Paradise Valley (Service areas shown on Map S)		
The amount to be collected is \$4,886		
A fixed amount on each household unit equivalent (HUE)	Per HUE	375.85
Rotokawa (Service areas shown on Map T)		
The amount to be collected is \$34,209		
A fixed amount on each household unit equivalent (HUE)	Per HUE	187.96
Waikuta Marae (Service areas shown on Map U)		
The amount to be collected is \$2,136		
A fixed amount on each household unit equivalent (HUE)	Per HUE	356.14
Vision Charitable trust (rating unit 6972/275/04)		
The amount to be collected is \$15,541		
A fixed amount per rating unit	Per rating unit	15,541.30

These rates fund the capital cost of establishing the schemes over 25 years.

The targeted rates for the respective sewerage schemes are applied only to those properties that have not taken the opportunity to pay their contribution towards the capital costs as an informal single lump sum payment (where available). Those ratepayers who have made or make an informal single lump sum payment will not be liable for the sewerage scheme capital cost targeted rate. Payments of informal single lump sum payments must be received by 15 June prior to 1 July of the first financial year that Council charges a targeted rate for capital costs for the respective sewerage scheme. The option for ratepayers to settle the residual amount of their share of the capital cost of their particular scheme will be available throughout the remaining term of the targeted rate i.e. anytime during the 25 years. This ability exists for all schemes and is provided through a specific remission policy included elsewhere in this plan.

For future developments or connections Council reserves the right to select the funding mechanism(s) that will be used. This may include either of the options referred to above i.e. assessing a targeted rate over a 25 year term or inviting a capital payment before the service connection is completed.

Definitions for the capital cost sewerage rates

Nominated rating units: means properties which existed as rating units at the date of commissioning each scheme.

Household unit equivalent (HUE): means a household equivalent to enable industrial, commercial and multiple dwelling developments to be included in the calculations. It is used to convert industrial, commercial and multiple dwelling developments to a household equivalent equating to a single dwelling. Where used as the factor to determine a rating unit's liability for a rate, HUE corresponds to the extent of provision of the service to the rating unit as objectively measured by the floor area calculation noted below.

A minimum of one HUE will apply to all nominated rating units including those where no building exists i.e are vacant. Where multiple dwellings exists, each household unit additional to the primary dwelling will be assessed on the following basis:

Floor Area of Additional Household Unit	% Charge/HUE
Less than 40m ²	No charge*
40m ² to less than 60m ²	50% HUE
60m ² to less than 70m ²	60% HUE
70m ² to less than 80m ²	70% HUE
80m ² to less than 90m ²	80% HUE
90m ² to less than 100m ²	90% HUE
100m ² or greater	100% HUE or 1 HUE

The first additional household unit of less than 40m² will not attract a separate sewerage capital targeted rate or voluntary contribution charge. Any further household units of less than 40m² will be assessed a sewerage capital targeted rate or voluntary contribution charge of 50% HUE. All subsequent dwellings constructed after the completion of a sewerage scheme will be charged a capital contribution targeted rate or voluntary contribution towards the sewerage scheme calculated on the same basis.

Definition of separately used or inhabited part of a rating unit

Separately used or inhabited part (SUIP): A separately used or inhabited part of a rating unit includes any portion inhabited or used by (the owner/a person other than the owner), and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement. For the purposes of the targeted rate for refuse collection and waste management services – rateable properties for rural properties (outside the urban boundary shown on Map V), this definition is limited to those parts that are inhabited or could be inhabited as residential dwellings.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long term basis by someone other than the owner.

For the purpose of this definition, vacant land and vacant premises offered or intended for use or inhabitation by a person other than the owner and usually used as such are defined as “used”.

For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.

Voluntary Lump Sum Capital Contributions

Council had set amounts for ratepayers who elected to pay one-off voluntary lump sum capital contributions for the capital cost of sewerage schemes.

Lump sum options for all current schemes have expired, however ratepayers may still choose to settle their outstanding contribution at any time. Council offers a specific remission policy for this purpose.

Except as stated above, the Council will not accept lump sum contributions in respect of any targeted rate.

Rates Postponement

To cover costs, the following fees and charges are set for the rating year. All fees and charges for this will be added as either a one-off or annual charge as the case may be, to the approved applicants rate account.

Initial Charges - One-Off (plus GST at the prevailing rate)	Charging Unit	2020/21
Application Fee	One-Off	\$88.89
Contribution to Counselling	One-Off	\$250.00
Half Year Interest Charges		
Interest calculated on councils marginal borrowing rate 6 monthly on all amounts outstanding		
Annual Charges (plus GST at the prevailing rate)		
Charging Unit	2020/21	
Annual Account Fee	Annual	\$44.44
Administration Fee	Annual	1.0%
Reserve Fund Fee	Annual	0.25%
Property Insurance *	Annual	TBA
* Property Insurance: A ratepayer must submit a current insurance certificate annually. If the ratepayer cannot afford separate cover council will arrange cover, and the cost will be added to the balance of postponed rates.		

Due dates for payment of rates

All rates excluding targeted rates for metered water supply will be payable in four instalments by the due dates, as follows:

Instalment	Due Date	Penalty Date
Instalment Number 1	20 August 2020	21 August 2020
Instalment Number 2	20 November 2020	23 November 2020
Instalment Number 3	20 February 2021	23 February 2021
Instalment Number 4	20 May 2021	21 May 2021

Discount for Prompt Payment

A discount, at a rate set annually, is allowed to any ratepayer who pays the total rates, charges, and levies as specified on the rates assessment (excluding targeted rates for metered water supply charged quarterly), by the due date for the first instalment. The discount for 2020/21 is 2.0 %.

Penalties on unpaid rates

Current overdue rates instalments:

- A penalty will be added to any part of an instalment that remains unpaid after the due date for payment of the instalment on the penalty dates above. The penalty will be 10% of the unpaid instalment.

Arrears of rates (including past instalments):

- A further penalty of 10% will be added on 17 July 2020 to rates assessed in any previous financial year and which remain unpaid on 16 July 2020.
- A further penalty of 10% will be added on 19 January 2021 to rates assessed in any previous financial year, plus any previous further penalty, and which remain unpaid on 18 January 2021.

Note: Penalties will not be applied to rating units approved by the Chief Financial Officer in cases where:

- applying penalties would serve to be detrimental to the collection of all or part of the balance of the outstanding rates; or
- applying penalties would only add to what is deemed to be an uncollectable debt; or
- there is a Direct Debit authority to pay the full amount of rates owing by regular payments within the current rating year, and any default is promptly rectified.
- Land is designated 'Maori Freehold land title'; and
 - Is under multiple ownership; and
 - Is unoccupied

Due dates for payment of targeted rates for metered water supply

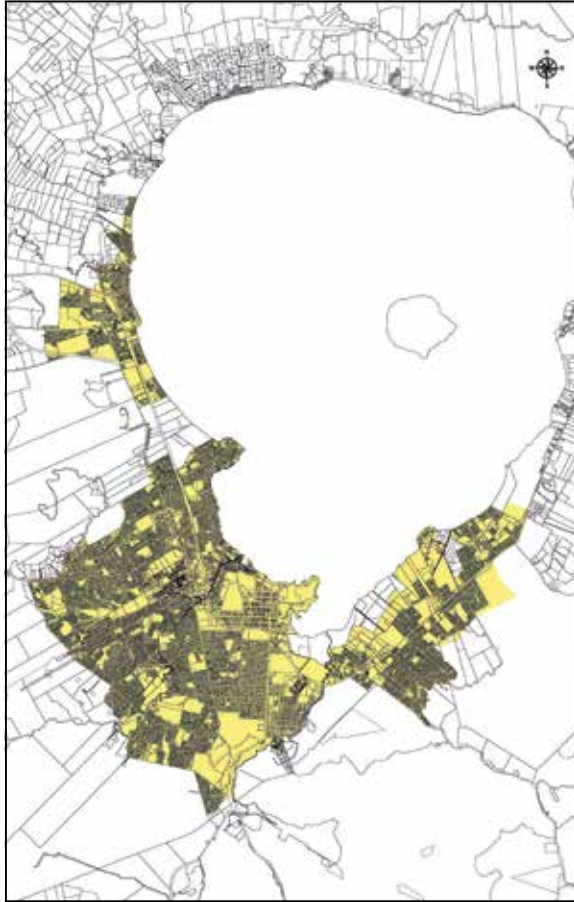
Targeted rates for metered water supply will be read and invoiced quarterly. The due date for payment for each of the quarters is as follows:

Billing cycle	Billing month	Due date	Penalty Date
May – August	August	25 September 2020	26 September 2020
August – November	November	20 December 2020	24 December 2020
November – February	February	25 March 2021	26 March 2021
February – May	May	25 June 2021	26 June 2021

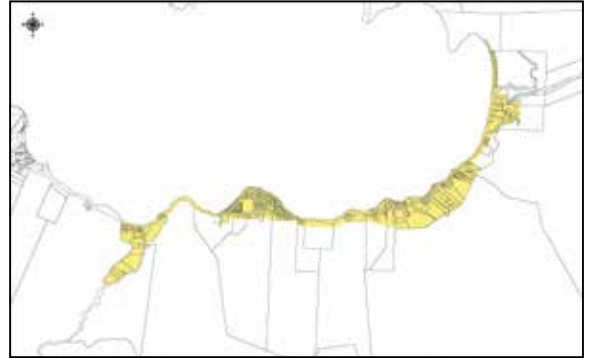
Penalties on unpaid water invoices

A penalty will be added to any part of a current invoice that remains unpaid after its due date. The penalty will be 10% of any unpaid part of the invoice.

RATING MAPS



Map A
Urban Water Supply



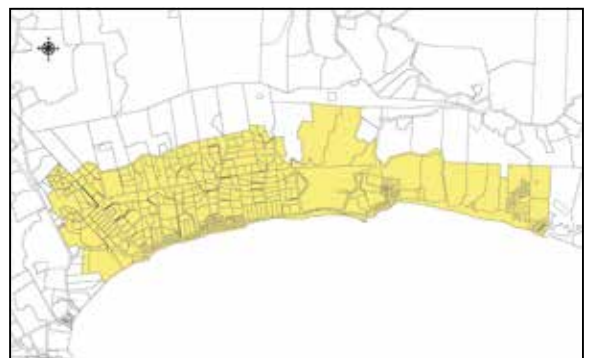
Map C
Rotoiti Water Supply



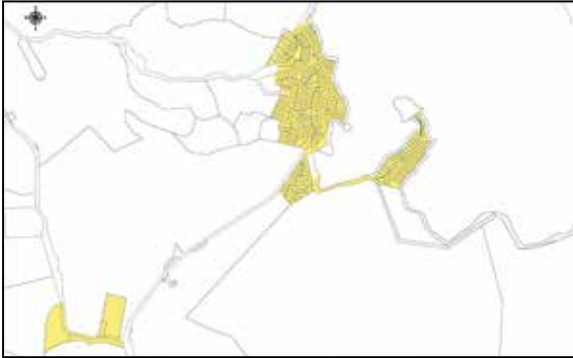
Map D
Rotomā Water Supply



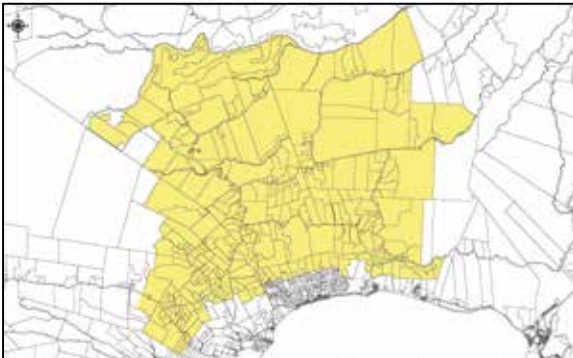
Map B
Mamaku Water Supply



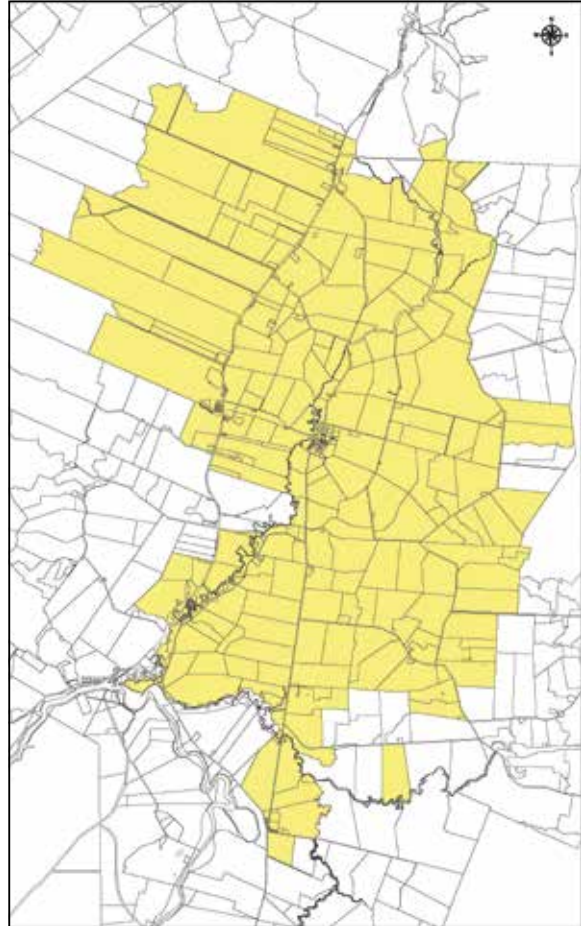
Map E
Hamurana Water Supply



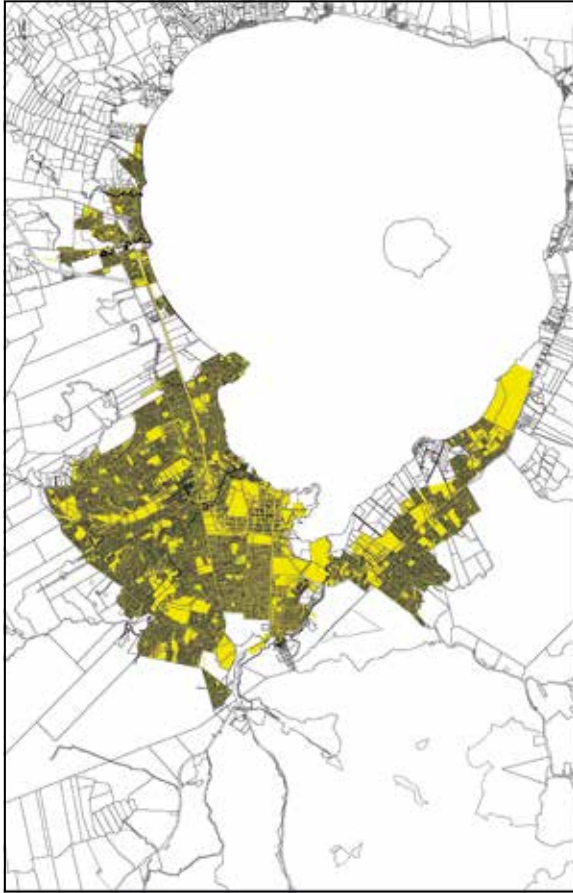
Map F
Okareka Water Supply



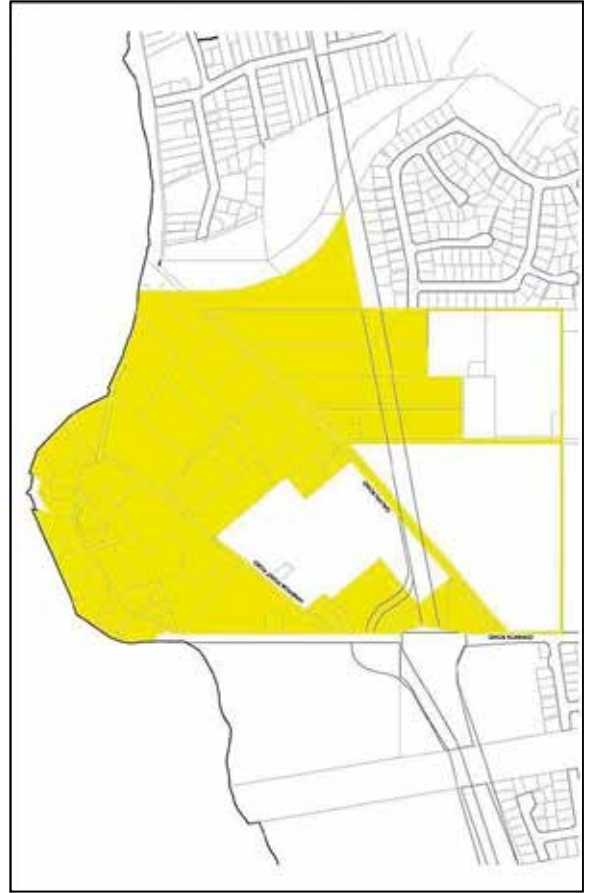
Map G
Kaharoa Water Supply



Map H
Reporoa Water Supply



Map I
Urban Sewerage



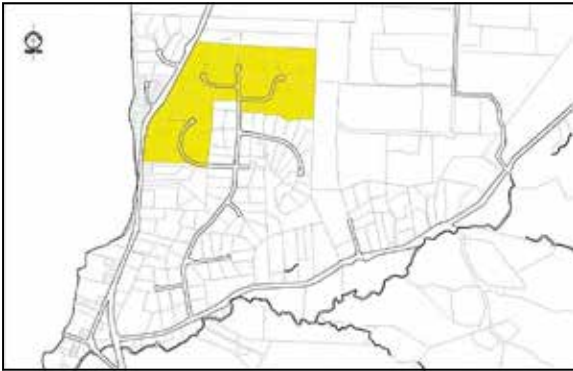
Map K
Hinemoa Point Sewerage Scheme



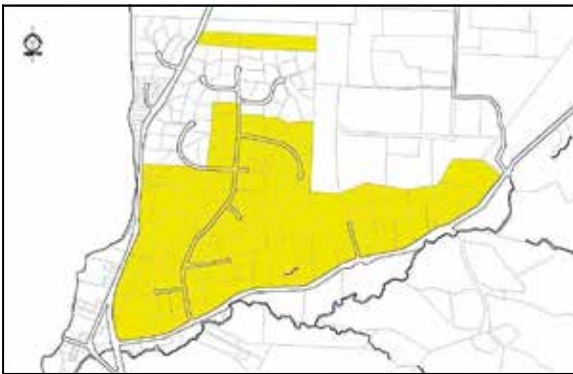
Map J
Mourea Sewerage Scheme



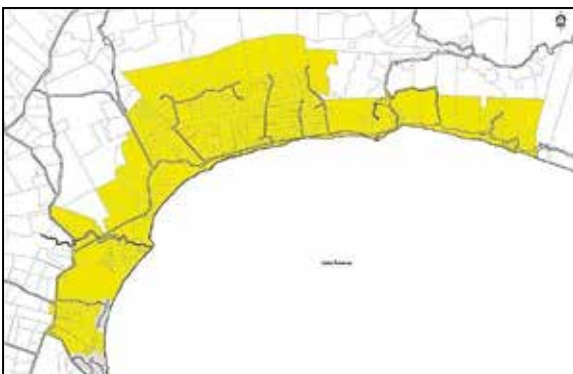
Map L
Okawa Bay, Amora Lake Resort
Sewerage Scheme



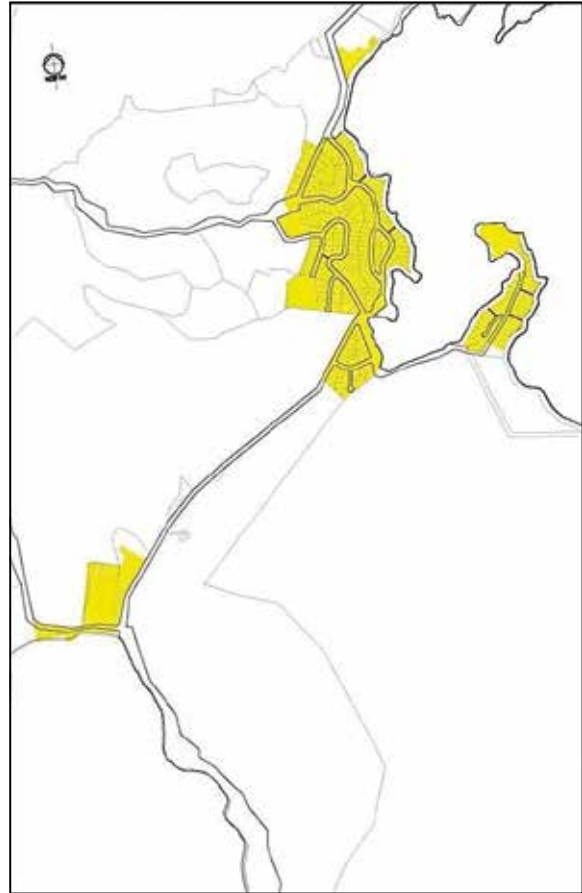
Map M
Brunswick Stages 4 & 6 Sewerage
Scheme



Map N
Brunswick Sewerage Scheme



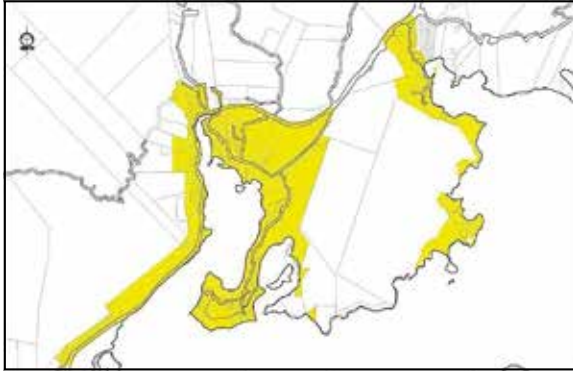
Map O
Hamurana/Awahou Sewerage Scheme



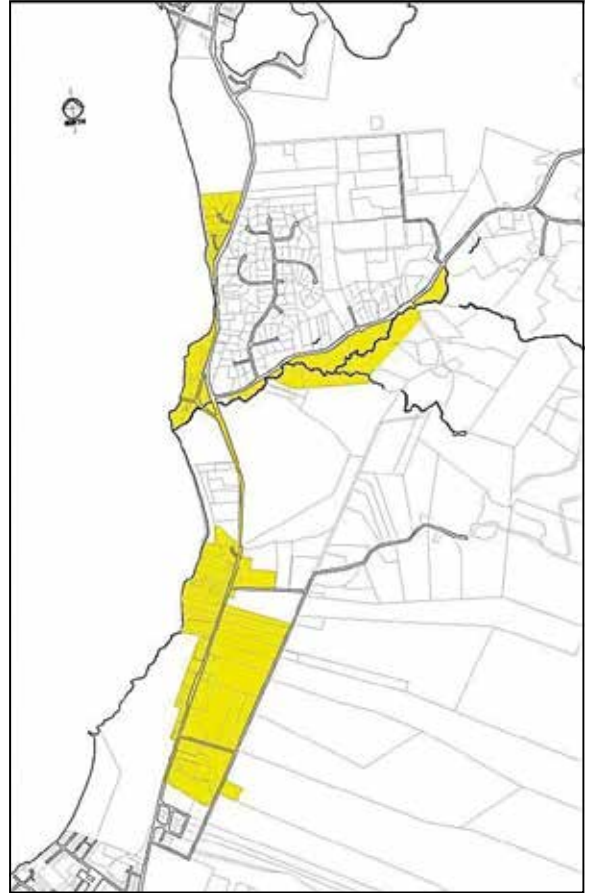
Map P
Lake Okareka, Blue Lake Sewerage
Scheme



Map Q
Marama Point Sewerage Scheme



Map R
Okere Falls, Otaramarae,
Whangamarino Sewerage Scheme



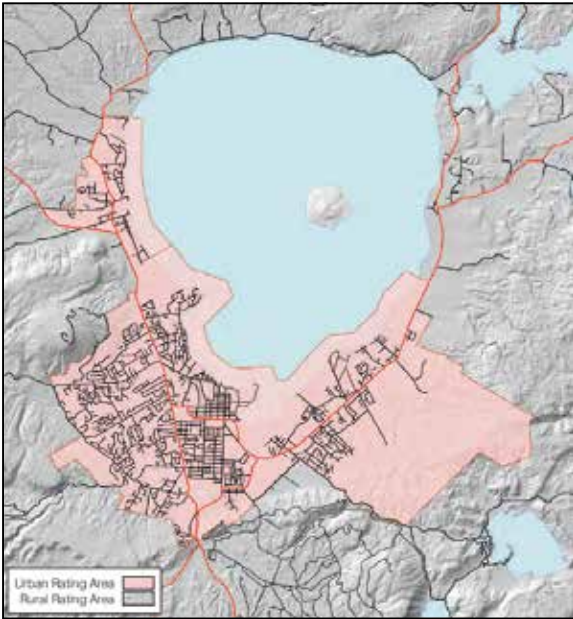
Map T
Rotokawa Sewerage Scheme



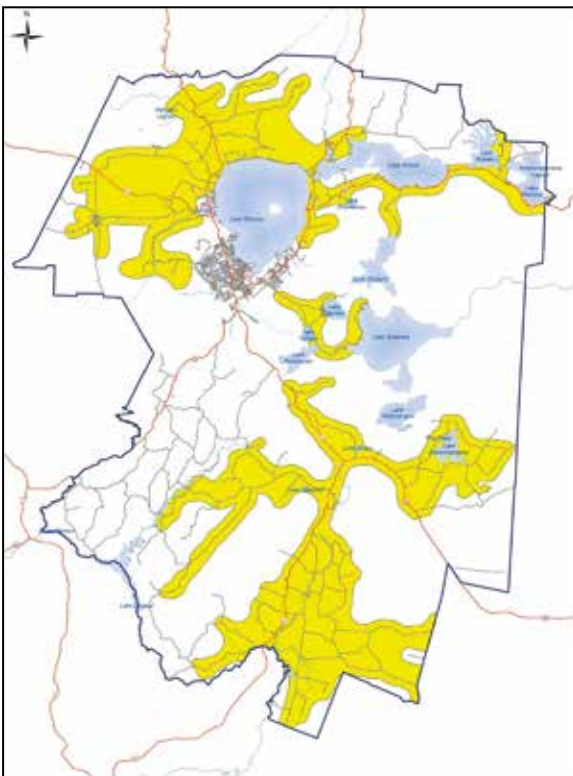
Map S
Paradise Valley Sewerage Scheme



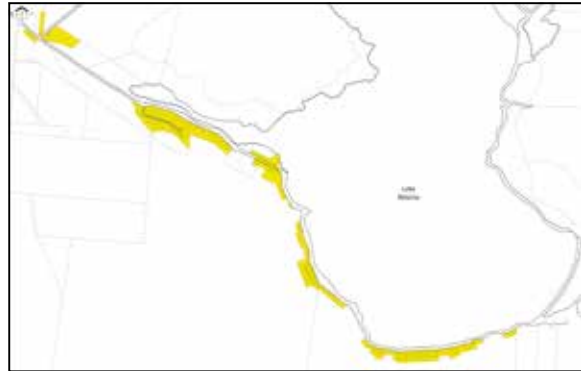
Map U
Waikuta Marae Sewerage Scheme



Map V
Rotorua Urban Rating Boundary



Map W
Waste collection - Serviced (Rural)



Map X
Rotomā Sewerage Scheme



Map Z
CBD waste collection area

TABLE A: REFUSE COLLECTION - SERVICED NON-RATEABLE LAND

Valuation number	Location
06998 281 00 A	24 PORIKAPA ROAD
06532 408 00	122 RIRI STREET
06532 419 00	96 RIRI STREET
06993 511 00	43 ROBINSON AVENUE
06500 765 04	1479 HINEMOA STREET
06511 081 00	276 FENTON STREET
06512 803 03	20 HEMO ROAD
06532 063 01	39 OLD TAUPO ROAD
06533 297 03	7 DINSDALE STREET
07065 352 00	12 TAUJ STREET
06520 451 06	14 LARCH STREET
06552 603 01	3 THOMAS CRESCENT
06552 603 04	219 CLAYTON ROAD
06511 109 00	24 WARD AVENUE
06971 111 09	LAKE OKATAINA ROAD
07050 180 00 A	54 TARENA STREET
07030 220 03	589D SETTLERS ROAD
07030 220 08 C	26 MASSEY ROAD
07030 226 00	13 GUTHRIE ROAD
07030 264 01	31 MASSEY ROAD
07030 228 01	48 MASSEY ROAD
06961 674 00	97 WHANGAMO A DRIVE
06500 111 01 B	1277 TUTANEKAI STREET
06971 500 00 B	1620 S HWAY 30
07010 465 07 B	25 ASH PIT ROAD
07030 220 00 B	63 MASSEY ROAD
06512 180 01 B	40 SEDDON STREET
06531 063 00	TUNOHOPU STREET
06511 168 00	40 WARD AVENUE
06541 024 00	35 TAHARANGI STREET
06553 538 00	18 GEM STREET
06553 882 00	6 EMERALD STREET
06997 629 00	18 ALASTAIR AVENUE
06552 598 00	13 THOMAS CRESCENT

Valuation number	Location
06512 114 00	44 VICTORIA STREET
06533 349 00	23 GEDDES ROAD
06533 431 00	57 DEPOT STREET
06552 101 00	155 CLAYTON ROAD
06552 252 00	46 FAIRVIEW ROAD
06561 267 00	63 FORD ROAD
06500 001 07	1240 HINEMARU STREET
06500 042 00	1158 PUKAKI STREET
06500 718 02	2B RANOLF STREET
06511 167 00	42 HILDA STREET
06512 358 00	303 FENTON STREET
06520 221 00	100 MALFROY ROAD
06533 391 00	20 BIAK STREET
06551 014 01	5 ROWI STREET
06551 074 00	36 KEA STREET
06553 020 02	30 MILNE ROAD
06553 619 00	50 HOMEDA LE STREET
06555 113 00	87 SUNSET ROAD
06570 251 00	187 OLD TAUPO ROAD
06580 190 00	307 OLD TAUPO ROAD
06561 374 01	21C BELLINGHAM CRESCENT
06512 182 00	112 RANOLF STREET
06531 199 00	26 TAREWA ROAD
06533 396 01	2 DEPOT STREET
06533 422 00	39 BIAK STREET
06542 208 01	41 RUSSELL ROAD
06561 248 00	114 SUNSET ROAD
06561 731 01	DEVON STREET
06997 619 00	7 ALASTAIR AVENUE
06992 353 44	244 VAUGHAN ROAD
06997 134 00	8 ILES ROAD
06996 143 00	6 MOANA TERRACE
07063 273 00	278 NGONGOTAHA ROAD

Valuation number	Location
07064 002 00	16 SCHOOL ROAD
07064 091 00	13 HALL ROAD
06500 774 02	1358 HINEMOA STREET
06500 823 00	1351 AMOHAU STREET
06520 210 00	72 MALFROY ROAD
06520 539 02 A	55 HIGH STREET
06531 284 01	21A TAREWA ROAD
06532 292 00	62 TALLYHO STREET
06553 180 01	11 MAY ROAD
06500 066 02 F	1149 ERUERA STREET
06512 406 01	FENTON STREET
06531 255 01	63 TAREWA ROAD
06570 476 00	271 OLD TAUPO ROAD
06590 139 03	105 OTONGA ROAD
06500 231 01	1127 HAUPAPA STREET
06541 145 00	38 KOUTU ROAD
06561 729 00 B	324 MALFROY ROAD
06599 103 00	55 PUKEHANGI ROAD
06992 346 24	10 BRONTE PLACE
06996 178 00	3A LYNBERT ROAD
06998 405 00	36 WHARENUI ROAD
06992 276 02 A	34 SUNRISE AVENUE
07065 425 01	12 HALL ROAD
07062 713 00	438A NGONGOTAHA ROAD
07065 431 00	19 SCHOOL ROAD
07065 169 00	3 ARIKI STREET
06951 118 00	296 KAHAROA ROAD
06951 119 00	310 KAHAROA ROAD
07030 220 09	597 SETTLERS ROAD
07030 249 00 B	3834 BROADLANDS ROAD
07011 312 00	71 OKAREKA LOOP ROAD

DEFINITIONS

The term:

“Business purpose” means any purpose of commerce, trade, or industry; but does not include any farming purpose.

“Farming purpose” means used for agricultural, horticultural or pastoral or forestry purposes or the keeping of bees or poultry or other livestock.

“Property” means, either the part or the whole of any rating unit (as the case may be) used for a particular purpose. (Explanatory note: The intention is that where different parts of a property that constitute a rating unit are being used for different purposes, they may be rated differently).

“Residential purposes” means occupied or intended to be occupied for the residence of any household being a residential unit including holiday homes that may be let for short-term periods not exceeding 100 days per annum. Kaingaroa Village on rating unit 07010 514 01A will be treated as entirely “residential” for all rates within this funding impact statement even though it comprises elements of other categories and not more than 5 hectares.

“Rural Sector” means the part of the Rotorua District which is not the Urban Sector.

“Urban Sector” means the area as shown on the map titled Rotorua Urban Rating Boundary and contained in the rating maps section of this funding impact statement (a larger copy is available at the Council Civic Centre). The boundary has been set to recognise the urban growth trends and where properties have similar access to services (but not necessarily the same). This boundary will be reviewed from time to time as necessary to accommodate changes to the above and follows rating unit boundaries rather than dissecting properties.

“Utilities” being all rating units situated within the Rotorua District that have been identified by the Valuer General as infrastructure utility networks.

“Vacant Land” means land which is in an undeveloped state and is not being used or occupied for any purpose.

“Zoned” means zoned in accordance with the operative Rotorua District Plan.

SAMPLE PROPERTIES:

Category	Capital Value 2017	Total Rates current	Total Rates model	Increase/ (decrease)	% Increase/ (decrease)	sector % increase
Business						3.93
Lower CV	323,000	3,637	3,721	85	2.3%	
	540,000	5,346	5,452	106	2.0%	
	2,430,000	19,620	19,997	377	1.9%	
Upper CV	4,940,000	44,482	45,807	1,325	3.0%	
Farming						1.25
	515,000	1,905	1,901	-4	-0.2%	
	895,000	2,907	2,919	12	0.4%	
	1,275,000	4,282	4,330	47	1.1%	
	1,735,000	5,138	5,186	48	0.9%	
	3,980,000	11,413	11,572	159	1.4%	
	7,190,000	20,231	20,541	310	1.5%	
	9,920,000	26,968	27,377	409	1.5%	
Residential						4.94
	288,000	2,131	2,239	109	5.1%	
	325,000	2,222	2,333	110	5.0%	
	447,000	2,525	2,640	115	4.5%	
	685,000	3,116	3,240	124	4.0%	
	750,000	3,278	3,404	127	3.9%	
	1,000,000	3,898	4,035	136	3.5%	
Rural Residential						1.64
	293,000	1,423	1,420	-4	-0.3%	
	570,000	2,111	2,118	7	0.3%	
	1,875,000	5,352	5,409	57	1.1%	







ROTORUA
LAKES COUNCIL
Te Kaunihera o ngā Roto o Rotorua