

ROTORUA



**ROTORUA  
LAKES COUNCIL**  
Te Kaunihera o ngā Roto o Rotorua

**TE MAHERE Ā-TAU  
2023-2024  
ANNUAL PLAN  
2023-2024**





# ||| RĀRANGI TAKE HE IHIRANGI CONTENTS

HE MIHI WELCOME .....	5
HE KUPU NĀ TE MANUKURA MAYOR'S MESSAGE .....	7
TE KŌRERO WHAKATAKI INTRODUCTION.....	8
HE AHA TE MAHERE Ā-TAU? WHAT IS AN ANNUAL PLAN? .....	8
MANU MĀTĀRAE OUR COUNCIL.....	9
NGĀ WHAKAAROTAU A TE KAUNIHERA COUNCIL PRIORITIES .....	11
HE ARA HOU A NEW DIRECTION .....	12
KO TĀ TE KAUNIHERA AO HE AO HURIHURI: HE TIROHANGA COUNCIL'S OPERATING ENVIRONMENT: AT A GLANCE .....	13
TĀ MĀTAU ARONGA OUR FOCUS 2023/2024 .....	15
NGĀ REREKĒTANGA O TE TAU TUATORU O TE MAHERE KARIOI CHANGES FROM YEAR 3 LTP .....	18
TE HOTAKA WHAKATUHANGA CAPITAL WORKS PROGRAMME .....	19
NGA UAUATANGA ME NGA MEA ANGITU CHALLENGES & OPPORTUNITIES.....	22
TE TAKE O NGĀ TĀUAKĪ PŪTEA PURPOSE OF FINANCIAL STATEMENTS .....	23
NGĀ TAUĀKĪ PŪTEA FINANCIAL STATEMENTS .....	24
NAG PAEROA MATAWHAITI PUTEA FINANCIAL PRUDENCE REGULATIONS .....	38
HE TAUAKI PAPANANGA TAHUA REITI RATES FUNDING IMPACT STATEMENT .....	39





## DISCLAIMER

Information in this document sets out Council's discussions around setting of the budget for 1 July 2023 to 30 June 2024, (year 3 of the Long-term Plan 2021-2031). This is an opportunity to signal any changes since the adoption of the Long-term Plan in 2021 and sets out what Council plans to deliver following consideration of the challenges it faces.





HE MIHI  
WELCOME

Ka pō, ka pō, ka ao, ka ao

Tākiri mai te ata

Kōrihi ngā manu

Ka āo, ka āo, ka awatea.

'Tis dark, 'tis dark, 'tis light, 'tis light

The morning breaks

The birds are singing

'Tis light, 'tis light, daylight has arrived.

E ngā reo, e ngā mana, e ngā iwi

Koianeī te hau o mihi e rere kau ana ki a koutou.

Tangihia wō tātau aituā, kia tau ai te āhuetanga ki a rātau.

Tātau e ora nei, e whiri nei i ngā whakaaro ki ngā tau e tū mai nei,

Tēnā koutou katoa.

To the many voices, authorities, and people

We extend our greetings to you all.

Let us farewell those who have passed, may they find everlasting peace.

We, of this mortal coil, who can now weave our thoughts for a powerful tomorrow,

We greet you.











## HE KUPU NĀ TE MANUKURA MAYOR'S MESSAGE

Tēnā koutou katoa,

We're pleased to deliver the Annual Plan for the 2023/2024 year which continues the positive momentum made by our newly elected Council and reflects our commitment to addressing the challenges faced by our community.

We've worked hard to deliver an Annual Plan that balances investment in essential services, supports what is important to our community, and ensures prudent financial management.

We are investing in the future of Rotorua by allocating \$136 million to our capital works programme to provide safe and reliable infrastructure and uninterrupted provision of essential services. We will support and enable well-planned growth, providing a solid foundation for a strong economy and deliver crucial housing solutions that contribute to the long-term wellbeing of our community. These efforts also reaffirm our commitment to enhancing the climate resilience of our infrastructure and safeguarding and restoring our natural environment.

Improving the experience of council services is also a key aspect of this plan, prompting us to begin thorough reviews in pursuit of greater efficiencies that will provide our community with the best value for their rates.

Other areas of focus for the upcoming year are the advancement of Housing for Everyone - Plan Change 9, which aims to expand housing options throughout the district. We will also adopt our Future Development Strategy to ensure responsible and well-timed growth in Rotorua, revise our Economic Development Strategy, and concentrate on facilitating the growth of commercial and industrial businesses while revitalising our inner city and Fenton Street. We will also continue to invest in community facilities like the upgrading of the Aquatic Centre which we look forward to reopening within the year.

Our people of Rotorua are important to us. Creating a safe community for everyone remains a top priority and we will continue to work closely with the Police to deliver a Rotorua Community Safety Strategy that tackles anti-social and criminal behaviour and promotes a positive and secure experience for both residents and visitors. We will also continue work to improve and restore the positive reputation of Rotorua, our beautiful hometown.

On behalf of the Council, I would like to express our gratitude to everyone who provided feedback during the consultation period for the draft annual plan. Your suggestions have helped to ensure that together we can create a better Rotorua for all.

Ngā mihi nui,

**Tania Tapsell**  
Her Worship the Mayor of Rotorua

# TE KŌRERO WHAKATAKI INTRODUCTION

Welcome to Rotorua Lakes Council's Annual Plan 2023 - 2024. This plan represents the third year of our Long-term Plan 2021-2031 (LTP). It sets the budget and work programme for the year 1 July 2023 - 30 June 2024. The world around us has changed since adopting the Long-term Plan in 2021 and as a result, some changes have been made. These changes are summarised in the section "what are we doing differently?".

## HE AHA TE MAHERE Ā-TAU? WHAT IS AN ANNUAL PLAN?

Every three years we develop a Long-term Plan (LTP) in consultation with the community. It sets our direction and work plans for the following ten years. The LTP 2021-2031 was finalised in June 2021, following substantial community consultation.

The LTP is our action plan. It sets Council's financial and infrastructure strategies, details our performance measures and provides the rationale for delivery of our activities.

The two years following the adoption of an LTP, we develop annual plans and budgets. Essentially this

is an update to what was agreed through the LTP. It highlights our budgets and work plans for the year. Any significant or material changes to what is in the LTP for a particular year are consulted on with the community. This process allows us to make sure our budgets and work plans are flexible enough to respond to the needs of the community and the demands of growth.

This Draft Annual Plan covers financial year three of the Long-Term Plan, from 1 July 2023 to 30 June 2024.





# MANU MĀTĀRAE OUR COUNCIL



**MAYOR TANIA TAPSELL**  
Her worship the Mayor of Rotorua  
Chair  
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Deputy Mayor of Rotorua  
Chair  
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-  GENERAL WARD
-  MĀORI WARD
-  RURAL WARD



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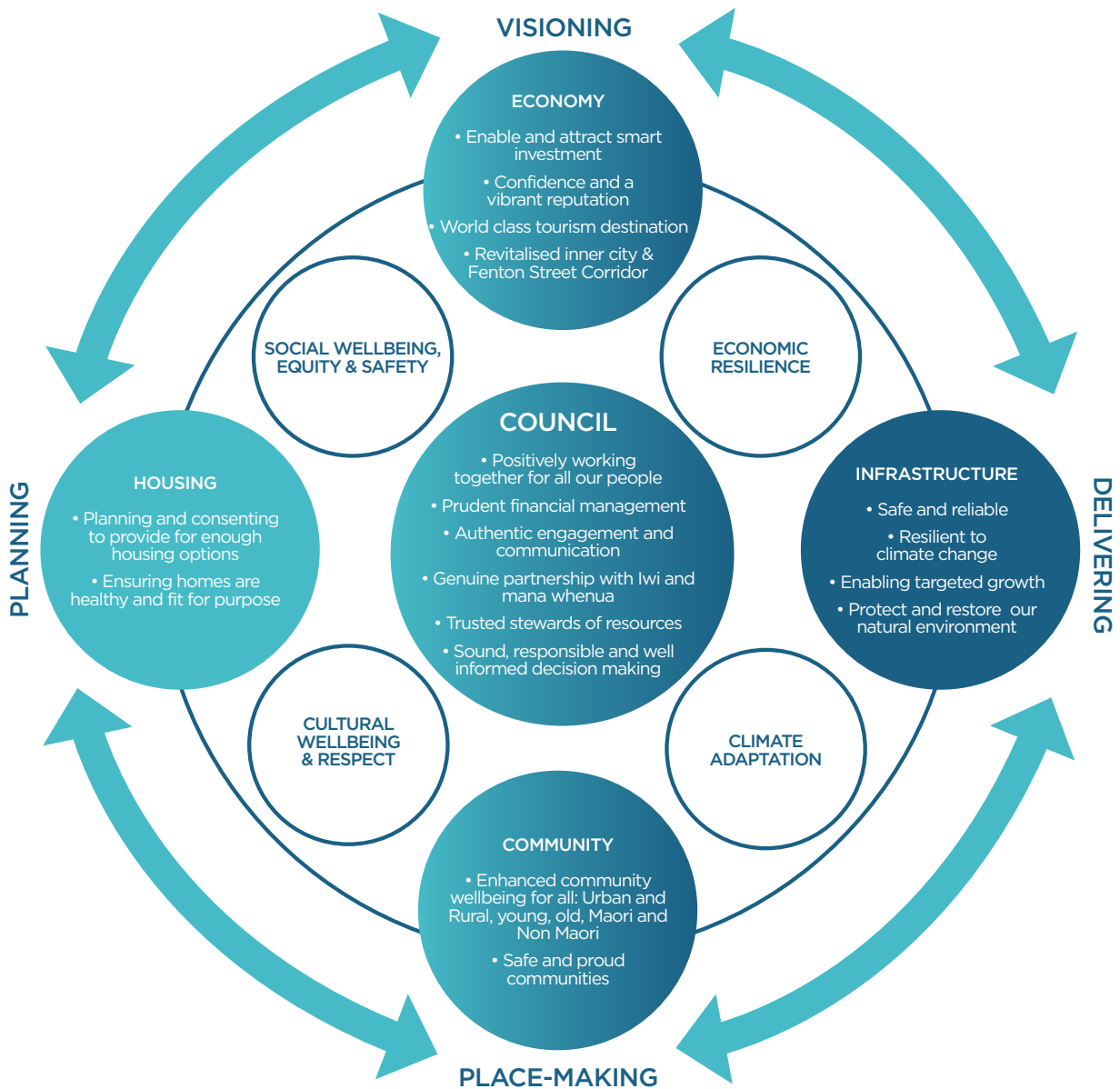
**Cr KAREN BARKER**  
Chair  
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# NGĀ WHAKAAROTAU A TE KAUNIHERA COUNCIL PRIORITIES



# HE ARA HOU A NEW DIRECTION

Through the 2023/24 Annual Plan, Council has sought to refocus spending to ensure it can deliver well on projects and services that are necessary, in a cost-effective way.

The Annual Plan aims to:

- Deliver measurable results against the Council priorities – economy, infrastructure, housing and community;
- Consolidate some work programmes and focus on doing the essentials well;
- Generate alternative sources of revenue, removing a reliance on rates as a source of funding for the majority of council services; and
- Demonstrate prudent financial management (rates, capital expenditure and borrowing).

Adoption of the plan followed a lengthy process that began with Council setting its priorities for the 2022-25 term (infrastructure, housing, economy and community) and committing to reducing council spending to reflect the financial and economic challenges faced by the council and its community.

In preparing the Annual Plan, elected members conducted a critical review of every council service, including the scope of work and the costs associated with each service. Councillors aligned these to their 2022-25 priorities and identified which services they considered the organisation could enhance, do less of, stop doing or find alternative options for delivery.

These proposals were then presented to the community for feedback. Council received an overwhelming response of 2,090 submissions. Elected members listened to the feedback and requests to reinstate some services so the final rates, debt and capital spend (Capex) was set as demonstrated in the graph below.

**Previous Council Plan:**  
**Rates:** 11.95% Increase  
**Debt:** \$77mil Increase  
**Capex:** \$160mil



**Proposed Plan:**  
**Rates:** 7.2% Increase  
**Debt:** \$51mil Increase  
**Capex:** \$141mil



**Final Plan:**  
**Rates:** 8.8%  
**Debt:** \$65.6mil  
**Capex:** \$136mil



Following feedback & decision making

Much of the planned and approved spending in this plan is investment into ensuring safe and reliable infrastructure like roading and wastewater services and systems, maintaining assets like parks and reserves and ensuring adequacy of services for the community.

It also reflects a commitment to protecting the environment. Significant efficiency savings have now been made, and Council is committed to delivering further efficiencies and reviewing services over the next year.

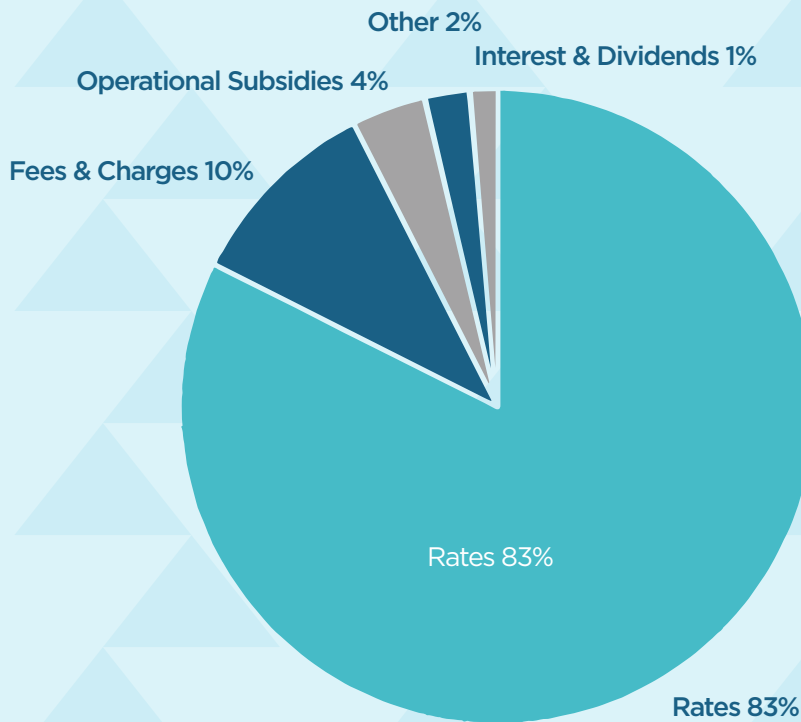


# KO TĀ TE KAUNIHERA AO HE AO HURIHURI: HE TIROHANGA

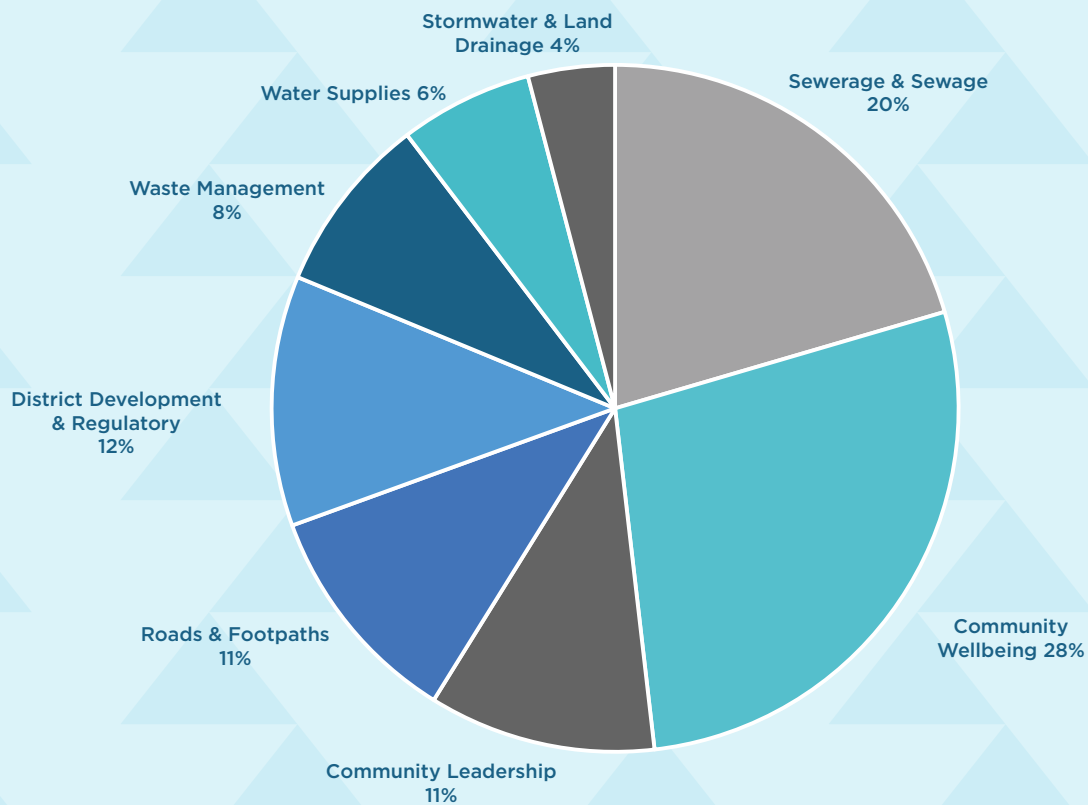
## COUNCIL'S OPERATING ENVIRONMENT: AT A GLANCE

	Consultation Document	Annual Plan 2023 - 2024
Rates	7.2%	8.8%
Debt	\$51 million	\$65.6 million
Capital Programme	\$141 million	\$136 million
Capital Programme		
Renewals	\$43 million	\$43 million
Level of Service	\$86 million	\$76 million
Growth	\$12 million	\$17 million

# WHERE COUNCIL'S MONEY COMES FROM



# WHAT YOUR MONEY PAYS FOR





# TĀ MĀTAU ARONGA OUR FOCUS 2023/2024

Below sets out some of the key focus areas of delivery for 2023/24.

## ECONOMIC DEVELOPMENT STRATEGY

The Draft Economic Development Strategy Framework recognised the economic foundations already in place and focuses on priority areas that leverage our strengths or are in need of transformation namely Tourism (Rotorua, a place of choice), Forestry (Rotorua, the future of forestry) and City Vibrancy and Business Growth (Rotorua, ready for business). Alongside this, we will be undertaking detailed sector analysis of key Rotorua sectors to enable and attract smart investment and support the delivery of a finalised Economic Development Strategy the following year. The sector studies to be delivered this year are manufacturing and retail, trade and services which will also support the industrial and commercial plan changes.

## FUTURE DEVELOPMENT STRATEGY (FDS)

A long-term strategy to ensure growth happens in the right way, in the right places and at the right time over the next 30 years. It will identify the best places for future housing and businesses. It will also benefit the community and help protect the unique Rotorua environment. Consultation on the draft FDS closes in July 2023 with the expectation that a final strategy will be completed by Sept/Oct 2023.

## HOUSING FOR EVERYONE - PLAN CHANGE 9

A change to the Rotorua District Plan to encourage development and greater housing choice. It proposes changes to better support intensification through enabling medium density living across most of the urban area, and high density living close to and in the city centre and in commercial centres. Supporting evidence is currently being prepared for hearings in August. It is expected the plan change will be completed by March 2024.

## HOUSING ENABLEMENT

Work will continue to look at the sale of surplus council sites to enable housing. Land sales are expected to net Council more than \$4m.

## INDUSTRIAL AND COMMERCIAL DEVELOPMENT

Work will continue to look at opportunities to unlock and enable business and industrial land for development. This includes the recently announced development of the Peka lands on State Highway 5 and ongoing masterplan development at the Airport. Council's support for this development will include the availability of water and waste water services to the site. It is anticipated this may cost \$3 million and will be funded through connection agreements and/or development contributions.

## INNER CITY AND FENTON STREET REVITALISATION

Within the inner city development framework, business cases will be progressed to prioritise key public spaces for development. This will assist in identifying projects and budgets for inclusion in the Long-term Plan.

## COMMUNITY SAFETY

Council, Te Arawa, the Police and other key stakeholders are continuing combined efforts to address anti-social and criminal behavior that affects residents and visitor experiences in Rotorua. The Community Safety Strategy is expected to be completed in August and will include the following for delivery:

1. More visible Police (on foot, bike, vehicle patrols) in the Inner City, urban shopping centres and public spaces.
2. Integrated deployment of Police, Safe City Guardians, council regulatory staff and security partners.
3. Rollout of strategically located and improved signage for alcohol ban areas and no dogs zones.
4. Public education and Community Safety awareness initiatives.
5. Further CCTV installation and ongoing monitoring.
6. Undertaking crime prevention through environmental design (CPTED) assessments and design improvements in public spaces.
7. Development of a Rotorua Community Safety Strategy.
8. Development of Neighbourhood Safety Plans.

## ROTORUA HOUSING ACCORD

The Rotorua Housing Accord, signed in December 2022, brings together the collective insights, resources, capability and experience of Council, Te Arawa, and Government. A key objective of the Accord is to reduce the use of emergency housing in Rotorua to near zero as soon as possible. The Accord also seeks to improve the care, wellbeing and management of emergency housing and to increase housing supply in Rotorua. Council will continue to focus on achieving these objectives.

## WASTEWATER TREATMENT PLANT UPGRADE

The upgrade to the 50-year-old plant is needed to cater for future growth as well as ensuring ongoing responsible management of wastewater. The upgraded plant will treat wastewater to an even higher standard than now.

Meanwhile, Rotorua Lakes Council, CNI Iwi Holdings and Te Arawa Lakes Trust have agreed to work together towards a new long-term solution for discharge of recovered wastewater that does not require use of Whakarewarewa Forest land where it is currently discharged.

While a long-term solution is found, the parties have agreed to an interim Sustainable Forest Approach that includes upgrading the wastewater treatment plant and the short to medium-term continuation of discharging treated wastewater in the forest, with improvements and in a culturally appropriate and environmentally sustainable way. The area of land to be used will be reduced from the current 440ha to less than 40ha.

A five-year bridging consent for the current operation of the wastewater treatment plant was agreed and a new consent for the plant upgrade was granted in late 2022.

### The upgrade will:

- Provide a double barrier for pathogens and coliforms in the form of UV treatment and improved ultrafiltration functionality;
- Increase Nitrogen and Phosphorus removal from wastewater to meet more stringent consent limits and thereby meet nutrient reduction targets under the Rotorua Te Arawa Lakes Programme and the need for an alternative to the forest irrigation system;
- Increase treatment capacity to meet future growth demand;
- Increase the plant's resilience to reduce the risk of overflows during high in-flow wet weather periods and equipment breakdowns.

The budget set aside for the 2023/24 year is \$30.9 million.

## MUSEUM STRENGTHENING AND RESTORATION PROJECT

Due to significant increased costs public consultation occurred in May/June 2023 to test community support to continue (or not) with the full strengthening and restoration of Rotorua Museum - Te Whare Taonga o Te Arawa. This followed the pricing of the completed detail design. Based on costings at this time it is anticipated that the Museum project budget will be \$81.4 million. This presents a \$28 million funding gap. Council will make a decision in August/September on the future of the project. The Annual Plan budget assumes no additional Council expenditure above the initial contribution of \$15.5 million will be made until a Council decision on the future of the project is made. To date \$9 million has been spent leaving expenditure in the order of \$6 million for 2023/24.

## AQUATIC CENTRE REDEVELOPMENT STAGE 2

Started in November 2022 and includes replacement of the roof, full refurbishment of the pool hall enclosing the leisure and indoor deep pool, front of house and changing facilities and modernisation of building management systems to make the Aquatic Centre a high quality venue for community and visitor use. It is expected the upgraded facility will reopen in February/ March 2024.

The original concept for the project included a third stage which proposes adding water-based activities including possible features like hydroslides, new learn-to-swim pool, bombing pool, café, fitness centre and spas. At this point Council has not put any funding into stage three, however Central Government funding will enable feasibility works to be undertaken this year, in time for a wider conversation with the community when the next Long-term Plan is being developed. The budget associated with stage 3 for 2023/24 is dependent on external funding being secured.

The budget set aside in 2023/24 for stage 2 of the Aquatic Centre redevelopment is \$13.8 million.

## ORGANIC WASTE COLLECTION SERVICE

Council has continued to support recommendations in the waste minimisation plan for the introduction of an organic waste collection service. More than 60% of waste generated by Rotorua currently being sent to the landfill is compostable and adds to greenhouse gas emissions. Staff are undertaking an open public tender process to engage a suitably qualified contractor, capable of delivering the agreed preferred option. Council will then focus on shaping the new service and the cost and will need to make a final decision later in 2023 if a service is to start on or about July 2024.

## TARAWERA SEWERAGE SCHEME

Council, at the request of the Tarawera community, who were faced with the need to comply with Bay of Plenty Regional Council's Maintenance Zone 2017 (OSET) rule, agreed to collaborate and support a wastewater reticulation scheme proposal in 2017/18.

The local community explored a range of implementation options and identified a preferred option in October 2018. Two Cultural Impact Assessments subsequently undertaken by mana whenua were finished in September 2020.

The scheme was then approved by Council as part of the Long-term Plan 2021-2031, anticipating that the project should be finished in 2023/2024. The total budget allocation for the scheme in the LTP was \$22.5m.

The project is being delivered in a staged approach.

- **Stage 1** – (started mid-2023) Installation of sewerage mains network, including primary and secondary trunks and pump stations to connect Tarawera to the existing Lake Okareka sewerage scheme (approximately 24km of pressure pipelines and 4-5 pump stations, electrical systems, fibre connections and testing).

- **Stage 2** - Individual installation of on-property pumps (440 properties) including all works required to connect individual properties to the completed mains sewerage network.

Council is going through an open public tender process to engage a suitable contractor and to provide a more accurate estimate of the costs for stage two.

In the feedback from the community during Annual Plan consultation, a number of people requested that Council fund the scheme for up to 50% of the costs. This is not something the Council can decide at this time. However, going into the Long-term Plan, Council will investigate the funding contribution policy it has for the construction of sewerage schemes and what options could be available in terms of the Council financial strategy going forward.

The budget set aside for the Tarawera Sewerage Scheme in 2023/24 is \$13.2 million.

### LINTON PARK STORMWATER UPGRADE

The project to upgrade stormwater retention and attenuation capacity in Linton Park is part of the Stormwater Master Plan for the western catchment of the district's urban area. It is a critical component of enabling infrastructure required to support housing development proposals and address flood protection in the western part of Rotorua city. With the help of developer partners and from mana whenua, Council expects this infrastructure to have capacity to enable more than 3,000 new homes. When the project is completed detention capacity of the dam will increase from 42,000m<sup>3</sup> to a combined 435,000m<sup>3</sup> which increases the level of service significantly, to a 1 in 1000 year rainfall event and dam stability to a 1:10,000 year event.

The detention of large volumes of stormwater (in major rainfall events) also provides significant water quality benefits because it reduces stream and lake siltation and provides protection for the sensitive ecosystem downstream in Utuhina through flow balancing.

The budget set aside for these works in 2023/24 is \$6 million.

### SIR HOWARD MORRISON COMMERCIALISATION

The Sir Howard Morrison Centre has reopened after a five year closure period for earthquake strengthening and creating a fit-for-purpose performing arts centre.

The centre has been built to deliver performing arts with some commercial activities to balance the costs of operation. This model needs time to gain momentum and for the centre to build a positive reputation nationally and internationally.

Two examples of regions that operate under a performing arts centre model are Auckland Live, a division of CCO Regional facilities Auckland, and Baycourt Theatre in Tauranga. Both of these operations have utilisation of 75% -80%. Prior to the SHMC closure utilisation was 38%.

The current business case has identified the following benefits of the Sir Howard Morrison Centre refurbishment:

- Rotorua has a performing arts venue that meets its needs
- Increased contribution to Rotorua's economic performance
- Improve community wellbeing
- A safe, compliant venue for performers and audiences

Work is underway to deliver audience development strategies across the Bay of Plenty region and market the reinvigorated venue.

Council has decided to drive an approach of targeting an additional \$200,000 per year by looking to generate increases in utilisation rates and commercial operations while ensuring a reasonable amount of access is allocated to community groups at affordable rates. In addition, food and beverage has been brought in-house for non-business events to increase revenues and profitability.

### FEES AND CHARGES

Rotorua Lakes Council is reliant on rates as the main source of revenue to fund its operations. The Council is aware that this is not necessarily the best outcome for the community. Heading into the Long-term Plan process, Council will undertake a review of all fees and charges structures as well as looking at options for new /alternative revenue sources to fund services and reduce reliance on rates revenue. This will include the potential revenue to be gained from AirBNB-type properties and full rating of vacant land sections.

This Annual Plan starts to address the funding ratio by:

- Uplifting fees and charges in-line with inflation for 2023/24
- Increasing entrance fees at the Aquatic Centre by \$1 for adults and \$0.50 for children from 1 July with a comprehensive pricing review to be conducted prior to the new facility opening.
- Increasing the hourly parking fee from \$1 to \$2 for existing parking areas across the CBD to meet budget targets.
- Undertaking a comprehensive review investigating additional parking spaces across the CBD. This will be completed by 1 September.



# NGĀ REREKĒTANGA O TE TAU TUATORU O TE MAHERE KARIOI CHANGES FROM YEAR 3 LTP

The Rotorua community continues to face uncertainty in an ever-changing environment. Council acknowledges that many in the community face the challenges of the “cost of living” crisis and that includes the ability to pay rates.

In the development of the draft Annual Plan, Council set out a number of service level proposals that sought to reduce Council’s overall expenditure and deliver a proposed average 7.2% rates increase. Following consultation a message from the community to not reduce valued services came through loudly and Council voted to retain services that had been proposed for reduction or cutting. This resulted in the rates rise needing to be increased to an average 9.2%.

Another message from consultation was around the need to look at organisation efficiency and continuous improvement. The Annual Plan currently has built into it \$1million in efficiency savings achieved through a freeze on vacancy recruitment, reduction in training costs across the organisation and process improvement. In addition to this a \$500,000 efficiency target has been set. This target brings the overall rates increase to 8.8%. The organisation is committed to continuous improvement and seeking greater efficiencies through processes to give the community the best value for their rates.

## CAPITAL PROGRAMME

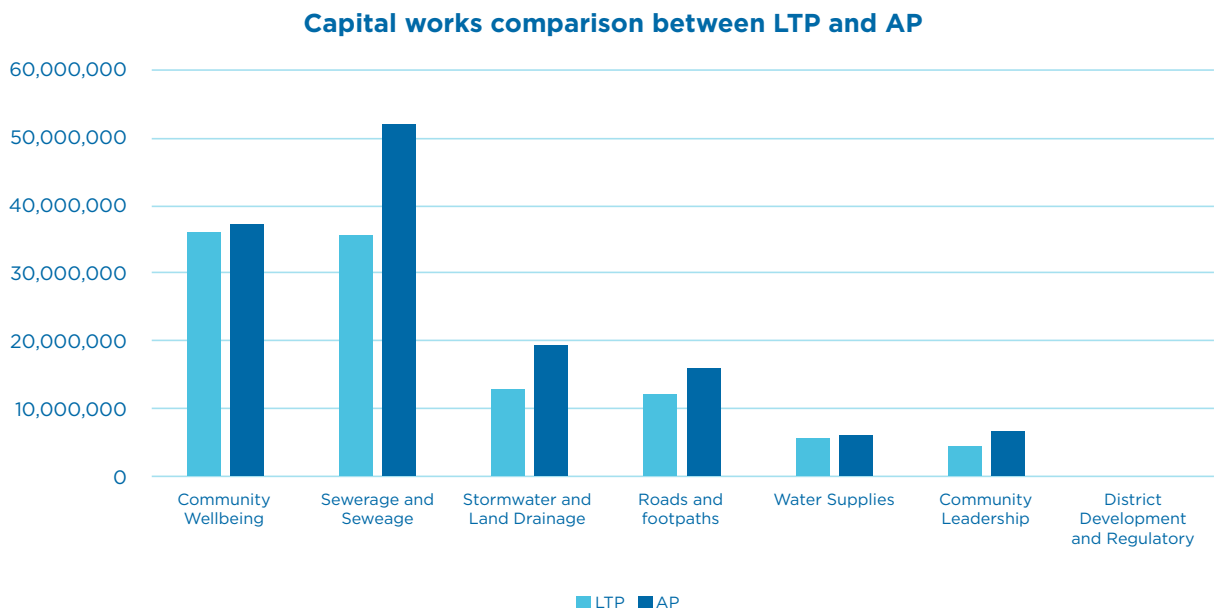
The LTP year three had planned capital expenditure of \$105m. As a result of delayed materials affecting the timing of projects, planned capital is now \$136m. In addition, Council decided to pause or stop a number of projects for the 2023/24 financial year. These projects are listed below:

TABLE OF PROJECTS PAUSED FOR THE ANNUAL PLAN 2023/24

Capital Project	Amount paused
Kuirau Park Skate Park	\$1.02 mil
Sala Street Cemetery Chapel	\$1.00 mil
Economic Recovery Fund	\$18,5 mil
Cycleways improvements (funded by grants)	\$396k
Public Art Funding	\$400k

Note: for a complete list of capital works for this Annual Plan, please see the Capital Programmes section

Below is a graph showing the changes, by activity, in the capital programme between the LTP year three and Annual Plan 2023/24: These projects are listed below:



Material changes identified:

- Sewerage and Sewage: The variance is due to timing of the Wastewater Treatment Plant project and the Tarawera Sewerage Scheme projects. While these projects are underway, delays due to challenges listed above have affected the timing estimation of these projects.
- Stormwater: Inclusion of Infrastructure Acceleration Fund projects have caused a variation to the Long-Term Plan programme and timing of projects deferred from previous years such as the Linton Park stormwater project.
- Roads and Footpaths: Additional funding for cycleways and associated projects are driving the variation between the Annual Plan 2023/24 and the Long-Term Plan.

## DEBT

Council borrows to uplift facilities and infrastructure, delivering the capital works programme. Council does not borrow to fund the operational purposes of Council neither does it borrow to renew existing assets. The use of debt to fund capital projects spreads the burden of rates for that project over future generations that will also benefit, enabling Council to shape the district in the short term for longer term benefits. For the 2023/24 year Council proposes to borrow \$65.6 million to achieve its capital works programme. This prudent level of borrowing ensures Council continues to operate under the legislated debt limit. Council has a debt ceiling of no more than 2.5 times its annual revenue (250% debt to revenue ratio) and in 2023/24 that debt forecast to revenue will be at approximately 203%.

# TE HŌTAKA WHAKATŪHANGA CAPITAL WORKS PROGRAMME

Council has set a capital works programme of \$136 million in 2023/24.

Key projects that will continue or start include: the upgrade of the Wastewater Treatment Plant, Tarawera Sewerage Scheme construction, Aquatic Centre stage 2 and major stormwater enhancements that will future proof the district to reduce the impacts of weather events. Within the capital programme there is also approximately \$20 million to replace existing major infrastructure assets that are coming to the end of their useful lives and need to be replaced to ensure continuity of service and stewardship of assets.

Activity	Budget 2023/24
<b>Community Leadership</b>	<b>6,242,250</b>
Closed Circuit Television Strategic Roadmap - Enhancements	63,000
Civic Centre Renewals (Including Geothermal)	210,000
Community Halls Renewals	210,000
Corporate Strategic Projects - New Initiatives Fund	84,000
Council Website Replacement	315,000
Fleet Purchases	666,750
Information Solutions Improvements - ERP	1,016,400
Infracore Buildings Renewals	105,000
iSite Renewal	420,000
Information Technology Enhancements	344,400
Information Technology Renewals	728,700
Pensioner Housing Renewals	619,500
Strategic Property Renewals	42,000
Internal Closed Circuit Television Renewals	52,500
Closed Circuit Television Enhancements	315,000
OneCouncil Replacement of Peoplestream (HR System)	1,050,000

Activity	Budget 2023/24
<b>Energy Event Centre Renewals</b>	<b>367,500</b>
Library Renewals	514,500
Renewals Arts and Culture	31,500
Rotorua Museum Enhancements	6,300,000
Rotorua Museum Renewals	157,500
Active Recreation Enhancement	262,500
Aquatic Centre Stage 2	13,856,003
Aquatic Centre Stage 3 (funding dependant)	7,806,750
Baxendale Esplanade	472,500
Cemetry Develoments and Improvements	147,000
Chapel - Sala Street	78,750
Devolved Funding	262,500
International Stadium Renewals	157,500
Lakes Infrastructure Enhancements	420,000
Neighbourhood Playground Enhancements	210,000
Park Structures Renewals	1,995,000
Public Toilet Renewals	444,322
Recreation Buildings Renewals	78,750
Reserve Enhancements	525,000
Reserves Erosion Control	136,500
Sports Facilities Funding	236,250
Waikite Valley Thermal Pools Renewal	68,484
Sportfield Facilities Improvements	1,294,650
Commercial Lease Properties on Reserves	1,394,400

<b>Water Supplies</b>	<b>5,465,250</b>
District Water Supply Enhancements	577,500
District Water Supply Expansion	1,685,250
District Water Supply Renewal	3,150,000
Laboratory Renewals	52,500

<b>District Development and Regulatory</b>	<b>28,875</b>
Animal Control Asset Renewals	13,125
Parking Building Renewals	15,750



Activity	Budget 2023/24
<b>Roads &amp; Footpaths</b>	<b>15,677,550</b>
Land Acquisition	52,500
Maori Roadlines and unformed roads	105,000
Minor Safety Improvements	2,524,200
Roading - Eat Street & Hinemoa Carpark Renewal	63,000
Rural Seal Extensions	1,155,000
Rural Street improvements	367,500
Transport Operation Renewal	7,561,050
Transport Unsubsidised - Support for growth	913,500
Unsubsidised Renewals Program	205,800
Urban Street improvements	105,000
Funded cycleways projects	2,625,000

<b>Sewerage &amp; Sewage</b>	<b>52,143,094</b>
District Sewerage Scheme Enhancements - WWTP	30,935,100
District Sewerage Scheme Enhancements - Tarawera	13,235,250
Waste Water Network Expansion	2,133,600
Waste Water Network Renewals	5,839,144

<b>Stormwater and Land Drainage</b>	<b>19,112,100</b>
Stormwater Network Enhancements	525,000
Stormwater Network Expansion	3,150,000
Stormwater Network Renewal	3,150,000
Wharenui Estate (CIP funded)	8,076,600
Infrastructure Accelerated Fund Feasibility Projects	4,210,500

# NGĀ UAUATANGA ME NGĀ MEA ANGITŪ CHALLENGES & OPPORTUNITIES

Rotorua continues to face uncertainty and challenges in an ever-changing environment. Challenges can be positive, acting as a catalyst for change and providing opportunities to do things differently and step into spaces Council hasn't operated in before.

This section outlines a number of key challenges facing Council that have an impact on this Annual Plan

## INFLATION

Inflation has risen higher than predicted when the Long-term Plan was developed. The impact of inflation is being felt across the organisation with current budgets under pressure as goods and services cost more than what was originally planned. This means that Council needs to look at alternative delivery solutions, find efficiencies or reprioritise work in order to keep within the budgets set. Council has uplifted its inflation expectations in its modelling to 5%. This has inflated the cost base higher than the LTP year three and is a deviation from what was planned in 2021.

## INTEREST COSTS

Governments worldwide have been moving away from quantitative easing into an environment of inflation management. The result is that interest rates have risen more sharply than previously anticipated. There is still movement in the current borrowing costs and the value of this risk remains unknown. This Annual Plan seeks to address this by uplifting the interest rates to current interest rates within the budgets. Council has modelled a 3.7% weighted average cost of capital. This is higher than planned in 2021 and has resulted in higher financing costs on debt.

## STAFF RETENTION AND RECRUITMENT

Council currently finds itself in a staffing market where there is a skills shortage. Council is seeing higher staff turnover than it has previously, as is the case across the country. There is a risk to being able to deliver on priorities due to staff shortages including a shortage of engineers, planners and IT experts. It is increasingly difficult to recruit talent in a market where the employee can name their price. To minimise staff losses and associated impacts on essential service delivery, ensure Council remains an attractive organisation to work for, and to recognise the value of our people, a 5% remuneration pool increase has been factored into the budgets for 2023/24. This is still well below the inflationary movements of 7-8% being seen in the general wage market but is higher than planned in the LTP.

## REPUTATION OF ROTORUA

A positive reputation encourages growth and creates the potential for revenue generation through markets and events. Council is working closely with its council-controlled organisation, RotoruaNZ, regarding marketing of the district to the world and welcoming back tourists. While challenges exist, so do opportunities and RotoruaNZ continues to advise and assist businesses in the community to be adaptable and attract visitors.

## THREE WATERS REFORM

Government-led proposed changes to the functioning and delivery of three waters infrastructure continues despite the opposition and the high levels of uncertainty around the proposal.

Council has agreed to continue its approach to working with Government officials and engaging with various entity representatives, but will not do so at the cost of delivery of services and stewardship of assets.

The expected date for transition to the new entities is 1 July 2024. While this is outside the timeframe for this annual plan, work will need to continue throughout 2023/24 to understand the impact of this transition as it will heavily influence the future direction of the organisation into 2024/25 in preparation for the next Long-term Plan. No additional costs have been budgeted for within this plan for this additional work.

## CLIMATE CHANGE RISK

Climate change is a long-term phenomenon with outcomes that are hard to predict. As extreme weather events increase, there is a likelihood of more risks from natural hazards. Council must respond to climate change in its planning to ensure a level of preparedness for any future implications and impacts of climate change and associated costs.

Council builds this planning into its asset management planning which has a 30-year timeframe. In addition, Council has a Climate Action Plan where delivery of Council related actions are being incorporated in that 30-year planning timeframe. In the event of an extreme weather event, Council is prepared to respond through implementation of business continuity planning that ensures critical services can continue.

Council has been awarded \$85 million from Central Government through the Infrastructure Acceleration Fund (IAF). This is to assist Council to prepare for climate change and housing growth. A number of stormwater projects, retention and detention ponds have been identified to aid resilience to climate change and extreme weather events. The awarding of IAF funding happened after the LTP was published and the 2023/24 budgets contain capital expenditure for feasibility works to be conducted on these projects. This is a deviation from what was planned in 2021.

## COVID-19

The COVID-19 pandemic has had a wide-ranging impact that will be felt for years to come. The Rotorua district is now seeing a much-needed increase in tourist numbers which is very promising. However, the district is still being impacted by delays in delivery of goods and materials which may impact the service offering Rotorua can deliver for visitors and Council will be maintaining business continuity plans to mitigate current and future impacts of responding to a pandemic.



# TE TAKE O NGĀ TAUĀKĪ PŪTEA 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), 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 2023 to 30 June 2024. 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 2022 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 2023 to 30 June 2024, 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.

# NGĀ TAUĀKĪ PŪTEA FINANCIAL STATEMENTS

## PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

Rotorua Lakes Council: Prospective statement of Comprehensive Revenue and Expense	Annual Plan 2022/23 (\$'000)	Long Term Plan 2023/24 (\$'000)	Annual Plan 2023/24 (\$'000)
<b>Revenue</b>			
Rates (Excluding metered water)	113,548	119,556	125,560
Targeted Rates for Water Supply	4,702	4,330	5,462
Development and Financial Contributions	2,363	3,421	3,592
Subsidies and Grants (incl Capital)	46,260	51,013	38,226
Other Revenue	19,512	19,654	21,371
Finance Income	550	568	575
Gains	-	-	
<b>Total Revenue</b>	<b>186,936</b>	<b>198,543</b>	<b>194,785</b>
<b>Expenditure</b>			
Personnel Costs	34,586	32,794	36,850
Depreciation and Amortisation Expense	42,029	37,689	43,729
Other Expenses	75,551	75,629	79,449
Finance Costs	9,829	11,463	14,025
<b>Total Operating Expenditure</b>	<b>161,996</b>	<b>157,575</b>	<b>174,052</b>
Surplus/(Deficit) for the Period	24,939	40,967	20,732
Loss for the Period from Discontinued Operations	-		
Surplus/(Deficit) Before Tax	24,939	40,967	(20,732)
Income Tax Expense	-		
<b>Surplus/(Deficit) After Tax</b>	<b>24,939</b>	<b>40,967</b>	<b>20,732</b>
<b>Other Comprehensive Income</b>			
Revaluation on Property, Plant and Equipment	45,290	43,321	58,435
Revaluation on Intangibles	-	-	
Net Change in Fair Value of Investments	-	-	
Net Change in Fair Value of Hedges	-	-	
Other Comprehensive Income	45,290	43,321	58,435
<b>Total Other Comprehensive Income</b>	<b>70,229</b>	<b>84,289</b>	<b>79,167</b>



## PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Rotorua Lakes Council: Prospective statement of changes in net assets/equity for the year ended:	Annual Plan 2022/23 (\$'000)	Long Term Plan 2023/24 (\$'000)	Annual Plan 2023/24 (\$'000)
Balance as at 1 July	1,243,513	1,265,728	1,378,213
Total Comprehensive Income as Stated	70,229	84,289	79,167
Balance at 30 June	1,313,743	1,350,016	1,457,380
Total Comprehensive Income attributable to:	70,229	84,289	79,167
Accumulated Funds at the start of the year	766,463	795,918	733,280
Net surplus for the year	24,939	40,967	20,732
Accumulated Funds at the end of the year	791,403	836,885	754,012
Fair value through equity reserve at the start of the year	20,892	20,892	20,892
Net movements	-	-	-
Fair value through equity reserve at the end of the year	20,892	20,892	20,892
Asset revaluation reserves at the start of the year	451,130	444,511	617,682
Gain on revaluations	45,289	43,321	58,435
Asset revaluation reserves at the end of the year	496,419	487,832	676,117
Restricted Equity at the start of the year	5,028	4,407	6,359
Movements during the year	-	-	-
Council reserves at the end of the year	5,028	4,407	6,359
Equity at the end of the year	1,313,743	1,350,016	1,457,380

## PROSPECTIVE STATEMENT OF FINANCIAL POSITION

Rotorua Lakes Council: Prospective Statement of Financial Position	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Assets</b>			
Current Assets			
Cash & Cash Equivalents	1,266	2,150	12,872
Debtors & Other Receivables	16,945	14,010	17,356
Inventories	-	-	-
Derivative Financial Instruments	-	-	-
Assets held for sale	-	3,484	4,944
<b>Total Current Assets</b>	<b>18,211</b>	<b>19,644</b>	<b>35,171</b>
<b>Non-Current Assets</b>			
Loans & Receivables	14,363	13,331	13,331
Property Plant & Equipment	1,602,173	1,711,172	1,801,326
Investment Property	-	-	-
Intangible Assets	3,591	2,956	233
Other Financial Assets	68,801	58,854	68,732
<b>Total Non-Current Assets</b>	<b>1,688,928</b>	<b>1,786,313</b>	<b>1,883,622</b>
<b>Total Assets</b>	<b>1,707,139</b>	<b>1,805,957</b>	<b>1,918,793</b>
<b>Liabilities</b>			
Current Liabilities			
Creditors & Other Payables	30,490	27,309	41,750
Provisions	21	23	21
Employee Benefit Liabilities	3,886	4,431	2,772
Borrowings	16,700	21,000	21,000
Derivative Financial Instruments	-	-	-
Taxation Payable	-	-	-
Other Financial Liabilities	-	-	-
<b>Total Current Liabilities</b>	<b>51,096</b>	<b>52,762</b>	<b>65,543</b>

<b>Rotorua Lakes Council: Prospective Statement of Financial Position</b>	<b>Annual Plan 2022/23 (\$000)</b>	<b>Long Term Plan 2023/24 (\$000)</b>	<b>Annual Plan 2023/24 (\$000)</b>
<b>Non-Current Liabilities</b>			
Borrowings	339,395	399,787	393,406
Provisions	1,959	2,355	1,976
Employee Benefit Liabilities	946	1,037	487
<b>Total Non-Current Liabilities</b>	<b>342,300</b>	<b>403,179</b>	<b>395,870</b>
<b>Total Liabilities</b>	<b>393,396</b>	<b>455,941</b>	<b>461,413</b>
<b>Net Assets</b>	<b>1,313,743</b>	<b>1,350,016</b>	<b>1,457,380</b>
<b>Net Assets/Equity</b>			
Capital Contributed by			
Accumulated Comprehensive Revenue and Expenses	791,403	836,885	754,012
Restricted Equity	5,028	4,407	6,359
Reserves	517,312	508,724	697,009
Minority Interest	-	-	-
<b>Total Net Assets / Equity</b>	<b>1,313,743</b>	<b>1,350,016</b>	<b>1,457,380</b>



## PROSPECTIVE STATEMENT OF CASHFLOWS

Rotorua Lakes Council: Prospective statement of Cashflows	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Cash Flows from Operating Activities</b>			
Receipts from Rates Revenue	117,853	123,544	130,322
Receipts from Customers and Other Services	19,408	19,550	21,261
Receipts from Grants & Subsidies	35,427	51,013	38,226
Goods and Services Tax (Net)	-	-	-
Interest Received	550	568	575
Development Contributions	2,363	3,421	3,592
Payments to Suppliers	(85,261)	(74,807)	(77,466)
Payments to Employees	(34,353)	(32,655)	(36,850)
Interest Paid	(9,829)	(11,463)	(14,025)
Income Tax Refund/(Paid)	-	-	
Net Cash from Operating Activities	46,159	79,171	65,634
<b>Cash Flows from Investing Activities</b>			
Proceeds from Medium Term Investments			
Proceeds from Sale of Property, Plant and Equipment	-	-	-
Proceeds from Community Loan Repayments	2,000	2,000	2,000
Purchase of Property, Plant and Equipment	(143,774)	(105,144)	(135,887)
Loan Advances Made	-	-	
Purchase of Intangible Assets	-	-	
Purchase of Other Investments	(1,034)	(339)	(339)
Net Cash from Investing Activities	(142,809)	(103,483)	(134,226)
<b>Cash Flows from Financing Activities</b>			
Proceeds from Borrowings	119,222	38,336	85,276
Payments of Borrowings	(27,000)	(16,700)	(16,700)
Net Cash from Financing Activities	92,222	21,636	68,576
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	(4,429)	(2,676)	(17)
Cash and Cash Equivalents at Beginning of the Year	5,695	4,826	12,888
Cash and Cash Equivalents at end of the Year	1,266	2,150	12,872

## FUNDING IMPACT STATEMENT - WHOLE OF COUNCIL

Rotorua Lakes Council: Funding Impact Statement (whole of council)	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	72,213	74,469	79,171
Targeted Rates	46,037	49,417	51,851
Subsidies and grants for operating purposes	4,808	4,935	5,208
Fees and charges	13,853	13,989	15,421
Interest and dividends from investments	550	568	575
Local authorities fuel tax, fines, infringement fees, and other receipts	5,555	5,561	5,839
<b>Total operating funding (A)</b>	<b>143,016</b>	<b>148,940</b>	<b>158,066</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	109,853	108,233	116,109
Finance costs	9,829	11,463	14,025
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>119,683</b>	<b>119,696</b>	<b>130,134</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>23,333</b>	<b>29,244</b>	<b>27,932</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	41,452	46,078	33,017
Development and financial contributions	2,363	3,421	3,592
Increase (decrease) in debt	81,389	21,636	68,576
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>125,204</b>	<b>71,135</b>	<b>105,185</b>
<b>Applications of Capital Funding</b>			
Capital expenditure			
• to meet additional demand	11,026	9,933	16,855
• to improve the level of service	87,399	67,932	75,699
• to replace existing assets	45,245	27,174	43,225
Increase (decrease) of investments	4,867	(4,661)	-2,661
Increase (decrease) in reserves	-	-	-
<b>Total applications of capital funding (D)</b>	<b>148,537</b>	<b>100,379</b>	<b>133,117</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(23,333)</b>	<b>(29,244)</b>	<b>(27,932)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## COMMUNITY LEADERSHIP

Support the Council's role in setting the future direction and priorities for the District. Lead, partner and advocate for the communities of Rotorua. Enable informed and inclusive decision making. Partner effectively with Te Arawa to achieve enhanced outcomes for iwi and the Rotorua District.

Community Leadership: Funding Impact Statement	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	11,513	11,801	13,563
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	2,302	2,097	2,201
Internal charges and overheads recovered	18,418	19,234	19,163
Interest and dividends from investments	134	-	141
Local authorities fuel tax, fines, infringement fees, and other receipts	421	556	442
<b>Total operating funding (A)</b>	<b>32,789</b>	<b>33,687</b>	<b>35,511</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	26,465	25,385	26,989
Finance costs	1,610	1,602	1,889
Internal charges and overheads applied	1,547	1,597	1,594
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>29,622</b>	<b>28,584</b>	<b>30,472</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>3,167</b>	<b>5,103</b>	<b>5,039</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	282	232	300
Development and financial contributions	-	-	-
Increase (decrease) in debt	13,925	(4,110)	242
Gross proceeds from sale of assets	0	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>14,207</b>	<b>(3,878)</b>	<b>542</b>
<b>Applications of Capital Funding</b>			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	4,393	468	2,171
• to replace existing assets	6,113	3,417	4,071
Increase (decrease) of investments	6,867	(2,661)	(661)
Increase (decrease) in reserves	-	-	-
<b>Total applications of capital funding (D)</b>	<b>17,374</b>	<b>1,224</b>	<b>5,582</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(3,167)</b>	<b>(5,103)</b>	<b>5,039</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## COMMUNITY WELLBEING

Create attractive, safe neighbourhoods that promote wellbeing and social cohesion. Support the development of communities to become more vibrant, resilient and sustainable. Support the development of neighbourhood identity creation so people are proud of where they live. Ensure that people feel safe in public spaces by minimising the risks to public health, security, personal safety and by working together to keep our District safe.

Community Wellbeing: Funding Impact Statement	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	33,146	34,857	35,984
Targeted Rates	-	-	
Subsidies and grants for operating purposes	261	236	274
Fees and charges	4,386	4,935	5,863
Internal charges and overheads recovered	22	22	24
Local authorities fuel tax, fines, infringement fees, and other receipts	429	429	451
<b>Total operating funding (A)</b>	<b>38,244</b>	<b>40,480</b>	<b>42,595</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	23,407	<b>22,945</b>	25,263
Finance costs	4,006	4,453	5,322
Internal charges and overheads applied	5,571	5,834	5,784
Other operating funding applications	-	-	
<b>Total applications of operating funding (B)</b>	<b>32,984</b>	<b>33,232</b>	<b>36,369</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>5,260</b>	<b>7,248</b>	<b>6,226</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	23,435	20,419	7,846
Development and financial contributions	-	-	
Increase (decrease) in debt	37,079	8,405	23,146
Gross proceeds from sale of assets	-	-	
Lump sum contributions	-	-	
Other dedicated capital funding	-	-	
<b>Total Sources of Capital Funding (C)</b>	<b>60,515</b>	<b>28,824</b>	<b>30,992</b>
<b>Applications of Capital Funding</b>			
Capital expenditure			
• to meet additional demand	-		
• to improve the level of service	46,802	31,399	18,005
• to replace existing assets	18,972	4,673	19,212
Increase (decrease) of investments	-	-	
Increase (decrease) in reserves	-	-	
<b>Total applications of capital funding (D)</b>	<b>65,775</b>	<b>36,072</b>	<b>37,218</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(5,260)</b>	<b>(7,248)</b>	<b>(6,226)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## DISTRICT DEVELOPMENT AND REGULATORY

Create community wealth and a sustainable economy. Grow business and investor confidence. Enable land to be developed to support residential, industrial and business growth opportunities. Promote and lead Rotorua's unique destination as a great place to live, work, play, visit and invest.

District Development: Funding Impact Statement	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	8,234	7,568	8,536
Targeted Rates	6,509	6,311	6,335
Subsidies and grants for operating purposes	10	10	11
Fees and charges	6,419	6,210	6,521
Internal charges and overheads recovered	60	60	63
Interest and dividends from investments	416	0	434
Local authorities fuel tax, fines, infringement fees, and other receipts	3,188	3,622	3,347
<b>Total operating funding (A)</b>	<b>24,836</b>	<b>23,781</b>	<b>25,247</b>

<b>Applications of operating funding</b>			
Payments to staff and suppliers	21,137	20,043	21,328
Finance costs	521	457	647
Internal charges and overheads applied	3,076	3,162	3,171
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>24,735</b>	<b>23,662</b>	<b>25,146</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>101</b>	<b>119</b>	<b>101</b>
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(2,073)	(1,969)	(2,072)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>(2,073)</b>	<b>(1,969)</b>	<b>(2,072)</b>

<b>Applications of Capital Funding</b>			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	0	30	-
• to replace existing assets	28	120	29
Increase (decrease) of investments	(2,000)	(2,000)	(2,000)
Increase (decrease) in reserves	-	-	-
<b>Total applications of capital funding (D)</b>	<b>(1,973)</b>	<b>(1,850)</b>	<b>(1,971)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(101)</b>	<b>(119)</b>	<b>(101)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## ROADING AND FOOTPATHS

Provide a safe and efficient transport network that supports the district's economy, provides access for utilities; supports facilitation of events and other activities; promotes road safety; and encourages the use of other sustainable forms of travel.

Roading and footpaths: Funding Impact Statement	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	12,303	12,913	13,519
Targeted Rates	-	-	
Subsidies and grants for operating purposes	4,260	4,413	4,633
Fees and charges	141	141	148
Internal charges and overheads recovered	27	27	28
Interest and dividends from investments			
Local authorities fuel tax, fines, infringement fees, and other receipts	665	665	698
<b>Total operating funding (A)</b>	<b>17,396</b>	<b>18,159</b>	<b>19,027</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	10,008	10,193	10,785
Finance costs	1,382	1,579	1,970
Internal charges and overheads applied	2,112	2,254	2,211
Other operating funding applications	-	-	
<b>Total applications of operating funding (B)</b>	<b>13,502</b>	<b>14,027</b>	<b>14,966</b>
Surplus (deficit) of operating funding (A-B)	3,894	4,132	4,061
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	5,433	5,433	8,273
Development and financial contributions	-	-	
Increase (decrease) in debt	3,665	2,193	3,344
Gross proceeds from sale of assets	-	-	
Lump sum contributions	-	-	
Other dedicated capital funding	-	-	
<b>Total Sources of Capital Funding (C)</b>	<b>9,098</b>	<b>7,625</b>	<b>11,617</b>
<b>Applications of Capital Funding</b>			
Capital expenditure			
• to meet additional demand	973	500	914
• to improve the level of service	4,431	3,800	6,934
• to replace existing assets	7,588	7,457	7,830
Increase (decrease) of investments	-	-	
Increase (decrease) in reserves	-	-	
<b>Total applications of capital funding (D)</b>	<b>12,992</b>	<b>11,757</b>	<b>15,678</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(3,894)</b>	<b>(4,132)</b>	<b>(4,061)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## SEWERAGE AND SEWAGE

Protect and promote public health and minimise the impact of communities on the environment.

Sewerage and Sewage: Funding Impact Statement	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	20,754	23,408	24,843
Subsidies and grants for operating purposes	-	-	-
Fees and charges	560	560	641
Internal charges and overheads recovered	417	417	438
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	9	9	9
<b>Total operating funding (A)</b>	<b>21,740</b>	<b>24,394</b>	<b>25,931</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	11,411	11,501	13,006
Finance costs	1,217	2,090	2,557
Internal charges and overheads applied	3,103	3,236	3,257
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>15,732</b>	<b>16,827</b>	<b>18,820</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>6,009</b>	<b>7,567</b>	<b>7,111</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	6,303	14,041	6,417
Development and financial contributions	440	637	669
Increase (decrease) in debt	18,182	13,377	37,947
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>24,924</b>	<b>28,054</b>	<b>45,032</b>
<b>Applications of Capital Funding</b>			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	25,530	30,060	46,304
• to replace existing assets	5,403	5,561	5,839
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
<b>Total applications of capital funding (D)</b>	<b>30,933</b>	<b>35,621</b>	<b>52,143</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(6,009)</b>	<b>(7,567)</b>	<b>(7,111)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## STORMWATER AND LAND DRAINAGE

Manage the drainage of excess rainfall so that property and people are protected from flood damage, and to mitigate the adverse effects of stormwater run-off on the District's lakes and waterways.

Stormwater and Land Drainage: Funding Impact Statement	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	4,402	4,836	5,073
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	32	32	34
Internal charges and overheads recovered	-	-	-
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>4,434</b>	<b>4,868</b>	<b>5,107</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,670	1,579	1,697
Finance costs	440	528	714
Internal charges and overheads applied	944	992	994
Other operating funding applications	-	-	-
Total applications of operating funding (B)	3,053	3,099	3,404
Surplus (deficit) of operating funding (A-B)	1,381	1,769	1,702
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	6,000	5,953	10,182
Development and financial contributions	1,384	2,004	2,104
Increase (decrease) in debt	5,456	2,727	5,124
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>12,840</b>	<b>10,684</b>	<b>17,410</b>
<b>Applications of Capital Funding</b>			
Capital expenditure			
• to meet additional demand	10,023	8,953	15,437
• to improve the level of service	598	500	525
• to replace existing assets	3,600	3,000	3,150
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	14,221	12,453	19,112
Surplus (deficit) of capital funding (C-D)	(1,381)	(1,769)	(1,702)
Funding balance ((A-B)+(C-D))	-	-	-

## WASTE MANAGEMENT

Provide for the collection, reduction, re-use, recycling, and disposal of waste in a sustainable manner.

Waste Management: Funding Impact Statement	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	2,328	2,494	2,495
Targeted Rates	7,418	7,951	7,990
Subsidies and grants for operating purposes	277	277	290
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	615	621	652
<b>Total operating funding (A)</b>	<b>10,637</b>	<b>11,343</b>	<b>11,428</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	9,261	9,959	9,950
Finance costs	-	-	-
Internal charges and overheads applied	912	925	955
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>10,174</b>	<b>10,885</b>	<b>10,905</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>463</b>	<b>458</b>	<b>523</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure			
Development and financial contributions	-	-	-
Increase (decrease) in debt	(463)	(458)	(523)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Other dedicated capital funding</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sources of Capital Funding (C)</b>	<b>(463)</b>	<b>(458)</b>	<b>(523)</b>
<b>Applications of Capital Funding</b>			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
<b>Total applications of capital funding (D)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(463)</b>	<b>(458)</b>	<b>(523)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## WATER SUPPLIES

Protect and promote public health, ensure fire-fighting water supplies are available in specific areas and to enable businesses to operate and grow.

Waste Management: Funding Impact Statement	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	11,643	11,746	12,683
Subsidies and grants for operating purposes	-	-	-
Fees and charges	13	13	14
Internal charges and overheads recovered	245	245	257
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	228	228	239
<b>Total operating funding (A)</b>	<b>12,129</b>	<b>12,233</b>	<b>13,194</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,493	6,627	7,090
Finance costs	653	754	927
Internal charges and overheads applied	1,820	1,900	1,899
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>8,966</b>	<b>9,281</b>	<b>9,916</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>3,163</b>	<b>2,951</b>	<b>3,278</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	539	780	819
Increase (decrease) in debt	5,618	1,473	1,368
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>6,157</b>	<b>2,254</b>	<b>2,187</b>
<b>Applications of Capital Funding</b>			
Capital expenditure			
• to meet additional demand	30	480	504
• to improve the level of service	5,645	1,675	1,759
• to replace existing assets	3,645	3,050	3,203
Increase (decrease) of investments	-	-	-
Increase (decrease) in reserves	-	-	-
<b>Total applications of capital funding (D)</b>	<b>9,320</b>	<b>5,205</b>	<b>5,465</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(3,163)</b>	<b>(2,951)</b>	<b>(3,278)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

# NGĀ PAEROA MATAWHĀITI PŪTEA 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 85%

## 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 4.5% increase in this plan.

## 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 250% 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 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

Disclosure Statement			
Benchmark	Limit	Planned	Met
Rates	4.5%	8.8%	No
- income	Rates as a proportion of total revenue is less than 85%	81%	Yes
- increases	Prevailing rate of inflation applied to cost base		
Debt affordability Benchmark	250%	203%	Yes
Balanced budget Benchmark	100%	110%	Yes
Essential services benchmark	100%	315%	Yes
Debt servicing benchmark	10%	7%	Yes

# HE TAUĀKĪ PĀPĀTANGA TAHUA REITI RATES FUNDING IMPACT STATEMENT

## RATES FOR 2023/24

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.

Disclosure Statement	Capital Value	Land Value
29,274	22,566,436,300	11,247,804,700

## 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:

Disclosure Statement	Capital Value	Land Value
		2023/24
1. General Rate - Base	1.0	0.002723
2. General Rate - Business	1.72	0.004683

It is the council's view that some land uses receive more benefit from, or place more demand on, council services and/or may have a differing ability to pay rates. The differentials will be determined based on land use (including consideration of land use classifications determined under the Rating Valuation Rules) and location.

The amount to be collected for 2023/24 is \$64,492,344

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.

## UNIFORM ANNUAL GENERAL CHARGE

Council sets a uniform annual general charge as a fixed amount of \$425.00 per rateable rating unit.

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 2023/24 is \$12,052,082

## TARGETED RATE FOR LAKES ENHANCEMENT

Council sets a targeted rate for lakes enhancement as a fixed amount of \$20.22 per rating unit, on all rateable land in the district excluding rating units within the Waikato region as per Map V. The rate is to contribute to lakes enhancement by way of improving water quality and supports the sewerage activity to achieve water quality outcomes.

The amount to be collected for 2023/24 is \$546,180

## TARGETED RATES FOR BUSINESS AND ECONOMIC DEVELOPMENT

Council sets 2 targeted rates to fund business and economic development on all rating units differentiated on the basis of the use to which the land is put as shown in the table below or for vacant land the activities that are permitted, controlled or discretionary as set out in the district plan (as identified in the tables below) (excluding Kaingaroa Village rating unit 07010 514 01A and Rotorua Lakes Council utilities) This rate contributes to the cost of Economic Projects

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

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 Urban and Rural	80%
2. Industrial	10%
3. Farming	10%
Total revenue to be generated	100%

The amount to be collected for 2023/24 is \$7,021,175.

- a. Council will set a targeted rate as a fixed amount per rateable rating unit, on a differential basis based on the use of the land or for vacant land the activities that are permitted, controlled or discretionary as set out in the district plan 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

- 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	5,384,168	0.002595
Industrial	585,263	0.000833
Farming	632,052	0.000176

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 above, 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 that is zoned urban or rural in the district plan and is used for any business purpose except industrial. This category includes utilities and their networks.

**Industrial:** Every property that is used for industrial purposes

**Farming:** Every property that is used for farming purposes

**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

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, or 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

The relationship between the differential categories for the waste collection rates and the amount of the rate for the 2023/24 year is as follows:

Waste Collection	Relative differentials (%)	2023/24 rate \$
The total amount to be collected in 2023/24 is \$7,660,282		
Serviced	100	241.03 per SUIP
Serviced (CBD business SUIP)	200	482.06 per SUIP
Serviced (Rural)	100	241.03 per SUIP
Serviceable	50	120.51 per rating unit

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

**Serviced:** All rating units that receive the service within the area shown on Map V, excluding rating units within the CBD area identified in Map Y, Serviced (CBD business SUIP): All rating units used for commercial purposes within the CBD area identified in the map X. 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 \$120.51 per rating unit

## TARGETED RATES FOR WATER SUPPLY

Council sets targeted rates for water supply to properties, differentiated on the basis of the location of the rating unit, the provision or availability to the rating unit of a water supply and the use to which the rating unit is put. The amount to be collected is \$12,682,932. 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	2023/24 Rate \$
The amount to be collected for Metered water is estimated to be \$5,461,936 General water rate \$7,220,996 A differential targeted rate of:			
For rating units within the service areas that are receiving the service	100	Per SUIP	344.13
For Rating units within the service areas to which water supply is available.	50	Per rating unit	172.07
A fixed amount on each connection to a rating unit (and metered).	100	Per connection	344.13
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	1.6325

Kaharoa (Service areas shown on Map G)	Relative differentials (%)	Factor of liability	2023/24 Rate \$
The amount to be collected is \$372,725			
A targeted rate of a fixed amount per connection to a rating unit.		Per connection	412.92
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	0.5321

Reporoa (Service areas shown on Map H)	Relative differentials (%)	Factor of liability	2023/24 Rate \$
The amount to be collected is \$907,451 A differential targeted rate:			
Domestic/Non-Farming rating unit connected.	64	Per connection	242.05
Farming/Dairy-Factory rating unit connected.	100	Per connection	378.20
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	0.7406
A fixed amount on each metered water connection to a Farming/Dairy factory rating unit per cubic metre supplied in excess of the 207 cubic metres per quarter	64	Per cubic metre	0.4567

Certain definitions 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 used primarily for domestic, commercial or industrial excluding the Reporoa Dairy Factory.

#### Farming/Dairy Factory rating unit:

means a rating unit used 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 based on the location of the rating unit (being those rating units located within the service areas shown on Map I, J, K, L, M, N, O, P, Q, R, S, T, and U) 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	2023/24 Rate \$
The amount to be collected is \$23,849,366			
1. Connected rating unit:			
Connected rating units with 1 to 4 toilets (water closets or urinals).	100	Per WC/urinal	678.80
Connected rating units with 5 to 10 toilets (water closets or urinals).	84	Per WC/urinal	570.19
Connected rating units with 11 or more toilets (water closets or urinals).	76	Per WC/urinal	515.89
2. Serviceable rating unit			
- means the rating units which are serviceable rating units.	49	Per rating unit	332.61

Certain definitions for the sewage disposal rates

Connected rating unit: means a rating unit within the service areas shown on Map I, J, K, L, M, N, O, P, Q, R, S, T, and U from which sewage is collected either directly or by private drain to a public sewerage system.

Serviceable rating unit: means a rating unit within the service areas shown on Map I, J, K, L, M, N, O, P, Q, R, S, T, and U 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.

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.

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 \$3.27 per rating unit. The rate funds the cost of sewerage capital works in the Ngongotaha, Fairy Springs and Hinemoa Point areas.

The amount to be collected in 2023/24 is \$72,798.

Targeted Rates for Capital Cost of Sewerage Schemes Council sets separate targeted rates for the 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	2023/24 Rate \$
<b>Amora Lake Resort (Rating unit 06961 052 00)</b>		
The amount to be collected is \$12,250 A fixed amount per rating unit	Per rating unit	12,250.34
<b>Brunswick Stages 4 and 6 (Service areas shown on Map M)</b>		
The amount to be collected is \$9,953. A fixed amount on each household unit equivalent (HUE)	Per HUE	292.74
<b>Brunswick (Service areas shown on Map N)</b>		
The amount to be collected is \$54,245 A fixed amount on each household unit equivalent (HUE)	Per HUE	609.49
<b>Hamurana/Awahou (Service areas shown on Map O)</b>		
The amount to be collected is \$123,563 A fixed amount on each household unit equivalent (HUE)	Per HUE	426.08
<b>Hinemoa Point (Service areas shown on Map K)</b>		
The amount to be collected is \$25,010 A fixed amount on each household unit equivalent (HUE)	Per HUE	495.25
<b>Lake Okareka/Blue Lake (Service areas shown on Map P)</b>		
The amount to be collected is \$164,885 A fixed amount on each household unit equivalent (HUE)	Per HUE	897.09
<b>Marama Point (Service areas shown on Map Q)</b>		
The amount to be collected is \$14,692 A fixed amount on each household unit equivalent (HUE)	Per HUE	233.20
<b>Mourea (Service areas shown on Map J)</b>		
The amount to be collected is \$26,105 A fixed amount on each household unit equivalent (HUE)	Per HUE	291.67
<b>Okawa Bay (Service areas shown on Map L)</b>		
The amount to be collected is \$9,089 A fixed amount on each household unit equivalent (HUE)	Per HUE	454.46
<b>Okere Falls / Otaramarae / Whangamarino (Service areas shown on Map R)</b>		
The amount to be collected is \$104,272 A fixed amount on each household unit equivalent (HUE)	Per HUE	404.47
<b>Paradise Valley (Service areas shown on Map S)</b>		
The amount to be collected is \$4,886 A fixed amount on each household unit equivalent (HUE)	Per HUE	375.85
<b>Rotokawa (Service areas shown on Map T)</b>		
The amount to be collected is \$31,953 A fixed amount on each household unit equivalent (HUE)	Per HUE	187.96
<b>Waikuta Marae (Service areas shown on Map U)</b>		
The amount to be collected is \$2,137 A fixed amount on each household unit equivalent (HUE)	Per HUE	356.14
<b>Vision Charitable Trust (rating unit 6972 275 04)</b>		
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 longer period or inviting a capital payment before the service connection is completed.

#### Definitions for the 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.

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 exist, each HUE additional to the primary dwelling will be assessed on the following basis:

Floor Area of Additional building	% Charge/HUE
Less than 40m <sup>2</sup>	No charge*
0 change to 40m <sup>2</sup> to less than 60m <sup>2</sup>	50% HUE
60m <sup>2</sup> to less than 70m <sup>2</sup>	60% HUE
70m <sup>2</sup> to less than 80m <sup>2</sup>	70% HUE
80m <sup>2</sup> to less than 90m <sup>2</sup>	80% HUE
90m <sup>2</sup> to less than 100m <sup>2</sup>	90% HUE
100m <sup>2</sup> or greater	100% HUE or 1 HUE

The first additional building of less than 40m<sup>2</sup> will not attract a separate sewerage capital targeted rate or voluntary contribution charge. Any further buildings of less than 40m<sup>2</sup> will be assessed a sewerage capital targeted rate or voluntary contribution charge of 50% HUE.

#### 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 means 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 2023/24 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 applicant's rate account.

Initial Charges One-Off (plus GST at the prevailing rate)	Charging Unit	2023/24
Application Fee	One-Off	\$88.89

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	2023/24
Annual Account Fee	Annual	\$44.44
Administration Fee	Annual	1.0%
Reserve Fund Fee	Annual	0.25%
Property Insurance *	Annual	TBA

## DUE DATES FOR PAYMENT OF RATES

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

Instalment	Due Date	Penalty Date
Instalment Number 1	20 August 2023	23 August 2023
Instalment Number 2	20 November 2023	23 November 2023
Instalment Number 3	20 February 2024	23 February 2024
Instalment Number 4	20 May 2024	23 May 2024

## 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 2023/24 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 6 July 2023 to rates assessed in any previous financial year and which remain unpaid on 30 June 2023.
- A further penalty of 10% will be added on 11 January 2024 to rates assessed in any previous financial year, plus any previous further penalty, and which remain unpaid on 31 December 2023.

*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	Due date
May – August	August	20 September 2023	25 September 2023
August – November	November	20 December 2023	11 January 2024
November – February	February	20 March 2024	28 March 2024
February – May	May	20 June 2024	28 June 2024

## PENALTIES ON UNPAID WATER INVOICES

A penalty will be added to any part of a current invoice that are not paid by its due date and remain unpaid on the relevant penalty date. The penalty will be 10% of any unpaid part of the invoice.

## RATING MAPS

**Map A** - Urban Water Supply





**Map B** - Mamaku Water Supply



**Map C** - Rotoiti Water Supply

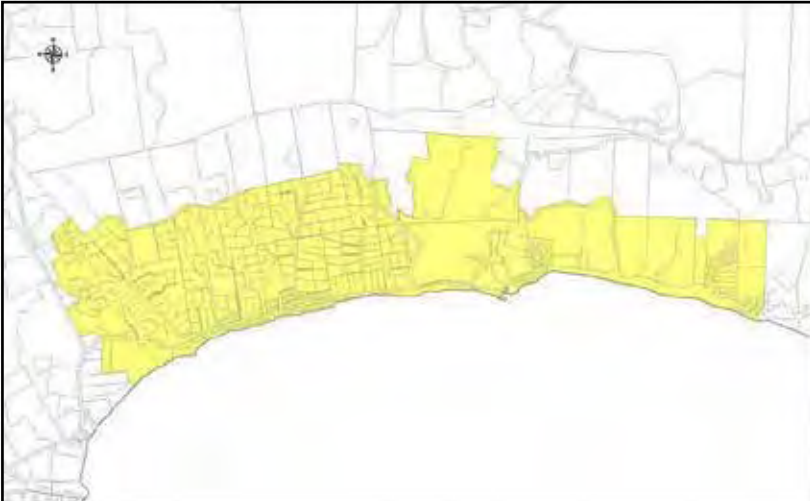


**Map D** - Rotomā Water Supply

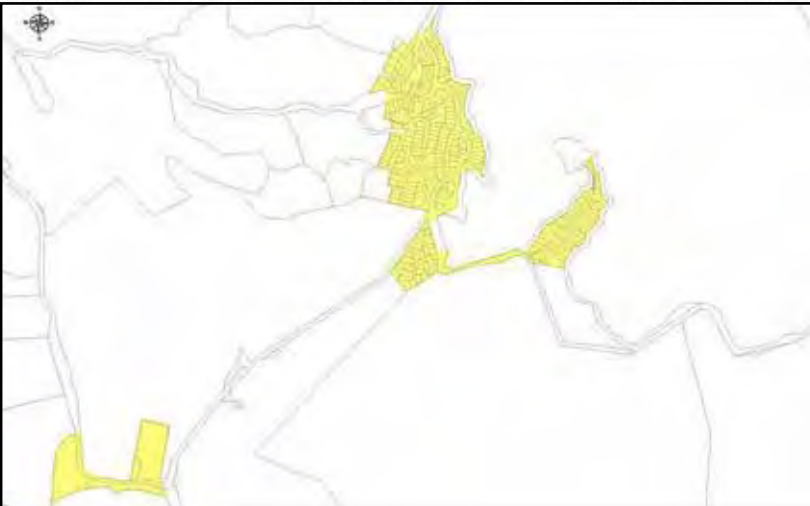




**Map E** - Hamurana Water Supply



**Map F** - Okareka Water Supply

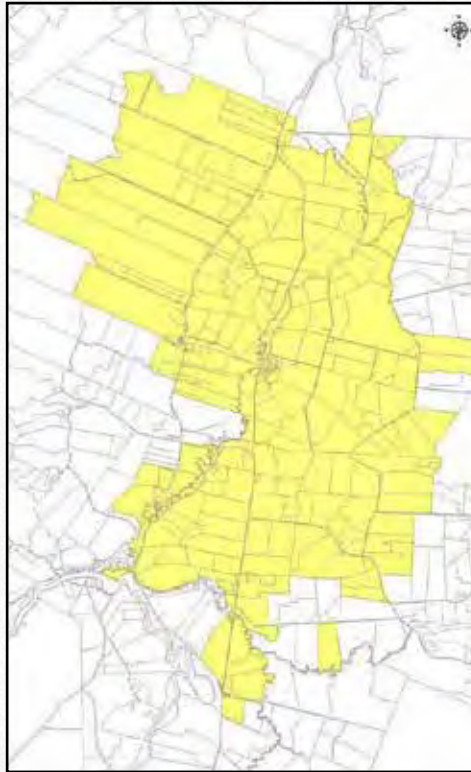


**Map G** - Kaharoa Water Supply





**Map H** - Reporoa Water Supply

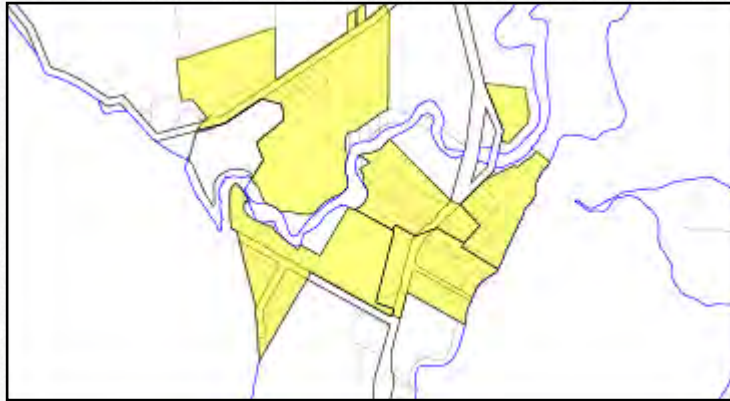


**Map I** - Urban Sewerage

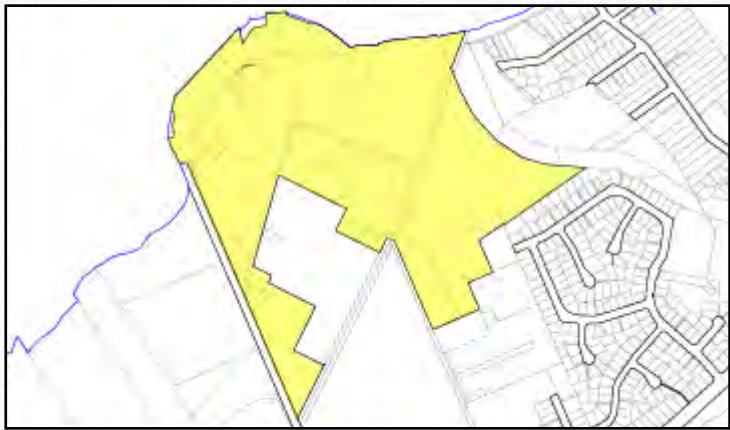




**Map J** - Mourea Sewerage Scheme



**Map K** - Hinemoa Point Sewerage Scheme

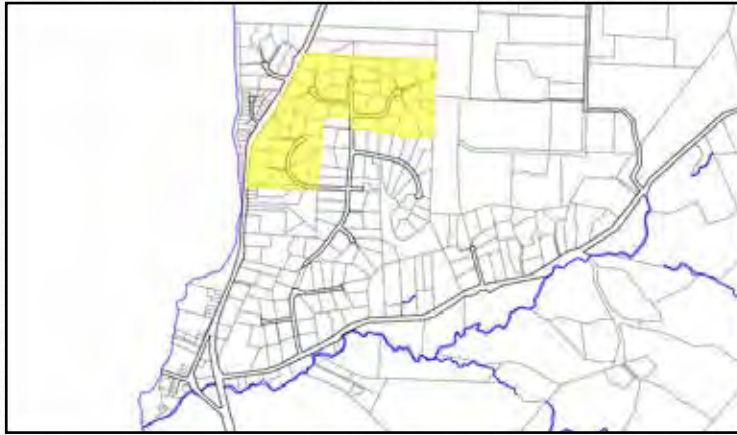


**Map L** - Okawa Bay, Amora Lake Resort Sewerage Scheme

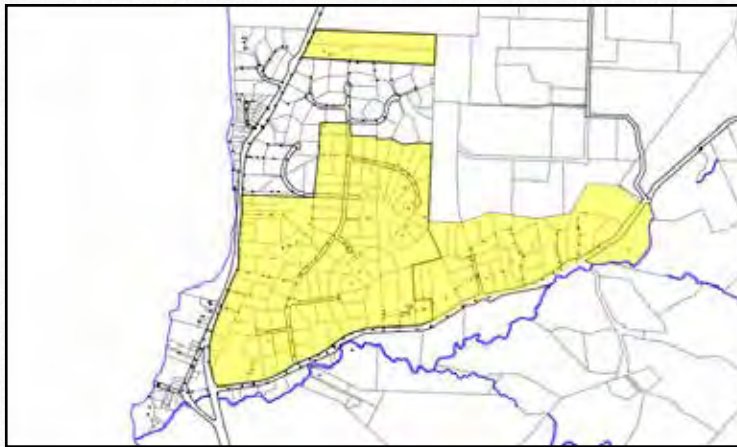




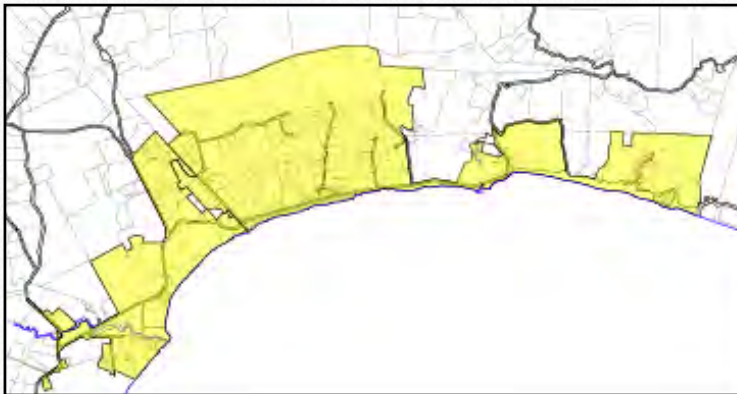
**Map M** - Brunswick Stages 4 & 6 Sewerage Scheme



**Map N** - Brunswick Sewerage Scheme

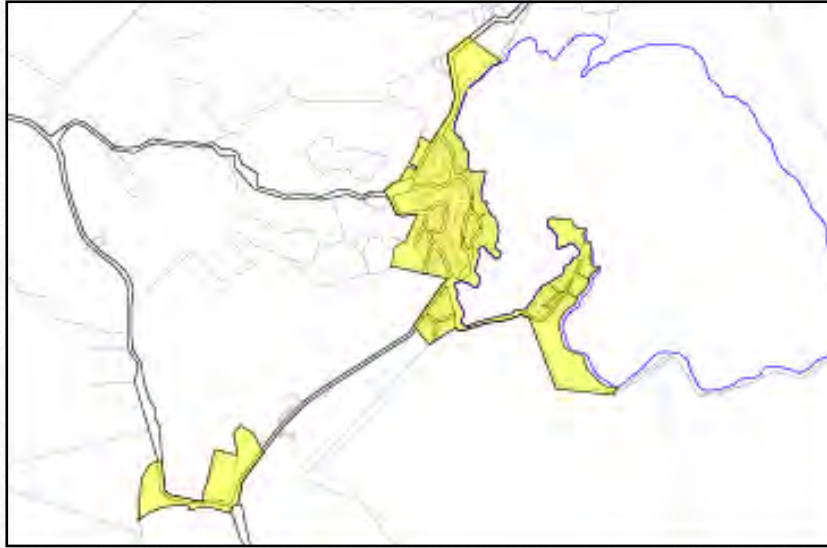


**Map O** - Hamurana/Awahou Sewerage Scheme





**Map P** - Lake Okareka, Blue Lake Sewerage Scheme



**Map Q** - Marama Point Sewerage Scheme



**Map R** - Okere Falls, Otaramarae, Whangamarino Sewerage Scheme





**Map S** - Paradise Valley Sewerage Scheme



**Map T** - Rotokawa Sewerage Scheme



**Map U** - Waikuta Marae Sewerage Scheme

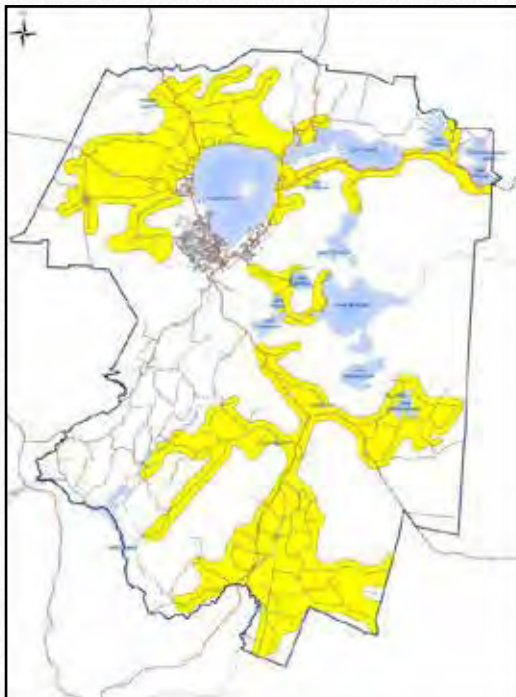




**Map V** - Rotorua Urban Rating Boundary



**Map W** - Waste collection - Serviced (Rural)



**Map X** - CBD waste collection area



**TABLE A: REFUSE COLLECTION – SERVICE NON-RATEABLE LAND**

Valuation Number	Property Location
06500*001*07	1240 HINEMARU STREET
06500*004*02	1 LAKE ROAD
06500*042*00	1158 PUKAKI STREET
06500*066*02*F	1149 ERUERA STREET
06500*111*01*B	1277 TUTANEKAI STREET
06500*231*01	1127 HAUPAPA STREET
06500*718*02	2B RANOLF STREET
06500*765*04	1479 HINEMOA STREET
06500*774*02	1358 HINEMOA STREET
06500*823*00	1351 AMOHAU STREET
06511*081*00	276 FENTON STREET
06511*109*00	24 WARD AVENUE
06511*167*00	42 HILDA STREET
06512*114*00	44 VICTORIA STREET
06512*180*01*B	40 SEDDON STREET
06512*182*00	112 RANOLF STREET
06512*358*00	303 FENTON STREET
06512*406*01	FENTON STREET
06512*803*03	20 HEMO ROAD
06520*210*00	72 MALFROY ROAD
06520*221*00	100 MALFROY ROAD
06520*451*06	14 LARCH STREET
06520*539*02*A	55 HIGH STREET
06531*063*00	24 TUNOHOPU STREET
06531*199*00	26 TAREWA ROAD
06531*255*01	63 TAREWA ROAD
06531*284*01	21A TAREWA ROAD
06532*063*01	39 OLD TAUPO ROAD
06532*292*00	62 TALLYHO STREET
06532*408*00	122 RIRI STREET
06532*419*00	96 RIRI STREET
06533*297*03	7 DINSDALE STREET

Valuation Number	Property Location
06533*349*00	23 GEDDES ROAD
06533*391*00	20 BIAK STREET
06533*396*01	2 DEPOT STREET
06533*422*00	39 BIAK STREET
06533*431*00	57 DEPOT STREET
06541*024*00	35 TAHARANGI STREET
06541*145*00	38 KOUTU ROAD
06542*208*01	41 RUSSELL ROAD
06551*014*01	5 ROWI STREET
06551*074*00	36 KEA STREET
06551*408*00*A	70 OLD QUARRY ROAD
06552*101*00	155 CLAYTON ROAD
06552*252*00	46 FAIRVIEW ROAD
06552*598*00	13 THOMAS CRESCENT
06552*603*01	3 THOMAS CRESCENT
06552*603*04	219 CLAYTON ROAD
06553*020*02	30 MILNE ROAD
06553*180*01	11 MAY ROAD
06553*538*00	18 GEM STREET
06553*619*00	50 HOMEDALE STREET
06553*882*00	6 EMERALD STREET
06555*113*00	87 SUNSET ROAD
06561*248*00	114 SUNSET ROAD
06561*267*00	63 FORD ROAD
06561*374*01	21C BELLINGHAM CRESCENT
06561*729*00*B	324 MALFROY ROAD
06561*731*01	DEVON STREET
06570*215*00	40 KONENE STREET
06570*251*00	187 OLD TAUPO ROAD
06570*476*00	271 OLD TAUPO ROAD
06570*745*00*A	249 OLD TAUPO ROAD
06580*190*00	307 OLD TAUPO ROAD



Valuation Number	Property Location
06590*139*03	105 OTONGA ROAD
06599*103*00	55 PUKEHANGI ROAD
06951*118*00	296 KAHAROA ROAD
06951*119*00	310 KAHAROA ROAD
06961*674*00	97 WHANGAMO A DRIVE
06962*168*00*A	22 MANAWAHE ROAD
06971*111*09	LAKE OKATAINA ROAD
06971*500*00*B	1620 S HWAY 30
06992*276*02*A	34 SUNRISE AVENUE
06992*346*24	10 BRONTE PLACE
06992*353*44	244 VAUGHAN ROAD
06993*511*00	43 ROBINSON AVENUE
06996*143*01	10 MOANA TERRACE
06996*143*02	6 MOANA TERRACE
06996*178*00	3A LYNBERT ROAD
06997*134*00	8 ILES ROAD
06997*619*00	7 ALASTAIR AVENUE
06997*629*00	18 ALASTAIR AVENUE
06998*281*00*A	24 PORIKAPA ROAD
06998*405*00	36 WHARENUI ROAD
07010*465*07*A	9 ASH PIT ROAD
07010*465*07*B	25 ASH PIT ROAD
07011*312*00	71 OKAREKA LOOP ROAD
07030*220*00*B	63 MASSEY ROAD
07030*220*03	589D SETTLERS ROAD
07030*220*08*C	26 MASSEY ROAD
07030*220*09	597 SETTLERS ROAD
07030*226*00	13 GUTHRIE ROAD
07030*228*01	48 MASSEY ROAD
07030*249*00*B	3834 BROADLANDS ROAD
07030*264*01	31 MASSEY ROAD
07050*180*00*A	54 TARENA STREET

Valuation Number	Property Location
07062*713*00	438A NGONGOTAHA ROAD
07063*273*00	278 NGONGOTAHA ROAD
07064*002*00	16 SCHOOL ROAD
07064*091*00	13 HALL ROAD
07065*169*00	3 ARIKI STREET
07065*352*00	12 TAUI STREET
07065*425*01	12 HALL ROAD
07065*431*00	19 SCHOOL 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.

**“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.



## RATES IMPACTS - INDICATIVE RATING EXAMPLES

Category	Capital Value 2020	Total Rates 2022/23	Proposed Rates 2023/24	Rates Increase/ (decrease) \$	% Increase/ (decrease)	Sector Ave % Change
<b>Business</b>						<b>8.49%</b>
Lower CV	414,000	3,550	3,841	292	8.2%	
Medium CV	745,000	8,156	8,819	663	8.1%	
Upper CV	1,100,000	10,942	11,841	899	8.2%	
Upper CV	3,920,000	25,197	27,636	2,439	9.7%	
<b>Farming</b>						<b>8.87%</b>
Lower CV	755,000	2,490	2,681	192	7.7%	
Medium CV	1,070,000	3,547	3,835	288	8.1%	
Medium CV	1,320,000	3,772	4,106	334	8.9%	
Upper CV	2,470,000	7,701	8,375	675	8.8%	
Upper CV	6,400,000	17,855	19,506	1,651	9.2%	
<b>Residential Rural</b>						<b>8.69%</b>
Lower CV	620,000	3,684	3,950	266	7.2%	
Medium CV	995,000	4,323	4,684	360	8.3%	
Upper CV	2,190,000	6,666	7,328	661	9.9%	
<b>Residential Urban</b>						<b>8.79%</b>
Lower CV	430,000	2,657	2,883	227	8.5%	
Lower CV	495,000	2,817	3,060	243	8.6%	
Medium CV	615,000	3,114	3,387	273	8.8%	
Upper CV	835,000	3,657	3,986	329	9.0%	
Upper CV	1,090,000	4,287	4,680	393	9.2%	
Upper CV	1,320,000	4,856	5,306	451	9.3%	







**ROTORUA**  
LAKES COUNCIL