



Section 4 Financials

Whakataua tahua me ētahi atu taopitopito

Funding Impact Statements and other rating information

This statement shows the rate charges for 2024/25 as well as the basis for the charges.

What rates are used for

There are three main types of rates:

General rate

This consists of:

- A rate in the dollar charged on capital value
- A Uniform Annual General Charge (UAGC), which is a flat amount levied on each rating unit.

The General Rate is used to fund our day-to-day operations and activities that are considered to be mainly for public benefit.

Targeted rate

Council uses targeted rates to collect funds over areas that benefit from a particular service. This rating tool is chosen where services are specific to a particular community or area within the District and it is not considered fair to charge all ratepayers. For example, charges for water, wastewater and town centre promotion.

Roading rate

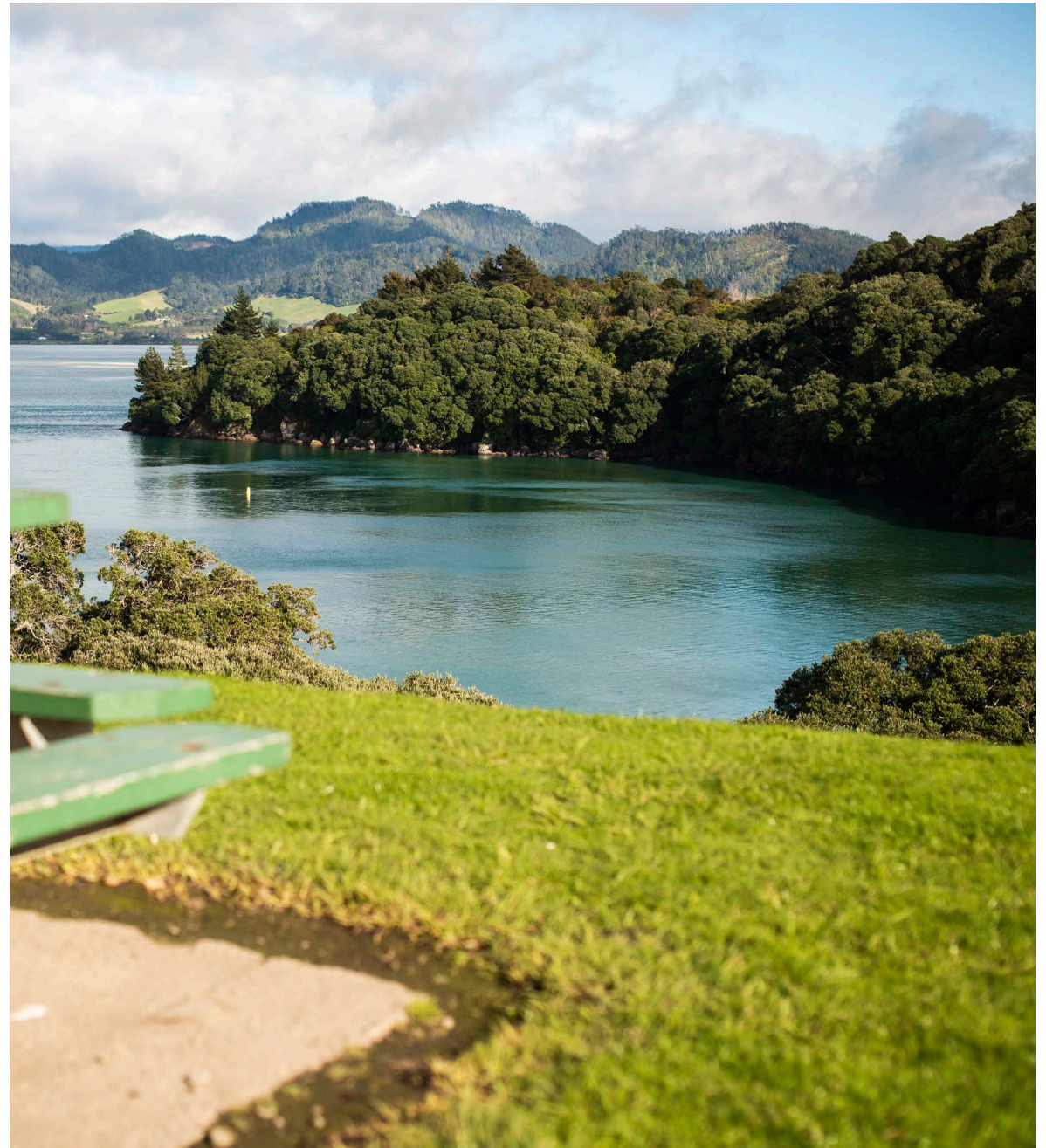
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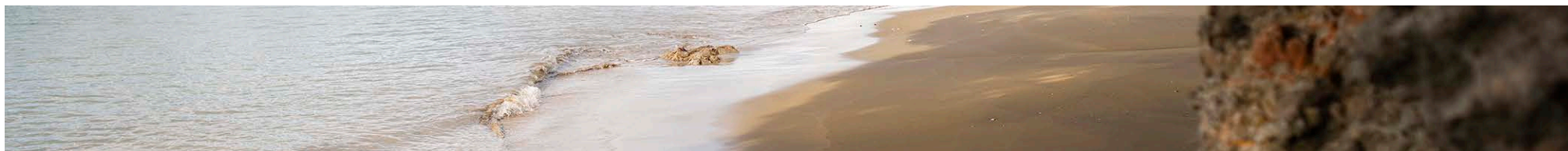
- A rate in the dollar charged on land value
- The rural works charge, which is a fixed amount on every rural zoned property in the District.

The Roothing Rate is used to fund the building and maintenance of the roading network within the District.

Area of benefit for halls (map)

To view the area of benefit see here - www.westernbay.govt.nz/community-halls-area-of-benefit





Funding Impact Statement - Rates

Rate Funding Mechanisms 2024/25

Further details on the rate funding mechanisms can be found in Council Revenue and Financing Policy. All our funding will also be used during each future year covered by the Long Term Plan 2024-2033.

General Rates

General Rate

General rates are set under section 13 of the Local Government (Rating) Act 2002 on a differential basis on the capital value of all rateable rating units for the District.

General Rates consist of a rate in the dollar charged on capital value and a Uniform Annual General Charge (UAGC) which is a flat amount assessed on each rateable rating unit.

Our policy is to have the same system for charging General Rates across the whole District.

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2025/25 Annual Plan Revenue \$ (GST excl.)
All zoned areas	Zone	Capital value	28,483,356	0.000845906	30,783,043
Total general rates			28,483,356		30,783,043



Funding Impact Statement - Rates

Uniform Annual General Charge (UAGC)

A uniform annual general charge set under section 15 (1) of the Local Government (Rating) Act for all rateable land within the District. The size of the UAGC is set each year by Council and is used as a levelling tool in the collection of General Rates. The combined revenue sought from both the UAGC and targeted rates set on a uniform basis, is to be assessed close to but not exceeding 30% of the total rates revenue. If the Uniform Annual General Charge (UAGC) were set at zero the effect would be to increase the amount of General Rates assessed on capital value which would increase the share assessed on properties with higher capital values and decrease the share assessed on lower capital values. In setting the level of the UAGC, we consider the following;

- The impact of a high UAGC on those with low incomes and relatively low property values.
- The impact of a low UAGC on the relative share of rates levied on large rural properties.
- Fairness and equity and the social consequences of an unfair distribution of rates.

Environmental Protection Targeted Rate

This is a uniform targeted rate set under section 16 (3) (a) of the Local Government (Rating) Act 2002. It was set as a fixed charge per rating unit for the District. It part funds the following activities: wastewater, environmental protection, recreation and leisure. It is now included as part of the UAGC.

Library Services Rate

The library services rate is a differential targeted rate set under section 16 of the Local Government (Rating) Act 2002. It was set as a fixed charge per rating unit for the District. It part funds the library activity. It is now included as part of the UAGC.

Heritage Museum

This is a targeted rate set in respect of all rating units in the district, as an amount per rating unit. It is now included as part of the UAGC.

Roading Rate District Wide

This is a targeted rate set in respect of all rating units in the district, as an amount per rating unit. It is now included as part of the UAGC.

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
UAGC	-	Fixed amount per rating unit	5,048,584	560.00	11,337,343
Environmental Protection Rate	All rateable land within the district	Fixed amount per rating unit	1,601,622	0.00	0
Library Services	All rateable land within the district	Fixed amount per rating unit	3,107,803	0.00	0
Heritage Museum	All rateable land within the district	Fixed amount per rating unit	73,243	0.00	0
Roading rate	All rateable land within the district	Fixed amount per rating unit	2,149,205	0.00	0
Total UAGC			11,980,456	560.00	11,337,343



Funding Impact Statement - Rates

Roading Targeted Rates

The roading rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The different categories of land are based on the use to which the land is put and where the land is situated. The roading targeted rates part fund the transportation activity. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Residential and Rural zoned	Zoning	Land value	12,202,824	0.000739289	14,480,365
Commercial/Industrial or Post-harvest zoned properties	Zoning	Land value	702,512	0.002957145	1,653,130
Rural zoned	Zoning	Fixed amount per rating unit	3,541,311	429.60	3,833,702
Total roading targeted rates			16,446,646		19,967,197

Community Board Targeted Rates

The community board rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. The community board rate part funds community board activity. The different categories of land are based on where the land is situated (location). The rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Waihi Beach	Location	Fixed charge per rating unit	87,602	29.50	81,591
Katikati	Location	Fixed charge per rating unit	107,124	23.41	95,811
Omokoroa	Location	Fixed charge per rating unit	95,094	34.80	73,269
Te Puke	Location	Fixed charge per rating unit	128,090	31.57	115,228
Maketu	Location	Fixed charge per rating unit	72,513	184.64	80,760
Total Community Board targeted rates			490,423		446,659



Funding Impact Statement - Rates

Community Halls Targeted Rates

Community Hall rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. Community Hall targeted rates part fund Community Halls in defined areas of benefit. To view the area of benefit see here - www.westernbay.govt.nz/community-halls-area-of-benefit. The targeted rates are on all rating units in defined areas of benefit. The categories of land are based on the location of land. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Katikati War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	82,163	24.09	98,762
Te Puna War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	9,510	12.44	16,086
Te Puna Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	64,988	45.03	58,250
Paengaroa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	12,888	55.93	34,990
Pukehina Beach Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	61,657	62.60	50,066
Ohauti Hall	Location of land and provision or availability of service	Fixed charge per rating unit	13,595	56.74	13,421
Oropi War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	26,201	57.29	31,810
Kaimai Hall	Location of land and provision or availability of service	Fixed charge per rating unit	9,298	27.93	10,274
Ōmokoroa Settlers Hall	Location of land and provision or availability of service	Fixed charge per rating unit	32,152	20.53	49,959
Omanawa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	9,731	31.87	11,610
Te Ranga Hall	Location of land and provision or availability of service	Fixed charge per rating unit	6,579	37.93	8,673
Pyes Pa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	22,096	57.53	24,712
Te Puke War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	149,491	51.01	204,989
Waihi Beach Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	48,746	19.36	53,556
Whakamarama Hall	Location of land and provision or availability of service	Fixed charge per rating unit	13,963	41.17	18,081
Total Community Halls targeted rates			563,058		685,239

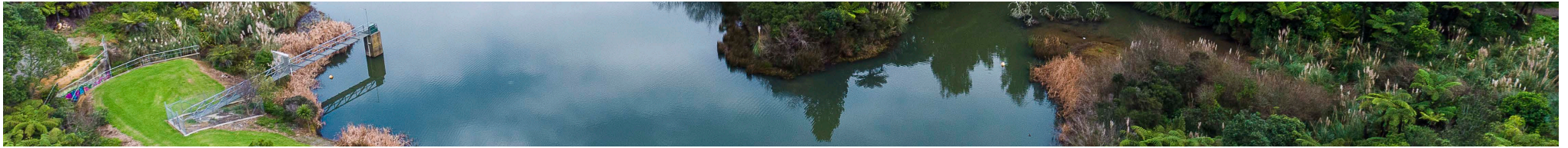


Funding Impact Statement - Rates

Promotion Targeted Rates

Promotion rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. Promotion targeted rates part fund town centre promotion in defined areas of benefit. The categories of land are based on the location of land and zoning. The targeted rates are on all rating units in defined areas of benefit. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Waihi Beach Community board area	Location - community board area	Fixed amount per rating unit	43,230	18.17	50,250
Waihi Beach Commercial/industrial zoned area	Location of land and land use	Fixed amount per rating unit	14,535	321.04	16,750
Katikati Town Centre	Location of land	Fixed amount per rating unit	107,790	23.00	95,140
Katikati promotion	Location of land	Fixed amount per rating unit	39,997	16.77	68,750
Katikati Commercial/industrial zoned area	Location of land and land use	Fixed amount per rating unit	49,876	465.38	56,250
Ōmokoroa Town Centre	Location of land	Fixed amount per rating unit	-	-	-
Te Puke promotion	Location of land - Te Puke	Fixed amount per rating unit	55,097	17.25	62,937
Te Puke promotion	Location of land - Maketu	Fixed amount per rating unit	19,952	8.63	23,693
Te Puke Commercial/industrial zoned area	Location of land and land use	Fixed amount per rating unit	41,871	256.93	48,371
Total promotion targeted rates			314,582		355,141



Funding Impact Statement - Rates

Development Fund Targeted Rates

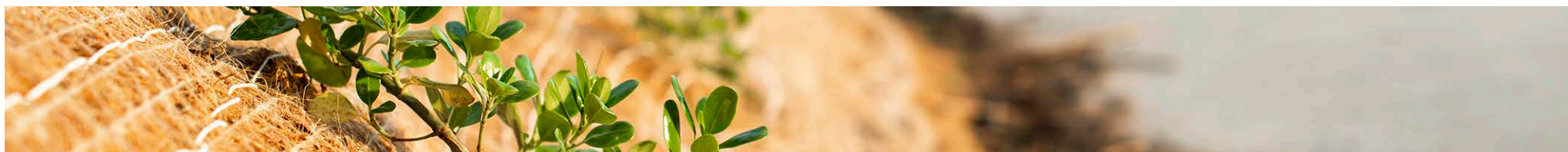
Development fund rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. Targeted rates part fund Pukehina development in defined areas of benefit. The different categories of land are based on land use and services provided by Council. The targeted rates are on all rating units in defined areas of benefit. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Residential	Land use	Fixed amount per rating unit	-	-	-
Total Pukehina Development Fund targeted rates					

Community Development and Grants Targeted Rates

Community Development and Grants rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002, which part fund the communities activity. The different categories of land are based on location of land. The targeted rates are on all rating units in defined areas of benefit. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2025/25 Annual Plan Revenue \$ (GST excl.)
Katikati resource centre - Katikati	Location - community board area	Fixed amount per rating unit	26,132	8.05	33,000
Katikati resource centre - Waihi Beach	Location - community board area	Fixed amount per rating unit	8,598	3.98	11,000
Total community development and grants targeted rates			34,730		44,000



Funding Impact Statement - Rates

Waihi Beach Coastal Protection Targeted Rates

The Waihi Beach Coastal Protection rates are targeted rates set under section 16 and 17 of the Local Government (Rating) Act 2002. The Waihi Beach Coastal Protection targeted rates part fund coastal protection in Waihi Beach. The different categories of land are based on the provision services by Council. The targeted rates are on all rating units in the Waihi Beach area or defined areas of benefit. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Rock revetment area of benefit - Operational	Location of land and provision or availability of service	Per rating unit	6,980	221.79	7,136
Rock revetment area of benefit - Capital	Location of land and provision or availability of service	Per rating unit	20,236	1,510.64	19,704
Rock revetment area of benefit capital lump sum (optional)*	Location of land and provision or availability of service	Per rating unit	-	13,381.86	-
- Ward area	Location of land and provision or availability of service	Per rating unit	45,395	17.03	47,108
- Dunes northern end area of benefit	Location of land and provision or availability of service	Per rating unit	15,429	788.74	15,775
- Dunes Glen Isla Place area of benefit	Location of land and provision or availability of service	Per rating unit	4,146	812.41	4,239
Total Waihi Beach Coastal Protection targeted rates			92,186		93,962

*Lump sum contributions are invited in respect of Waihi Beach Rock revetment within the defined areas of benefit in lieu of future payments of the Rock Revetment area of benefit - capital rate above. Offer letters are sent out each year inviting rate payers to make a lump sum contribution.

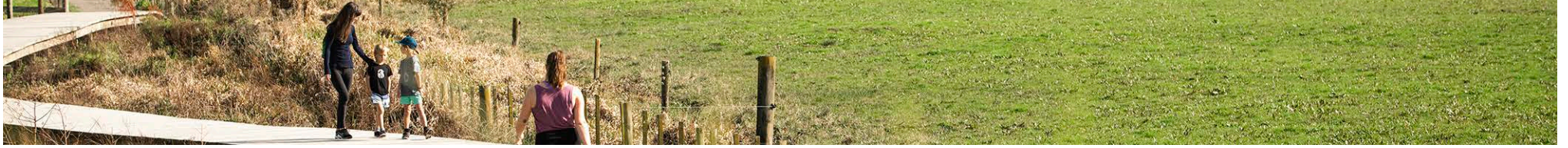


Funding Impact Statement - Rates

Pukehina Beach Protection Targeted Rates

Pukehina Beach Protection rate is a targeted rate set under section 16 of the Local Government (Rating) Act 2002 and part funds Pukehina beach protection in defined areas of benefit. The different categories of land are based on location of land. The targeted rates are on all rating units in defined areas of benefit. The different categories of land and rates are outlined in the table below.

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Coastal	Location	Fixed amount per rating unit	12,240	64.18	14,844
Inland	Location	Fixed amount per rating unit	3,060	11.44	3,711
Total Pukehina beach protection targeted rates			15,300		18,555



Funding Impact Statement - Rates

Western Water Targeted Rates

The western water rates are targeted rates set under section 16 and a volumetric water rate set under section 19 of the Local Government (Rating) Act 2002. The western water targeted rate part funds the western water activity, this area approximates the Katikati/Waihi Beach ward. The different categories of land are based on the provision or availability of water supply services provided by Council on all rating units in the western water zone. Where a rating unit has the ability to but is not connected to the water supply an availability rate is charged. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Metered connection (standard 20mm)	Location of land and provision or availability of service	Per connection	2,767,542	435.62	2,753,884
Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Per connection	26,704	108.91	27,937
Metered connection (25mm)	Location of land and provision or availability of service	Per connection	4,744	243.95	4,667
Metered connection (40mm)	Location of land and provision or availability of service	Per connection	3,466	1,306.86	3,409
Metered connection (50mm)	Location of land and provision or availability of service	Per connection	22,238	2,287.01	21,876
Metered connection (100mm)	Location of land and provision or availability of service	Per connection	18,484	10,454.91	18,182
Metered connection (150mm)	Location of land and provision or availability of service	Per connection	-	24,068.07	-
Unmetered connection	Location of land and provision or availability of service	Per connection	2,005	567.18	1,973
Availability charge	Location of land and availability of service	Per rating unit	53,183	217.81	50,441
Consumption charge	Location of land and provision or availability of service	A fixed amount per cubic metre of water consumption	-	1.43	-
Woodland Road water supply extension	Location of land in defined area of benefit and provision or availability of service	Per rating unit	1,055	606.48	1,055
Woodland Road water supply extension - lump sum	Location of land in defined area of benefit and provision or availability of service	Per rating unit	-	2,583.29	-
Total western water targeted rates			2,899,420		2,883,424



Funding Impact Statement - Rates

Central Water Targeted Rates

The central water rates are targeted rates set under section 16 and a volumetric water rate set under section 19 of the Local Government (Rating) Act 2002. The central water targeted rate part funds the western water activity. The area serviced is approximated by the Kaimai Ward area. The different categories of land are based on the provision or availability of water supply services provided by Council on all rating units in the central water zone. Where a rating unit has the ability to, but is not connected to the water supply an availability rate is charged. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Metered connection (standard 20mm)	Location of land and provision or availability of service	Per connection	1,684,323	435.62	1,693,241
Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Per connection	21,323	108.91	22,160
Metered connection (25mm)	Location of land and provision or availability of service	Per connection	6,038	243.95	5,727
Metered connection (40mm)	Location of land and provision or availability of service	Per connection	-	1,306.86	-
Metered connection (50mm)	Location of land and provision or availability of service	Per connection	16,173	2,287.01	15,910
Metered connection (100mm)	Location of land and provision or availability of service	Per connection	-	10,454.91	-
Metered connection (150mm)	Location of land and provision or availability of service	Per connection	-	24,068.07	-
Unmetered connection	Location of land and provision or availability of service	Per connection	1,003	567.18	986
Availability charge	Location of land and availability of service	Per rating unit	43,690	217.81	34,966
Consumption charge	Location of land and provision or availability of service	A fixed amount per cubic metre of water consumption	-	1.43	-
Total central water targeted rates			1,772,550		1,772,990



Funding Impact Statement - Rates

Eastern Water Targeted Rates

The eastern water rates are targeted rates set under section 16 and a volumetric water rate set under section 19 of the Local Government (Rating) Act 2002. The eastern water targeted rate part funds the western water activity. The area serviced is approximated by the Maketu/Te Puke Ward area. The different categories of land are based on the provision or availability of water supply services provided by Council on all rating units in the eastern water zone. Where a rating unit has the ability to, but is not connected to the water supply an availability rate is charged. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Metered connection (standard 20mm)	Location of land and provision or availability of service	Per connection	2,061,698	435.62	2,067,118
Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Per connection	22,618	108.91	21,402
Metered connection (25mm)	Location of land and provision or availability of service	Per connection	7,979	243.95	7,849
Metered connection (40mm)	Location of land and provision or availability of service	Per connection	5,776	1,306.86	5,682
Metered connection (50mm)	Location of land and provision or availability of service	Per connection	30,325	2,287.01	29,831
Metered connection (100mm)	Location of land and provision or availability of service	Per connection	18,484	10,454.91	18,182
Metered connection (150mm)	Location of land and provision or availability of service	Per connection	21,275	24,068.07	20,929
Unmetered connection	Location of land and provision or availability of service	Per connection	3,008	567.18	2,959
Availability charge	Location of land and availability of service	Per rating unit	46,124	217.81	43,681
Consumption charge	Location of land and provision or availability of service	A fixed amount per cubic metre of water consumption	-	1.43	-
Black Road water supply extension	Location of land in defined area of benefit and provision or availability of service	Per rating unit	2,929	587.96	1,023
Black Road water supply extension - lump sum	Location of land in defined area of benefit and provision or availability of service	Per rating unit	-	2,515.92	-
Gibraltar water scheme	Location of land in defined area of benefit and provision or availability of service	Per rating unit	2,929	121.96	3,075
Total eastern water targeted rates			2,223,145		2,221,731

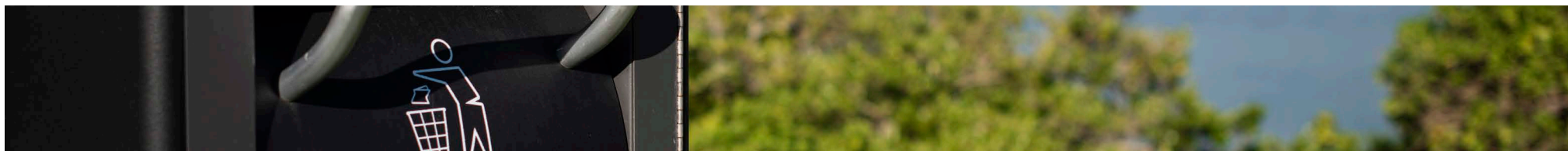


Funding Impact Statement - Rates

Waihi Beach Wastewater Targeted Rates

The Waihi Beach wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Waihi Beach wastewater targeted rate part funds the Waihi Beach wastewater activity. The different categories of land are based on the provision or availability of wastewater services provided by Council. The targeted rates are on all rating units in the Waihi Beach wastewater area or in defined areas of benefit. Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Availability charge	Location of land and provision or availability of service	Per rating unit	68,049	607.53	73,221
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	2,775,325	1,215.07	3,002,802
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	331,055	1,032.81	365,524
Waihi Beach School	Location of land and provision or availability of service	Per rating unit	8,363	10,167.95	8,842
Total Waihi Beach wastewater targeted rates			3,182,792		3,450,389



Funding Impact Statement - Rates

Katikati Wastewater Targeted Rates

The Katikati wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Katikati wastewater targeted rate part funds the Katikati wastewater activity. The different categories of land are based on the provision or availability of wastewater services provided by Council. The targeted rates are on all rating units in the Katikati wastewater area or in defined areas of benefit. Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Availability charge	Location of land and provision or availability of service	Per rating unit	65,403	607.53	64,583
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	2,384,643	1,215.07	2,577,000
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	319,928	1,032.81	386,180
Katikati College	Location of land and provision or availability of service	Per rating unit	23,799	33,318.20	28,972
Katikati Primary	Location of land and provision or availability of service	Per rating unit	15,238	20,971.40	18,236
Total Katikati wastewater targeted rates			2,809,011		3,074,971



Funding Impact Statement - Rates

Te Puna West Wastewater Targeted Rates

The Te Puna West wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Te Puna West Wastewater targeted rate part funds the Te Puna wastewater activity and part funds the Te Puna West Wastewater wastewater activity. The different categories of land are based on the provision or availability of wastewater services provided by Council. The targeted rates are on all properties in the Te Puna West wastewater area or in defined areas of benefit. Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Availability charge	Location of land and provision or availability of service	Per rating unit	5,934	607.53	5,811
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	130,557	1,215.07	141,582
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	35,598	1,032.81	37,720
Te Puna West	Location in defined area of benefit and provision or availability of service (either A or B is required to be paid).	B. Per rating unit	-	1,074.85	29,909
Te Puna West lump sum		A. Optional per rating unit (one-off capital repayment)	-	8,651.78	-
Total Te Puna West wastewater targeted rates			172,089		215,022



Funding Impact Statement - Rates

Ōmokoroa Wastewater Targeted Rates

The Ōmokoroa wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Ōmokoroa wastewater targeted rate part funds the Ōmokoroa wastewater activity. The different categories of land are based on the provision or availability of wastewater services provided by Council. The targeted rates are on all rating units in the Ōmokoroa wastewater area or in defined areas of benefit. Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet. The different categories of land and rates are outlined in the table below.

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Availability charge	Location of land and provision or availability of service	Per rating unit	107,315	607.53	102,488
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	2,078,032	1,215.07	2,303,345
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	233,483	1,032.81	258,651
Ōmokoroa Point School	Location of land and provision or availability of service	Per rating unit	6,939	7,013.16	12,197
Astelia Place	Location of land in Astelia Place and availability of service	Per rating unit	1,211	696.34	1,817
Total Ōmokoroa wastewater targeted rates			2,426,980		2,678,498

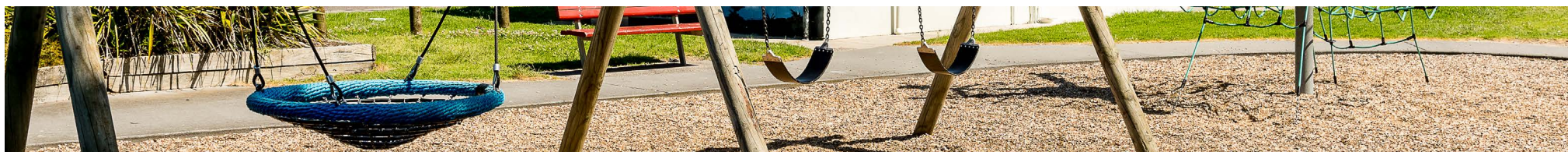


Funding Impact Statement - Rates

Ongare Point Wastewater Targeted Rates

The Ongare Point wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Ongare Point wastewater targeted rate part funds the Ongare Point Wastewater wastewater activity. The different categories of land are based on the provision or availability of wastewater services provided by Council. The targeted rates are on all rating units in the Ongare Point wastewater area or in defined areas of benefit. Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet. The different categories of land and rates are outlined in the table below.

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Availability charge	Location of land and provision or availability of service	Per rating unit	1,484	607.53	1,585
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	53,410	1,215.07	57,055
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	808	1,032.81	898
Ongare Point Wastewater Scheme	Location of land in the Ongare Point area of benefit and provision or availability of service	B. Per rating unit	11,616	1,335.79	11,616
Ongare Point Wastewater Scheme lump sum		A. Optional per rating unit (one-off capital repayment)	-	9,350.14	-
Total Ongare wastewater targeted rates			67,317		71,154



Funding Impact Statement - Rates

Te Puke Wastewater Targeted Rates

The Te Puke wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002 and part funds the Te Puke wastewater activity. The different categories of land are based on the provision or availability of wastewater services provided by Council. The targeted rates are on all rating units in the Te Puke wastewater area or in defined areas of benefit. Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Availability charge	Location of land and provision or availability of service	Per rating unit	44,014	607.53	57,055
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	2,822,800	1,215.07	3,036,612
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	627,738	1,032.81	711,290
Te Puke High School	Location of land and provision or availability of service	Per rating unit	12,984	33,318.20	28,972
Te Puke Intermediate School	Location of land and provision or availability of service	Per rating unit	14,045	17,884.70	15,552
Te Puke Primary School	Location of land and provision or availability of service	Per rating unit	13,199	14,026.33	12,197
Fairhaven Primary School	Location of land and provision or availability of service	Per rating unit	11,858	18,656.38	16,223
Te Timatanga Hou Kohanga Reo	Location of land and provision or availability of service	Per rating unit	242	907.85	789
Total Te Puke wastewater targeted rates			3,546,881		3,878,690

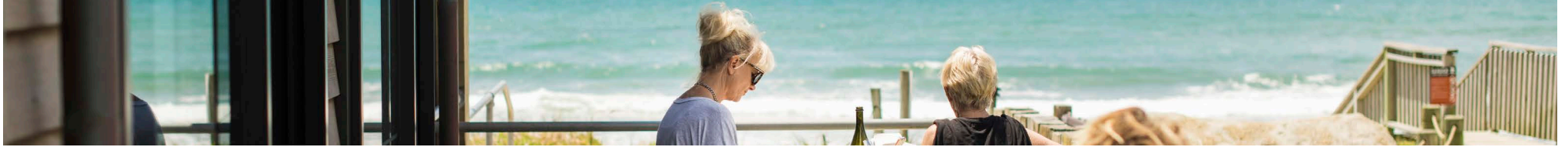


Funding Impact Statement - Rates

Maketu/Little Waihi Wastewater Targeted Rates

The Maketu / Little Waihi wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Maketu / Little Waihi wastewater targeted rate part funds the Maketu / Little Waihi Wastewater wastewater activity. The different categories of land are based on the provision or availability of wastewater services provided by Council. The targeted rates are on all rating units in the Maketu / Little Waihi wastewater area or in defined areas of benefit. Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Availability charge	Location of land and provision or availability of service	Per rating unit	23,402	607.53	24,523
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	452,004	1,215.07	482,857
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	89,677	1,032.81	99,688
Maketu School	Location of land and provision or availability of service	Per rating unit	3,066	2,451.20	2,131
Total Maketu / Little Waihi Wastewater targeted rates			568,149		609,199

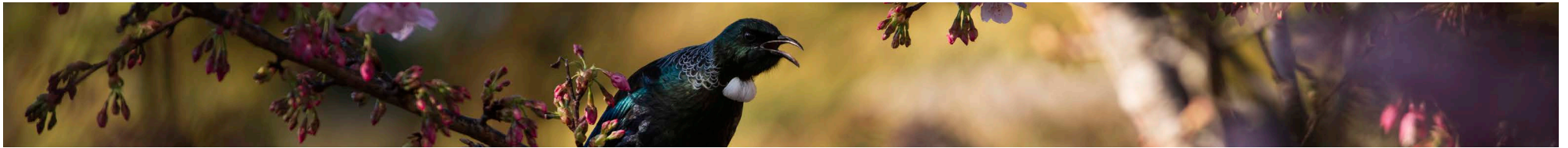


Funding Impact Statement - Rates

Land Drainage Wastewater Targeted Rates

Land Drainage rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. Land Drainage targeted rates part fund land drainage in Little Waihi defined areas of benefit. The categories of land liable for each rate are based on the provision of services by Council and the location of the land. The targeted rates are on all rating units in defined areas of benefit. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Waihi Land Drainage - drains class A	Location of land and provision or availability of service	Per hectare of each rating unit	239,685	68.17	249,272
Waihi Land Drainage - drains class B	Location of land and provision or availability of service	Per hectare of each rating unit	3,728	42.46	3,877
Waihi Pumping Drainage - pumps class A	Location of land and provision or availability of service	Per hectare of each rating unit	456,170	289.43	474,417
Waihi Pumping Drainage - pumps class B	Location of land and provision or availability of service	Per hectare of each rating unit	11,392	212.89	11,848
Waihi Pumping Drainage - pumps class C	Location of land and provision or availability of service	Per hectare of each rating unit	14,250	149.50	14,820
Total Land Drainage targeted rates			725,225		754,234

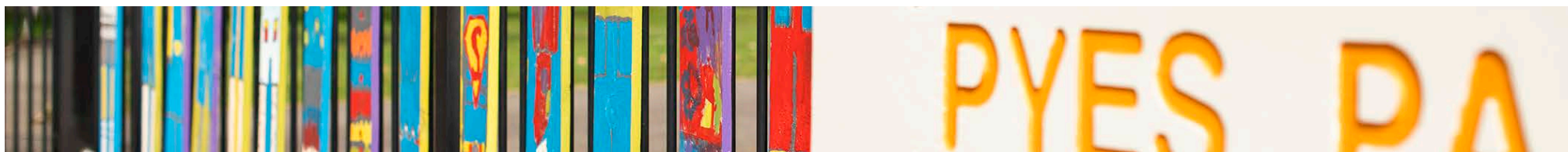


Funding Impact Statement - Rates

Stormwater Targeted Rates

Stormwater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Stormwater targeted rate part funds stormwater in defined areas of benefit. The different categories of land are based on the provision services provided by Council. The targeted rates are on all rating units in defined areas of benefit. The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Waihi Beach	Location of land	Fixed amount per rating unit	1,330,333	734.69	2,032,138
Kauri Point	Location of land	Fixed amount per rating unit	14,977	219.26	15,634
Ongare Point	Location of land	Fixed amount per rating unit	10,959	219.26	11,439
Tanners Point	Location of land	Fixed amount per rating unit	20,273	219.26	21,163
Tuapiro Point	Location of land	Fixed amount per rating unit	4,566	219.26	4,766
Katikati	Location of land	Fixed amount per rating unit	945,916	734.69	1,437,446
Ōmokoroa	Location of land	Fixed amount per rating unit	1,004,479	734.69	1,547,970
Te Puna	Location of land	Fixed amount per rating unit	25,022	219.26	26,311
Te Puke	Location of land	Fixed amount per rating unit	1,291,564	734.69	1,998,050
Paengaroa	Location of land	Fixed amount per rating unit	54,793	219.26	57,388
Pukehina	Location of land	Fixed amount per rating unit	117,256	219.26	122,593
Maketu	Location of land	Fixed amount per rating unit	80,180	219.26	83,698
Total Stormwater targeted rates			4,900,317		7,358,596



Funding Impact Statement - Rates

Ōmokoroa Greenwaste Targeted Rates

The Ōmokoroa greenwaste rate is a targeted rate set under section 16 of the Local Government (Rating) Act 2002. The Ōmokoroa greenwaste targeted rate part funds greenwaste facilities. The targeted rate is on all properties in the Ōmokoroa community board defined area of benefit.

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Ōmokoroa Greenwaste targeted rate	Location	Fixed amount per rating unit	136,709	87.83	185,885
Total Ōmokoroa greenwaste targeted rate			136,709		185,885

Solid Waste Targeted Rates

The solid waste rates are a targeted rate set under section 16 (3) (b) of the Local Government (Rating) Act 2002. The solid waste rate part funds the solid waste activity (refuse that is non recyclable).

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Western	Location - Katikati/Waihī Beach ward	Fixed amount per rating unit	758,853	120.23	825,431
Eastern	Location - Maketu/Te Puke ward	Fixed amount per rating unit	620,541	87.07	556,559
Total solid waste targeted rates			1,379,394		1,381,990



Funding Impact Statement - Rates

Kerbside Collection Targeted Rates

The Kerbside collection rates are a targeted rate set under section 16 (3) (b) of the Local Government (Rating) Act 2002. This rate only applies to rating units provided with the service. The kerbside collection rate part funds the solid waste activity.

Categories	Matters	Factor of liability	2023/24 Annual Plan Revenue \$ (GST excl.)	2024/25 General Rate in the dollar of capital value (GST incl.)	2024/25 Annual Plan Revenue \$ (GST excl.)
Partial Service	Service provision	Fixed amount per service (bins)	606,956	120.00	701,139
Full service	Service provision	Fixed amount per service (bins)	1,769,328	180.00	1,927,070
Total Kerbside targeted rates			2,376,284		2,628,209

What it means for your property

We're managing our finances, with planned increases in rates, so we can deliver in the future

The Financial Strategy in Chapter Two page 54 sets out rates increases for each of the 10 years of the LTP. Year One of the LTP 2024-2034 sees a planned step-change for rates.

Sample property rates for 2024/25

The following table is taken from sample rates calculated as the average of sample properties that sit at the 25th, 50th and 75th percentiles when ranked by Capital Value.

The average annual charges provided are inclusive of GST.

Commercial/Industrial		Residential		Rural	
Median	41.9%	Median	13.7%	Median	10.6%
Capital value:	\$1,230,000	Capital value:	\$953,333	Capital value:	\$1,446,667
Average annual charge:	\$6,474	Average annual charge:	\$4,503	Average annual charge:	\$2,950
Higher quartile	51.0%	Higher quartile	13.6%	Higher quartile	9.8%
Capital value:	\$2,363,333	Capital value:	\$1,196,667	Capital value:	\$2,003,333
Average annual charge:	\$9,802	Average annual charge:	\$4,778	Average annual charge:	\$3,618
Lower quartile	43.4%	Lower quartile	13.0%	Lower quartile	9.5%
Capital value:	\$876,667	Capital value:	\$817,500	Capital value:	\$1,110,000
Average annual charge:	\$5,580	Average annual charge:	\$4,248	Average annual charge:	\$2,808
Average median rates segmentation		Average median rates segmentation		Average median rates segmentation	
General:	26.2%	General:	30.7%	General:	60.1%
Roading:	40.1%	Roading:	9.5%	Roading:	33.3%
Water:	7.0%	Water:	9.7%	Water:	3.0%
Wastewater:	15.0%	Wastewater:	27.2%	Wastewater:	0.0%
Stormwater:	5.1%	Stormwater:	8.1%	Stormwater:	3.7%
Other targeted:	6.6%	Other targeted:	14.7%	Other targeted:	0.0%
An extra \$37 per week per ave. median property		An extra \$10 per week per ave. median property		An extra \$5 per week per ave. median property	

Rural Orchards		Post Harvest		Lifestyle		Forestry	
Median	10.8%	Median	24.1%	Median	10.8%	Median	11.1%
Capital value:	\$3,360,000	Capital value:	\$4,010,000	Capital value:	\$1,362,333	Capital value:	\$1,775,000
Average annual charge:	\$5,409	Average annual charge:	\$6,238	Average annual charge:	\$3,113	Average annual charge:	\$3,586
Higher quartile	10.6%	Higher quartile	30.7%	Higher quartile	11.1%	Higher quartile	12.2%
Capital value:	\$4,976,667	Capital value:	\$12,840,000	Capital value:	\$1,965,000	Capital value:	\$3,072,500
Average annual charge:	\$7,559	Average annual charge:	\$16,451	Average annual charge:	\$4,012	Average annual charge:	\$5,769
Lower quartile	10.6%	Lower quartile	31.3%	Lower quartile	7.5%	Lower quartile	10.3%
Capital value:	\$2,390,000	Capital value:	\$886,667	Capital value:	\$1,160,000	Capital value:	\$1,040,333
Average annual charge:	\$4,472	Average annual charge:	\$3,013	Average annual charge:	\$2,627	Average annual charge:	\$2,738
Average median rates segmentation		Average median rates segmentation		Average median rates segmentation		Average median rates segmentation	
General:	61.1%	General:	58.0%	General:	55.9%	General:	55.1%
Roading:	29.5%	Roading:	35.2%	Roading:	33.8%	Roading:	41.7%
Water:	5.1%	Water:	3.0%	Water:	4.1%	Water:	0.9%
Wastewater:	0.0%	Wastewater:	0.0%	Wastewater:	0.0%	Wastewater:	0.0%
Stormwater:	4.4%	Stormwater:	3.8%	Stormwater:	6.3%	Stormwater:	2.4%
Other targeted:	0.0%	Other targeted:	0.0%	Other targeted:	0.0%	Other targeted:	0.0%
An extra \$10 per week per ave. median property		An extra \$23 per week per ave. median property		An extra \$6 per week per ave. median property		An extra \$7 per week per ave. median property	