

StrongerCoromandel

Working together to build the future



2012-2022 Ten Year Plan

Volume two: financial implications and forecasts



Cover image by Simon Devitt Photographer

Image on page 135 courtesy of Destination Coromandel

Every three years, the Council develops a Ten Year Plan to set out what we intend to do over the next ten years to **build a stronger Coromandel**.

It describes what we want to achieve and why. It also sets out what we intend to do, the costs of doing that and how we'll fund it. Central to this plan is prioritising what we think we can afford to do in what are tough financial times. Like any household budget, we have to live within our means and this plan also sets out where we've had to make some hard decisions.

Throughout February - April 2012 we sought feedback on our draft Ten Year Plan in its entirety. As a result of feedback received changes were made before we confirmed this plan as final.

This is volume two of the draft 2012-2022 Ten Year Plan.

- **Volume one** outlines the strategic direction of the Council, including our financial direction and detailed information about our services.
- **Volume two** contains the financial implications and forecasts section which provide detailed financial statements as well as the fees and charges schedule for the 2012/2013 year.
- **Volume three** of the draft Ten Year Plan includes a summary of a number of policies that underpin how we manage our finances and make decisions relevant to this ten year plan. It also includes statements which provide further details on particular areas that inform our decisions.

If you require any further information on material in this draft Ten Year Plan please contact the Thames-Coromandel District Council.



Table of Contents - Volume Two

Financial Implications and Forecasts.....5

How to Read the Financial Statements Guide	6
Financial Statements	9
Reporting Entity	9
Basis of Preparation	9
Judgement of Estimations.....	11
Summary of Significant Accounting Policies	12
Prospective Statement of Comprehensive Income.....	33
Reconciliation between Cost of Service Statements and the Prospective Statement of Comprehensive Income.....	35
Prospective Statement of Changes in Equity	37
Prospective Statement of Cash Flows	38
Prospective Statement of Financial Position.....	40
Financial Reserves	42
Statement of Financial Reserves	43
Funding Impact Statement.....	48
Allocation of Rates to Activities 2012/2013 General Rate and Fixed Targeted Rates for Works and Service.....	62
Allocation of Rates to Activities 2012/2013 - Uniform Annual General Charge and Targeted Rate for Works and Services.....	63
Analysis of Targeted Rates for Works and Services 2012/2013	64

Financials for Our Services 65

Community Leadership Activity Group	69
Planning for the Future Activity Group	77
Healthy and Safe Communities Activity Group	85
Roads and Footpaths Activity Group	93

Community Spaces Activity Group.....	105
Community Development Activity Group.....	119
Stormwater Activity Group	127
Wastewater Activity Group	137
Land Use Activity Group	147
Water Supply Activity Group	155
Solid Waste Activity Group	165

Schedule of Fees and Charges for Year One173

Financial Implications & Forecasts

This section provides:

- a 'how to read the financial statements' guide
- financial statements for each year of the Plan
- the rates makeup for year one.

'How to Read the Financial Statements' Guide

The Local Government Act 2002 requires forecast financial statements for each year covered by the Ten Year Plan. This section includes the following financial statements and information.

Financial Statements

- Reporting Entity
- Basis of Preparation
- Judgements and Estimations
- Summary of Significant Accounting Policies
- Prospective Statement of Comprehensive Income
- Reconciliation between Prospective Cost of Service Statements and the Prospective Statement of Comprehensive Income
- Prospective Statement of Changes in Equity
- Prospective Statement of Financial Position
- Prospective Statement of Cash Flows
- Notes to Prospective Financial Statements
- Funding Impact Statement

Rates

- Allocation of Rates to Activities
- Analysis of Targeted Rates for Works and Services

Within this section, you will find the financial detail of the Ten Year Plan. This has been used throughout the document to provide the dollar values from individual activities, to activity groups and finally the overall position of the Council. This section of the Ten Year Plan specifically contains the following information:

Financial Statements

- **Notes to Financial Statements**

These provide an explanation of accounting policies adopted by the Council and the assumptions used in preparing the financial information.

- **Statement of Prospective Comprehensive Income**

This provides information on the surplus or deficit arising throughout the Plan impacting on the past and future Comprehensive Income. This aids the reader to differentiate between components of financial performance according to frequency, potential for gain and loss and predictability.

- **Statement of Changes in Equity**

Also known as net worth, equity is measured as the difference between the total value of assets and total liabilities. This statement presents a comprehensive measure of income. Accumulated equity represents the communities' investment in publicly owned assets resulting from past surpluses.

- **Statement of Prospective Financial Position**

This presents information about the economic resources controlled by the Council. This information is useful in assessing the Council's ability to generate cash, provide services and for assessing future borrowing needs.

- **Statement of Prospective Cash Flows**

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the Council invests as part of its day to day cash management. It provides information about cash generation through Council activities to repay debt or to reinvest to maintain operating capacity.

Funding Impact Statement

This statement explains how the Council collects revenue and finances its activities. It includes contributions, fees and charges, interest and dividends, borrowing, proceeds from asset sales, grants and subsidies. This also details the level of funds to be produced by each method, rates for example, and how these are calculated.

Other Supporting Information

- **Allocation of Rates to Activities** - provides the detail on what funding mechanisms are used for each activity:
- **Targeted Rates for Works and Services** - breaks down the rates bill on a community level. Note that these exclude the District General Rate and Uniform Annual General Charge, and only make up one component of the rates bill.

Definitions

The notes to the financial statements detail some of the terminology; however there are some commonly used terms that are beneficial to know:

Rates Definitions - Thames-Coromandel District Council has a number of different methods to collect rates in order to fairly apportion the costs of delivering services. These are set out in the Revenue and Finance Policy.

- **General Rate** - applies to all ratepayers across the District based on the capital value of the property.
- **Uniform Annual General Charge** - a fixed rate that is identical for all ratepayers across the District.
- **Targeted General Rate** - applies to Community Board area and is based on the capital value of the property.
- **Targeted Rate (fixed)** - applies to Community Board area and is a fixed fee. There are other funding mechanisms specific to activities (for example, stormwater rates) however these are the most commonly applied across the 28 activities.
- **Contributions** - development contributions are collected to fund capital works which are required as a result of growth and new development in the District. Financial contributions are less common and relate to resource consents issued prior to the 1st October 2004.
- **Subsidies** - income received from 3rd parties (for example, the New Zealand Transport Agency) to help the Council fund certain activities.
- **General Funds (Rates Revenue)** - this is the income received from ratepayers, calculated annually by the Council. This does not include water by meter charges. They are recorded under fees and charges below.
- **Activity Revenue (Fees and Charges)** - this includes payments by individual users (for example, building consents fees), rental income Council owned properties leased to external parties and grants. This includes water by meter charges.
- **Depreciation** - money collected each year for individual assets to be replaced when their useful life expires.

Financial Statements

1. Reporting Entity

The Thames-Coromandel District Council is a local authority governed by the Local Government Act 2002 and is domiciled within New Zealand.

The Thames-Coromandel District Council group consists of Thames-Coromandel District Council, and the joint venture arrangement with the Emergency Planning Unit. Both entities are incorporated and domiciled within New Zealand.

The Thames-Coromandel District Council has a 40% interest in a joint venture operation, together with Hauraki District Council and Matamata-Piako District Council, for the operation of the Thames Valley Combined Civil Defence Emergency Management Committee. Each Council has equal representation on the committee. The Thames-Coromandel District Council is the administering authority.

The primary objective of the Thames-Coromandel District Council is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, the Thames Coromandel District Council has designated itself and its joint venture as public benefit entities for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

The financial information contained within the Ten Year Plan may not be appropriate for purposes other than those described.

2. Basis of Preparation

These set of prospective financial statements have been prepared in accordance with the generally accepted accounting practice (NZ GAAP) and opening balances for the year ended 30 June 2012. Estimates have been restated accordingly if required.

The Thames-Coromandel District Council is a Public Benefit Entity and has applied the PBE exemptions allowable under New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

In September 2011, the External Reporting Board issued a position paper and consultation papers proposing a new external reporting framework for public benefit entities (PBEs). The papers proposed that accounting standards for PBEs would be based on International Public Sector Accounting Standards, modified as necessary. The proposals in these papers do not provide certainty about any specific requirements of future accounting standards. Therefore, the accounting policies on which the forecast information for 2012-2022 has been prepared are based on the current New Zealand equivalents to International Financial Reporting Standards.

The Council and management of the Thames-Coromandel District Council accept responsibility for the preparation of the prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and other required disclosures.

The Council, who are authorised to do so, believe the assumptions underlying the Prospective Financial Statements are appropriate and as such, have adopted the Ten Year Plan and approved for distribution on 27 June 2012.

No actual financial results have been incorporated within the prospective financial statements.

2.1 Statement of Compliance

The financial information contained within the Ten Year Plan has been prepared in accordance with the generally accepted accounting practice in New Zealand as required under section 111 of the Local Government Act 2002, and the Ten Year Plan requirements of section 93.

The prospective financial statements comply with applicable Financial Reporting Standards, which include New Zealand equivalents to International Financial Reporting Standards (NZ IFRS). The prospective financial statements incorporated within the Ten Year Plan have been prepared in compliance with Financial Reporting Standard (FRS) 42; Prospective Financial Statements.

2.2 Measurement Base

The prospective financial statements have been prepared on an historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investments, forestry assets and certain financial instruments (including derivative instruments).

2.3 Functional and Presentation Currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

2.4 Joint Venture

The Council has not recognised its interest in the forecast financial statements of its Civil Defence joint venture. The Council believes that the financial impact would be immaterial and consequently this practice would not be cost beneficial. The Council's interest is in the jointly controlled operations of the unit.

3. Judgement and Estimations

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

3.1 Cautionary Note

The information in the prospective financial statements is uncertain and the preparation requires the exercise of judgement. Actual financial results achieved for the period covered are likely to vary from the information presented, and the variations may be material. Events and circumstances may not occur as expected or may not have been predicted or the Council may subsequently take actions that differ from the proposed courses of action on which the prospective financial statements are based.

The information contained within these prospective financial statements may not be suitable for use in another capacity.

3.2 Changes in Accounting Policies

There have been no changes in accounting policies.

3.3 Assumptions Underlying Prospective Financial Information

The financial information contained within these policies and documents is prospective financial information in terms of FRS 42: Prospective Financial Information. The purpose for which it has been prepared is to enable the public to participate in the decision making processes as to the services to be provided by the Thames-Coromandel District Council over the financial years from 2012/2013 to 2021/2022, and to provide a broad accountability mechanism of the Council to the Community.

For further details Appendix 1: **Forecasting Assumptions**.

4. Summary of Significant Accounting Policies

4.1 Revenue Recognition

Revenue is measured at the fair value of consideration received or receivable.

4.1.1 Rates Revenue

Rates and levies are set annually by a resolution from the Council. All ratepayers are invoiced within the financial year to which the rates have been set. Rates and levies are recognised when instalment invoices are issued.

Revenue from water rates by meter is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year-end is accrued on an average usage basis.

4.1.2 Development Contributions

Development contributions from subdivision consents are invoiced upon the granting of the resource consent and prior to the completion certificate being issued pursuant to Section 224c of the Resource Management Act 1991. Contributions from land use consents are invoiced upon the granting of the resource consent.

Development contributions are recognised as revenue when Council provides, or is able to provide, the service for which the contribution was charged. However, where contributions are collected in advance to fund a service that is not actually provided in a particular area, the contribution is classified as revenue in advance.

For example, where no water supply is available in an area and a new (Greenfield) water supply scheme is planned, any development contributions collected for this project are treated as revenue in advance. The development contributions will be recognised as revenue upon completion of the project.

4.1.3 Government Grants

Government grants are recognised when claimed (on previously approved programmes), or when eligibility has been established by the grantor.

Government grants are received from the New Zealand Transport Agency, which subsidises part of the Thames-Coromandel District Council's costs in maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

4.1.4 Vested Assets

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in the Thames-Coromandel District Council are recognised as revenue when control over the asset is obtained.

4.1.5 Interest and Dividends

Interest income is accrued on a time basis, by reference to the principal outstanding and at the interest rate applicable. Dividends are recognised when received.

4.1.6 Parking Infringements

Parking Infringements are recognised when payment of the ticket is received.

4.1.7 Sale of Goods

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

4.2 Donated Services

The work of the Council relies on the voluntary services of residents, particularly in the activities of parks and reserves, libraries, and foreshores. Since these services are not purchased by the Council and, because of the difficulty of determining their value with reliability, donated services are not recognised in these statements.

4.3 Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of components to enable clearer identification of the specified uses of equity within the Council.

The components of equity are:

- accumulated funds
- property revaluation reserves, and
- restricted reserves (which are further comprised of reserves land, endowment farms trust property) and;
- Council created reserves.

4.3.1 Accumulated Funds

Accumulated funds do not represent cash available to offset future rate increases, but rather, represent the community's investment in publicly owned assets resulting from past surpluses.

4.3.2 Property Revaluation Reserves

Property revaluation reserves recognise any increase or decrease in the carrying value of a Council's non-current assets.

4.3.4 Restricted Reserves

Restricted reserves are those reserves that are subject to specific conditions of use, whether under statute or accepted as binding by the Council, and that may not be revised without reference to the Courts or third parties. Transfers from these reserves may be made only for specified purposes or when certain specified conditions are met.

4.3.5 Council Created Reserves

Council created reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Council created reserves consist of specifically named reserves into which funds are put for specific purposes, and unspent revenue from one year, which the Council deems appropriate to be expended in the following year, usually to finish incomplete, but budgeted work. Council created reserves also include reserves for depreciation, which have been funded but not yet utilised.

4.4 Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the Prospective Statement of Financial Position.

4.5 Trade and Other Receivables

Trade and other receivables are recorded at net realisable value, less any provision for impairment.

A provision for impairment of receivables is established when there is objective evidence that Thames-Coromandel District Council will not be able to collect all amounts due according to the original terms of the receivable. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

4.6 Derivative Financial Instruments and Foreign Currency Transactions

Thames-Coromandel District Council uses derivative financial instruments to hedge exposure to foreign exchange and interest rate risks arising from financing activities. Thames-Coromandel District Council does not hold or issue derivative financial instruments for trading purposes.

Derivative financial instruments are initially measured at fair value on the contract date, and are re-measured to fair value at subsequent reporting dates. The fair value of forward exchange contracts is calculated by reference to current forward exchange rates for contracts with similar maturity profiles. The fair value of interest rate swap contracts is determined by reference to market values for similar instruments. Any gains or losses arising from changes in fair value are taken directly to the prospective surplus or deficit for the year.

Derivatives embedded in other financial instruments or other non-financial host contracts are treated as separate derivatives when their risks and characteristics are not closely related to those of the host contract and the host contract is not carried at fair value with unrealised gains or losses reported in the prospective surplus or deficit.

Council's derivative financial instruments were valued by Asia Pacific Risk Management based on Councils interest rate swaps portfolio and the forecast interest rate yield curve as at the 21 October 2011. Asia Pacific Risk management have forecast the value of Councils interest rate swaps and swaptions for each year of the Ten Year Plan beginning with 30 June 2012.

The opening derivative financial instrument value in the prospective financial statements has been based on the above information provided by Asia Pacific Risk Management.

4.7 Other Financial Assets

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through profit and loss in which case the transaction costs are recognised in the prospective surplus or deficit.

Purchases and sales of investments are recognised on trade-date, the date on which Thames-Coromandel District Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Thames-Coromandel District Council has transferred substantially all the risks and rewards of ownership.

Thames-Coromandel District Council classifies its financial assets into the following three categories:

- financial assets at fair value through profit or loss

- loans and receivables
- Financial assets at fair value through other comprehensive income.

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation every reporting date.

4.7.1 Financial Assets at Fair Value through Profit or Loss

Financial assets at fair value through profit and loss include financial assets held for trading. A financial asset is classified in this category if it is acquired principally for the purpose of selling in the short-term. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

After initial recognition, they are measured at their fair values with gains or losses on re-measurement recognised in the prospective surplus or deficit.

Thames-Coromandel District Council's financial assets at fair value through profit and loss include derivatives that are not designated as hedges including interest rate swaps and foreign exchange options.

4.7.2 Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, they are measured at amortised cost using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the prospective surplus or deficit.

Loans to community organisations made by Thames-Coromandel District Council at nil, or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for similar financial instrument. They are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the prospective surplus or deficit as a grant.

Thames-Coromandel District Council's loans and receivables are comprised of cash and cash equivalents, trade and other receivables, term deposits and loans.

4.7.3 Fair Value through other comprehensive income

Financial assets at fair value through other comprehensive income are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance date or if the debt instrument is not expected to be realised within 12 months of balance date.

Thames-Coromandel District Council includes in this category:

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

These investments are measured at their fair value, with gains and losses recognised in through prospective other comprehensive income, except impairment losses, which are recognised through the prospective surplus or deficit.

On de-recognition, the cumulative gains or losses previously recognised in other comprehensive income are reclassified from equity to profit and loss.

Investments in this category include shares held in New Zealand Local Government Insurance Corporation Limited and Local Authority Shared Services Limited.

The Council has a one-thirteenth ordinary shareholding in the Local Authority Shared Services Limited. The investment also consists of shares in the Shared Valuation Data Service, service shares in the Waikato Region Aerial Photography Service and Waikato Regional Transport Model. These shares have been measured at cost at the date of acquisition and have remained at cost, which may not equate to fair value.

Each year within the Annual Report, the Council recognises its interest in its jointly controlled entity, the Thames Valley Combined Civil Defence Emergency Management Committee using the Equity Method (per NZIAS 28 Para. 11-12). This allows the Council to recognise the investment initially recognised at cost. The carrying amount is then increased or decreased to recognise the Council's share of the surplus or deficit of the jointly controlled entity after the date of recognition. However, as stated previously in paragraph 2.4, Council has elected not to recognise its interest in Civil Defence joint venture in the forecast financial statements as the financial impact of this venture is has been deemed immaterial for the purpose of this report.

4.8 Fair Value

The fair value of financial instruments traded in active markets is based on quoted market prices at balance date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using other valuation techniques. Thames-Coromandel District Council uses a variety of methods and makes assumptions that are based on market conditions which exist at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments held.

4.9 Impairment of Financial Assets

At each balance date, Thames-Coromandel District Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the prospective surplus or deficit.

4.10 Loans and Receivables

Impairment of a loan or a receivable is established when there is objective evidence that Thames-Coromandel District Council will not be able to collect amounts due according to the original terms. Significant financial difficulties of the debtor/issuer, probability that the debtor/issuer will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of a provision, and the amount of the loss is recognised in the prospective surplus or deficit. When the receivable is uncollectible, it is written off against the provision. Overdue receivables that have been renegotiated are reclassified as current (i.e. not past due). For term deposits, unlisted shares, related party and community loans, impairment losses are recognised directly against the instrument's carrying amount.

4.11 Quoted and Unquoted Equity Instruments

For equity instruments classified as fair value through other comprehensive income, a significant or prolonged decline in the fair value of the investment below its cost is considered an indicator of impairment. The cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the prospective surplus or deficit) is removed from equity and recognised in the prospective surplus or deficit. Impairment losses recognised in the prospective surplus or deficit on equity investments are not reversed through the prospective surplus or deficit.

4.12 Inventories

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis is measured at the lower of cost, adjusted where applicable, for any loss of service potential.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the prospective surplus or deficit in the period of the write-down.

4.13 Non-current Assets Held for Sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the prospective surplus or deficit.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

4.14 Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of GST, except for debtors, and other receivables, and creditors and other payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the Prospective Statement of Financial Position.

The net GST paid to, or received from the Inland Revenue Department, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Prospective Statement of Cash Flows.

4.15 Biological Assets

Standing forestry assets are independently re-valued annually at fair value less estimated point of sale costs for harvesting, transport, roading and management for one growth cycle. Fair value is determined based on the present value of expected net cash flows that would arise if the asset were harvested today, discounted at a current market determined pre-tax rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions. The valuation is of standing timber only, exclusive of the underlying land value.

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the prospective surplus or deficit.

The cost to maintain the forestry assets are included in the prospective surplus or deficit.

The forest has been valued at realisable value at 30 June 2011 by Hammond Resource Management Limited, Rotorua. The forest will be valued annually with fair value movements recognised in the prospective surplus or deficit.

4.16 Property Plant and Equipment

Property, plant and equipment consist of operational assets, restricted assets, and infrastructural assets.

4.16.1 Operational Assets

These include operational land, buildings and improvements, library books, furniture and fittings, plant and equipment, swimming pools, refuse processing and disposal, computer hardware, motor vehicles, and leased photocopiers.

4.16.2 Restricted Assets

Restricted assets are parks and reserves (including public toilets) owned by Thames-Coromandel District Council, which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

4.16.3 Infrastructural Assets

Infrastructure assets are the fixed utility systems owned by Thames-Coromandel District Council including roads, footpaths, bridges and culverts, water, wastewater, storm water, reserve improvements and harbour facilities. Each asset class includes all items that are required for the network to function, for example, wastewater reticulation includes reticulation piping and sewer pump stations.

4.16.4 Recognition

Expenditure is capitalised as property, plant and equipment when it creates a new asset or increases the economic benefits over the total life of an existing asset. Costs that do not meet the criteria for capitalisation are expensed.

4.16.5 Measurement

Land is measured at fair value, and buildings and infrastructure are measured at fair value less accumulated depreciated and impairment losses. All other assets are measured at cost, less accumulated depreciated and impairment losses.

4.16.6 Revaluations

The result of any revaluation of the Council's property, plant and equipment is recognised within prospective other comprehensive income and is also credited or debited to the asset revaluation reserve for that class of property, plant and equipment.

Where this results in a debit balance in the reserve for a class of property, plant and equipment, the debit balance component is included within the prospective surplus or deficit.

Any subsequent increase on revaluation that off-sets a previous decrease in value recognised within the prospective surplus or deficit will be recognised firstly, within the prospective surplus or deficit up to the amount previously expensed, and then secondly recognised within prospective other comprehensive income and credited to the revaluation reserve for that class of property, plant and equipment.

Accumulated depreciation at revaluation date is eliminated against the gross carrying amount so that the carrying amount after revaluation equals the re-valued amount. Property, plant and equipment are shown at cost or valuation, less accumulated depreciation and impairment losses.

Operational Assets	Is asset class revalued?	Revaluation Frequency
Land	Yes	Bi-Annual
Buildings	Yes	Annually
Computer Hardware	No	Not applicable
Furniture and Fittings	No	Not applicable
Library Collections	No	Not applicable
Plant and Machinery	No	Not applicable
Swimming Pool	No	Not applicable
Refuse Processing and Disposal	Yes	Annually
Infrastructural Asset		
Parks and Furniture	Yes	Annually
Bridges and Culverts	Yes	Annually
Footpaths	Yes	Annually

Harbour Facilities	Yes	Annually
Roads (incl. land under roads)	Yes	Annually
Water, Stormwater and Wastewater	Yes	Annually
Reserves Land	Yes	Bi-Annual

The opening asset values in the prospective financial statements for the asset classes that are re-valued have been based upon estimated fair values as at 1 July 2012. These opening values were derived using a cost adjustment factor for the predicted valuation movement from the date of last valuation through to 1 July 2012.

The cost adjustment factor is based on movements in the Producer Price Index, Labour Cost index as well as movements in the Capital Goods Price Index.

4.16.7 Disposals

Realised gains and losses arising from the disposal of property, plant and equipment are recognised within the prospective surplus or deficit in the period in which the transaction occurs. Any balance attributable to the disposed asset in the asset revaluation reserve is transferred to retained earnings.

4.16.8 Depreciation

Depreciation is provided on all property, plant and equipment, with certain exceptions. The exceptions are land and assets under construction (work in progress). Depreciation is calculated on a straight line basis, to allocate the cost or value of the asset (less any residual value) over its estimated useful life.

The estimated useful lives of the major classes of property, plant and equipment and associated depreciation are as follows:

Operational Assets	Useful Life	Depreciation Rate
Buildings	2-59 years	1.69%-50.0%
Computer Hardware	3-10 years	10%-33.3%
Furniture and Fittings	3-25 years	4%-33.3%
Library Collections	10 years	10%
Plant and Machinery	5-10 years	10%-20%
Refuse Processing and Disposal	5-15 years	6.67%-20%
Swimming Pool	10 years	10%

Financial Implications & Forecasts

Infrastructural Asset	Useful Life	Depreciation Rate
Reserve Improvements		
Cemeteries	10-80 years	1.3%-10%
Equipment	5-50 years	2.0%-20.0%
Fences	20-75 years	1.3%-5.0%
Furniture	25 years	4.0%
Pavement	8-90 years	1.1%-12.5%
Playground	10-40 years	2.5%-10.0%
Signs	10 years	10%
Structures	10-80 years	1.25%-10.0%
Bridges and Culverts	100 years	1.0%
Footpaths	20-50 years	2.0%-5.0%
Harbour Facilities		
Jetty	15-100 years	1.0%-6.67%
Walls	infinite	Not depreciated
Ramp	50-100 years	1.0%-2.0%
Pontoons	25-100 years	1.0%-4.0%
Wharf	15-100 years	1.0%-6.67%
Water		
Plant	5-100 years	1.1%-20.0%
Hydrants/valves	15-80 years	1.25%-6.67%
Mains	60-100 years	1.0%-1.7%
Connections	80 years	1.3%
Wastewater		
Pipes	60-100 years	1.0%-1.7%
Connections	80 years	1.3%
Manholes	80 years	1.3%
Plant	5-100 years	1.1%-20.0%
Stormwater		
Pits	80-100 years	1.0%-1.25%
Drains	50-100 years	1.0%-2.0%
Plant	10-90 years	1.1%-10.0%
Roads		
Railing	15-20 years	5.0%-6.7%
Drainage	60 years	1.7%

Signs	15 years	6.7%
Lights	10-50 years	2.0%-10.0%
Poles	25-50 years	2.0%-4.0%
Brackets	50 years	2.0%
Retaining Walls	99 years	1.1%
Minor Structures	30 years	3.3%
Surface Water Channels	15-50 years	2.0%-10.0%
Surface	3-30 years	3.3%-33.3%
Basecourse	60-80 years	1.25%-1.67%
Subbase	60-70 years with a 100% residual value	0.0%
Formation	Infinite	Not depreciated

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

4.17 Intangible Assets

4.17.1 Software Acquisition and Development Costs

Software Acquisition and development costs are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Preliminary staff costs for new software attributable to either, preparing the asset for its intended use, or testing whether the asset is functioning properly, are capitalised.

Costs that are directly associated with the development of software for internal use by the Council, are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

4.17.2 Easements

Easements are not cash generating in nature, instead they give Thames-Coromandel District Council the right to access private property where infrastructural assets are located.

Thames-Coromandel District Council has not valued and recognised easements as an intangible asset under *NZ IAS 38 Intangibles*. The work required to identify and develop a central register to record easements and paper roads would be considerable and difficult to ensure that it was comprehensive and complete. The Council is also concerned that the cost to establish the register would be substantial with minimal benefits being achieved. Registered valuers would have difficulty determining a fair value for the easements due to their unique nature, there is no active market in existence and there is not a recognised valuation methodology.

For these reasons, The Council has opted not to recognise easements as an intangible asset because they cannot be quantified and the value of the easements cannot be measured reliably.

4.17.3 Resource Consents

It is difficult to determine the fair value of Resource Consents due to their specialised nature and having no active market to compare values against.

For these reasons, Council holds resource consents at deemed cost and they are amortised over the life of the asset.

4.17.4 Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in prospective surplus or deficit.

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

Intangible Asset	Useful Life	Amortisation Rate
Computer software	5 years	20%
Resource consents	7-30 years	3.3%-14.3%
Aerial Photography	5 years	20%

4.17.5 Impairment of Property, Plant and Equipment and Intangible Assets

The carrying amounts of property, plant and equipment are reviewed at least annually to determine if there is any indication of impairment. Where an asset's recoverable amount is less than its carrying amount, it will be reported at its recoverable amount and an impairment loss will be recognised.

The recoverable amount is the higher of an item's fair value less costs to sell and value in use. Losses resulting from impairment are reported within the prospective surplus or deficit, unless the asset is carried at a revalued amount in which case any impairment loss is treated as a revaluation decrease and recorded within prospective other comprehensive income. Should the impairment loss result in a debit balance in the revaluation reserve, the balance is recognised in the prospective surplus or deficit.

The reversal of an impairment loss on a re-valued asset is credited to the revaluation reserve, and subsequently through prospective other comprehensive income. However, to the extent that an impairment loss for that class of asset was previously recognised in the prospective surplus or deficit, a reversal of the impairment loss is also recognised in the prospective surplus or deficit.

For assets not carried at a re-valued amount (other than goodwill), the reversal of an impairment loss is recognised in the prospective surplus or deficit.

4.18 Assets Under Construction

Assets under construction are not depreciated. The total cost of a completed project is transferred to the relevant asset class at balance date. Six months of depreciation is assumed to have been incurred in the year of transfer.

4.19 Borrowings

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method where the difference to carrying value is material. Amortised cost is calculated by taking into account any issue costs, and any discount or premium on settlement.

Borrowings are classified as current liabilities unless Thames-Coromandel District Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

4.20 Borrowing Costs

Council has elected to defer the adoption of NZ IAS 23 *Borrowing Costs (Revised 2007)* in accordance with its transitional provisions that are applicable to public benefit entities. Consequently, all borrowing costs are recognised as an expense in the period in which they are incurred.

4.21 Grant Expenditure

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

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of Council's decision.

4.22 Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, and it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in 'finance costs'.

4.22.1 Landfill Post-closure Costs

The Council has a legal obligation to provide on-going maintenance and monitoring services at its five closed landfill sites. A provision for post-closure costs is recognised as a liability in the Prospective Statement of Financial Position. The provision is measured based on the present value of future cash outflows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology. The provision includes all known costs associated with landfill post-closure.

4.22.2 Leaky Home Settlement Costs

As a result of legal precedent that Councils are liable for a share of leaky homes repair costs, a provision for estimated settlement costs has been recognised as a liability in the Prospective Statement of Financial Position. The provision is measured based on the present value of future cash outflows expected to be incurred, taking into account future events. The provision includes all expected settlement costs. When there is a high level of uncertainty, a contingent liability is recognised.

4.22.3 Reserve Contribution Credits

A provision has been established in the Prospective Statement of Financial Position for the estimated liability associated with historic reserve contribution credits, as a result of subdivision's vesting of reserves prior to the introduction of the Development Contribution Policy in October 2004.

4.23 Financial Guarantee Contracts

A financial guarantee contract is a contract that requires Thames-Coromandel District Council to make specific payments to reimburse the holder for a loss it incurs because a specific debtor fails to make payment when due.

Financial guarantee contracts have not been recognised at fair value in the Prospective Statement of Financial Position because Thames-Coromandel District Council has assessed the probability of a financial guarantee being called up as 'less than likely to occur' and the club or organisation has provided an indemnity to the Council that transfers ownership of the

assets to the Council in the event of the guarantee being called up. The Council's exposure to any risk is therefore mitigated and minimal. Financial guarantees are disclosed as a contingent liability because it is not probable that a present obligation exists.

4.24 Leases

4.24.1 Finance Leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, Thames-Coromandel District Council recognises finance leases as assets and liabilities in the Prospective Statement of Financial Position at the lower of the fair value of the leased item or the present value of the minimum lease payments. The finance charge is charged to the prospective surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether Thames-Coromandel District Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Thames-Coromandel District Council holds photocopier leases that are classified as finance leases.

4.24.2 Operating Leases

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

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

4.25 Prospective Statement of Cash Flows

Operating activities include cash received from all income sources of Council and record the cash payments made for the supply of goods and services. Agency transactions are not recognised as receipts and payments in the Prospective Statement of Cash Flows.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

Financing activities comprise the change in equity and debt capital structure of the Council.

4.26 Employee Entitlements

4.26.1 Short-term employee entitlements

Employee benefits expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave.

A liability for sick leave is recognised to the extent that compensated absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date; to the extent it will be used by staff to cover those future absences.

A liability and an expense is recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation.

4.26.2 Long-term employee entitlements

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

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

Expected future payments are discounted using market yields on government bonds at balance date with terms to maturity that match, as closely as possible, the estimated future cash outflows for entitlements. The inflation factor is based on the expected long-term increase in remuneration for employees.

4.26.3 Presentation of employee entitlements

Sick leave, annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability in the Prospective Statement of Financial Position.

4.27 Related Parties

Related parties arise where one entity has the ability to affect the financial and operating policies of another through the presence of control or significant influence.

Related parties include members of key management personnel, who include the Mayor and Councillors as directors of the governing body, the Chief Executive and all members of the Management Board.

4.28 Estimated Expense and Revenue Statements

The cost of service statements report the net cost of services for significant activities of the Council, and are represented by all the operating revenue that can be allocated to these activities less the operating costs of providing the service.

4.29 Cost Allocation

Thames-Coromandel District Council has derived the cost of service for each Council activity using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an economically feasible manner for a specific Council activity.

Direct costs are charged directly to the Council activities that incur those costs. Indirect costs are charged to Council activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

4.30 Statements

Term of Debt - All loans are calculated on a table basis over 30 years except where borrowing is necessary for vehicles and/or computer equipment in which case loans are over four years. Early repayment of loans is factored in where there are surpluses available from depreciation reserves.

Funding Sources - The sources of funding for each activity is calculated in accordance with the Council's Revenue and Financing Policy.

Legislative Changes - No allowance has been made for compliance with new legislation.

Natural Disasters - A provision has been made for costs of natural disasters through the ten year plan funded out of the Council's Disaster Reserve. The Ten Year plan provides for funding of this reserve to the amount of \$700,000 per year for the first five years of the plan increasing to \$800,000 per year for the last five years.

Parks and Reserves - Extensive work underway at time of setting budgets may alter levels of service and minimum standards over the ten-year period of the plan. This could affect the level of expenditure required over the next ten years. It is not possible to quantify the increase until the work is completed.

Advances in Technology - This has only been allowed for where there is reasonable certainty that it will occur.

Consent Conditions - Expected changes in consent conditions have only been allowed for in budgets where there is reasonable certainty that they will occur.

Rounding Errors - Some rounding errors may occur in the financial statements due to stating dollar amounts to the nearest \$1,000.



Prospective Statement of Comprehensive Income

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
REVENUE											
9,402	Activity Revenue	9,952	10,231	11,200	11,941	12,367	12,678	12,996	13,332	13,701	14,064
3,812	Contributions	2,484	3,069	5,527	5,819	6,229	7,103	7,481	7,843	8,265	8,636
15	Investment Income	15	15	15	15	15	15	15	15	15	15
57,971	Rates ¹	54,785	57,744	60,198	63,098	66,158	68,466	69,436	71,118	73,060	76,007
1,314	Water-by-volume rates ¹	1,553	1,561	1,569	1,582	1,595	1,607	1,640	1,654	1,668	1,682
6,364	Subsidies	6,150	6,558	6,888	6,794	7,172	7,322	7,749	7,821	8,068	9,206
3,234	Assets Vested	2,700	2,700	2,700	4,835	4,835	4,835	4,835	4,835	4,835	4,835
0	Gain on Revaluation of Derivative Financial instruments	691	617	518	373	296	212	168	0	0	0
0	Gain/(Loss) on revaluation of forestry	117	71	84	89	95	99	101	104	110	117
82,112	Total Revenue	78,447	82,567	88,698	94,547	98,762	102,337	104,420	106,721	109,722	114,561
EXPENDITURE											
18,313	Depreciation	18,675	19,302	19,936	20,722	21,444	22,307	23,039	23,668	24,602	26,193
13,576	Employee Benefits	12,494	13,290	13,603	13,928	14,255	14,587	14,930	15,281	15,633	15,986
4,366	Finance Costs	4,176	4,315	4,584	5,221	6,282	6,051	5,850	5,370	4,557	5,024
41,537	Other Direct Operating Costs	39,625	41,618	43,966	44,050	45,287	47,016	47,608	49,109	51,011	52,242
0	Loss on Revaluation of Derivative Financial instruments	0	0	0	0	0	0	0	0	0	0
77,792	Total Expenditure²	74,969	78,524	82,089	83,922	87,268	89,962	91,428	93,427	95,803	99,445
4,321	Net Surplus	3,477	4,043	6,609	10,625	11,493	12,375	12,993	13,294	13,919	15,117
OTHER COMPREHENSIVE INCOME											
31,632	Gains/(Loss) on property revaluation	27,916	25,849	26,162	26,956	29,794	33,882	32,613	35,491	40,841	46,769
31,632	Total other comprehensive income	27,916	25,849	26,162	26,956	29,794	33,882	32,613	35,491	40,841	46,769
35,952	TOTAL COMPREHENSIVE INCOME FOR THE YEAR	31,393	29,892	32,772	37,581	41,288	46,257	45,606	48,784	54,759	61,885

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

Financial Implications & Forecasts

Notes to Prospective Financial Statements

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
NOTE 1											
Rates											
8,877	General rate	8,329	8,629	9,135	9,414	9,892	10,206	10,401	10,661	11,003	11,214
8,076	Uniform annual general charge	6,082	7,539	8,228	8,065	7,740	7,890	7,972	8,155	7,655	7,549
9,113	Targeted rates on property value	9,424	9,927	10,639	11,017	11,315	11,859	12,266	12,623	13,157	13,718
31,049	Targeted rates as fixed charges	30,057	30,779	31,328	33,730	36,326	37,626	37,910	38,792	40,359	42,639
206	Targeted rates for servicing loans	213	190	188	193	205	205	206	205	206	207
57,321	Sub Total	54,105	57,064	59,518	62,418	65,478	67,786	68,756	70,438	72,380	75,327
650	Penalties	680	680	680	680	680	680	680	680	680	680
57,971	Sub total	54,785	57,744	60,198	63,098	66,158	68,466	69,436	71,118	73,060	76,007
1,314	Targeted rates for water by volume	1,553	1,561	1,569	1,582	1,595	1,607	1,640	1,654	1,668	1,682
0	Rates paid in advance (lump sum options)	0	0	0	0	0	0	0	0	0	0
59,285	Total Rates	56,338	59,305	61,767	64,680	67,753	70,073	71,076	72,771	74,728	77,689
NOTE 2											
Total Operating Expenditure											
3,380	Planning for the Future	2,756	3,029	3,218	3,115	3,018	3,065	2,875	2,857	3,051	2,930
3,170	Stormwater	3,081	3,179	3,353	3,540	3,823	4,040	4,191	4,339	4,545	4,767
16,476	Sewerage - treatment and disposal	14,980	15,498	16,183	16,380	17,081	17,266	17,278	17,607	17,810	18,950
3,880	Landuse	3,272	3,450	3,517	3,595	3,658	3,772	3,834	3,909	3,994	4,076
7,495	Water Supply	8,414	8,902	9,302	9,691	10,648	11,241	11,549	11,875	12,196	12,710
5,732	Solid Waste	5,841	6,022	6,464	6,696	6,888	7,088	7,310	7,512	7,747	8,122
4,296	Community Leadership	3,225	3,489	3,527	3,528	3,759	3,801	3,757	3,939	4,010	4,000
6,564	Healthy and Safe Communities	6,587	6,892	6,984	7,166	7,255	7,481	7,580	7,768	7,892	8,084
14,506	Provision of Roads and Footpaths	13,729	14,646	15,496	15,718	16,382	17,005	17,558	17,985	18,417	19,128
9,676	Community Spaces	10,210	10,732	11,277	11,783	12,021	12,400	12,645	12,765	13,190	13,685
2,615	Community Development	2,874	2,685	2,766	2,709	2,736	2,803	2,850	2,871	2,950	2,994
	Loss on Revaluation of Derivative Financial Instruments									0	
77,792		74,969	78,524	82,089	83,922	87,268	89,962	91,428	93,427	95,803	99,445

Reconciliation between Prospective Cost of Service Statements and the Prospective Statement of Comprehensive Income

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
	TOTAL OPERATING REVENUE (Activity Cost of Service Statements)										
3,615	Planning for the Future	2,861	3,046	3,242	3,198	3,279	3,300	3,202	3,207	3,165	3,014
3,329	Stormwater	3,203	3,105	3,662	3,925	4,400	4,712	4,931	5,152	5,534	5,761
16,290	Sewerage - treatment and disposal	15,870	16,153	16,879	18,580	20,141	20,632	20,678	21,154	21,856	23,225
3,688	Landuse	3,138	3,331	3,410	3,472	3,522	3,626	3,692	3,770	3,831	3,900
8,057	Water Supply	9,419	9,872	10,611	11,057	11,938	12,778	12,983	13,429	14,004	14,541
6,270	Solid Waste	6,067	6,259	6,731	6,977	7,181	7,401	7,634	7,851	8,118	8,531
2,606	Community Leadership	1,987	2,481	2,624	2,571	2,556	2,571	2,562	2,662	2,517	2,486
5,825	Healthy and Safe Communities	5,087	5,502	5,814	5,952	5,937	6,130	6,263	6,449	6,471	6,637
14,783	Provision of Roads and Footpaths	14,625	15,780	17,138	17,349	18,148	18,861	19,805	20,295	20,932	22,620
11,934	Community Spaces	10,078	11,087	12,641	13,570	13,826	14,512	14,850	15,077	15,561	16,063
2,482	Community Development	2,605	2,563	2,643	2,599	2,607	2,667	2,717	2,736	2,788	2,830
78,879	Total Operating Revenue	74,939	79,179	85,396	89,250	93,536	97,191	99,316	101,782	104,777	109,609
82,112	TOTAL OPERATING REVENUE (Statement of Comprehensive Income)	78,447	82,567	88,698	94,547	98,762	102,337	104,420	106,721	109,722	114,561
(3,234)	Variance	(3,507)	(3,388)	(3,302)	(5,297)	(5,226)	(5,146)	(5,104)	(4,939)	(4,945)	(4,952)
	Reconciling items										
3,234	Assets Vested	2,700	2,700	2,700	4,835	4,835	4,835	4,835	4,835	4,835	4,835
	Transfer to Retained Earnings										
	Gain on Revaluation of Derivative Financial instruments	691	617	518	373	296	212	168			
	Gain/(Loss) on revaluation of forestry	117	71	84	89	95	99	101	104	110	117
3,234		3,507	3,388	3,302	5,297	5,226	5,146	5,104	4,939	4,945	4,952

Financial Implications & Forecasts

Reconciliation between Prospective Cost of Service Statements and the Prospective Statement of Comprehensive Income contd

	TOTAL OPERATING EXPENDITURE (Activity Cost of Service Statements)										
3,380	Planning for the Future	2,756	3,029	3,218	3,115	3,018	3,065	2,875	2,857	3,051	2,930
3,170	Stormwater	3,081	3,179	3,353	3,540	3,823	4,040	4,191	4,339	4,545	4,767
16,476	Sewerage - treatment and disposal	14,980	15,498	16,183	16,380	17,081	17,266	17,278	17,607	17,810	18,950
3,880	Landuse	3,272	3,450	3,517	3,595	3,658	3,772	3,834	3,909	3,994	4,076
7,495	Water Supply	8,414	8,902	9,302	9,691	10,648	11,241	11,549	11,875	12,196	12,710
5,732	Solid Waste	5,841	6,022	6,464	6,696	6,888	7,088	7,310	7,512	7,747	8,122
4,296	Community Leadership	3,225	3,489	3,527	3,528	3,759	3,801	3,757	3,939	4,010	4,000
6,564	Healthy and Safe Communities	6,587	6,892	6,984	7,166	7,255	7,481	7,580	7,768	7,892	8,084
14,506	Provision of Roads and Footpaths	13,729	14,646	15,496	15,718	16,382	17,005	17,558	17,985	18,417	19,128
9,676	Community Spaces	10,210	10,732	11,277	11,783	12,021	12,400	12,645	12,765	13,190	13,685
2,615	Community Development	2,874	2,685	2,766	2,709	2,736	2,803	2,850	2,871	2,950	2,994
77,792	Total Operating Expenditure	74,969	78,524	82,089	83,922	87,268	89,962	91,428	93,427	95,803	99,445
77,792	TOTAL OPERATING EXPENDITURE (Statement of Comprehensive Income)	74,969	78,524	82,089	83,922	87,268	89,962	91,428	93,427	95,803	99,445
	Variance										
	Reconciling items										
	Loss on Revaluation of Derivative Financial Instruments										
4,321	Net Surplus per statement of Comprehensive Income	3,477	4,043	6,609	10,625	11,493	12,375	12,993	13,294	13,919	15,117
	OTHER COMPREHENSIVE INCOME										
31,632	Gains/(Loss) on property revaluation	27,916	25,849	26,162	26,956	29,794	33,882	32,613	35,491	40,841	46,769
31,632	Total other comprehensive income	27,916	25,849	26,162	26,956	29,794	33,882	32,613	35,491	40,841	46,769
35,952	TOTAL COMPREHENSIVE INCOME FOR THE YEAR	31,393	29,892	32,772	37,581	41,288	46,257	45,606	48,784	54,759	61,885

Prospective Statement of Changes in Equity

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
464,498	ACCUMULATED FUNDS AT START OF YEAR	466,384	469,861	473,904	480,513	491,138	502,631	515,006	527,999	541,293	555,211
4,321	Net Surplus for the year	3,477	4,043	6,609	10,625	11,493	12,375	12,993	13,294	13,919	15,117
468,819	Accumulated Funds at end of the year	469,861	473,904	480,513	491,138	502,631	515,006	527,999	541,293	555,211	570,328
712,089	ASSET REVALUATION RESERVES AT START OF YEAR	728,200	756,115	781,965	808,127	835,083	864,877	898,759	931,372	966,863	1,007,704
31,632	Revaluation Surplus	27,916	25,849	26,162	26,956	29,794	33,882	32,613	35,491	40,841	46,769
743,720	Revaluation Reserves at end of the year	756,115	781,965	808,127	835,083	864,877	898,759	931,372	966,863	1,007,704	1,054,472
1,212,539	EQUITY AT END OF YEAR	1,225,976	1,255,869	1,288,640	1,326,221	1,367,508	1,413,766	1,459,371	1,508,156	1,562,915	1,624,800

Prospective Statement of Cash Flows

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
CASH FLOWS FROM OPERATING ACTIVITIES											
Cash will be provided from:											
59,243	Rates	56,304	58,798	61,214	64,081	67,104	69,380	70,343	71,999	73,906	76,815
6,364	Subsidies	6,150	6,558	6,888	6,794	7,172	7,322	7,749	7,821	8,068	9,206
3,812	Contributions	2,484	3,069	5,527	5,819	6,229	7,103	7,481	7,843	8,265	8,636
9,402	Activity Revenue	9,952	10,231	11,200	11,941	12,367	12,678	12,996	13,332	13,701	14,064
15	Interest Received	15	15	15	15	15	15	15	15	15	15
78,837		74,905	78,672	84,843	88,651	92,887	96,499	98,584	101,010	103,955	108,735
Cash will be applied to:											
41,693	Payments to Suppliers	40,151	40,763	44,056	43,585	44,763	46,609	47,051	48,539	50,406	51,595
13,576	Payments to Employees	12,494	13,163	13,553	13,875	14,197	14,530	14,876	15,222	15,569	15,918
4,366	Finance Costs	4,176	4,315	4,584	5,221	6,282	6,051	5,850	5,370	4,557	5,024
59,635		56,821	58,240	62,192	62,681	65,243	67,190	67,777	69,131	70,531	72,537
19,202	Net Cash Inflow(outflow) from Operating Activities	18,084	20,432	22,651	25,970	27,644	29,308	30,807	31,879	33,423	36,198
CASH FLOWS FROM INVESTING ACTIVITIES											
Cash will be provided from:											
45	Investments Realised										
45	Sale of Property,Plant and Equipment	624	52	95	1,108	58	1,160	99	1,061	128	1,092
45		624	52	95	1,108	58	1,160	99	1,061	128	1,092
Cash will applied to:											
32,083	Purchase of Property,Plant and Equipment	30,029	24,723	31,773	29,763	25,321	29,289	22,539	23,844	31,680	54,457
967	Purchase of Intangible Assets	934	228	478	216	277	646	122	183	503	6
33,050		30,963	24,951	32,251	29,978	25,598	29,936	22,661	24,027	32,183	54,463
(33,005)	Net Cash Inflow(Outflow) from Investing Activities	(30,339)	(24,899)	(32,156)	(28,871)	(25,540)	(28,776)	(22,562)	(22,966)	(32,055)	(53,371)

Prospective Statement of Cash Flows contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
	CASH FLOWS FROM FINANCING ACTIVITIES										
15,946	Cash will be provided from: Loans Raised	11,713	7,333	12,988	8,356	6,848	5,533	2,301	6,503	1,674	19,907
3,035	Cash will be applied to: Repayment of Loans	(426)	2,948	3,528	5,593	8,775	5,942	10,518	15,272	3,317	2,775
12,911	Net Cash Inflow(Outflow) from Financing Activities	12,139	4,385	9,460	2,763	(1,927)	(409)	(8,217)	(8,770)	(1,644)	17,132
(893)	Net Increase(Decrease) in Cash Held	(116)	(82)	(45)	(138)	177	124	29	143	(275)	(41)
1,085	Add Cash at Start of Year	528	412	330	285	147	324	447	476	619	344
193	BALANCE OF CASH AT END OF YEAR	412	330	285	147	324	447	476	619	344	303

Note: Council does not use funds from contributions to fund operating expenditure (in accordance with sect.204 (1) (b) of the Local Government Act 2002. In addition, the portion of subsidies received from the New Zealand Transport Agency for qualifying capital projects for the Roothing Activity are not used to fund operating expenditure.

Prospective Statement of Financial Position A forecast for the ten years ending 30 June 2022

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
Current Assets											
193	Cash & cash equivalents	412	330	285	147	324	447	476	619	344	303
6,353	Debtors and other receivables	6,142	6,614	6,826	7,051	7,290	7,539	7,794	8,055	8,331	8,626
431	Inventories	416	416	416	416	416	416	416	416	416	416
6,977	Total Current Assets	6,970	7,361	7,528	7,614	8,030	8,403	8,686	9,091	9,092	9,346
Non-current Assets											
243	Postponed Rates	307	341	375	409	443	478	512	546	580	614
	Derivative financial investments										
284	Other financial assets	276	276	276	276	276	276	276	276	276	276
5,170	Intangible Assets	6,254	6,481	6,959	7,175	7,452	8,098	8,220	8,403	8,906	8,912
1,287,314	Property, Plant and Equipment	1,298,071	1,331,990	1,372,594	1,412,318	1,450,766	1,495,305	1,532,154	1,571,594	1,624,220	1,702,996
1,371	Forestry	2,554	2,624	2,708	2,797	2,892	2,991	3,092	3,196	3,305	3,422
1,294,383	Total Non-current Assets	1,307,461	1,341,713	1,382,913	1,422,975	1,461,829	1,507,148	1,544,254	1,584,015	1,637,287	1,716,220
1,301,360	TOTAL ASSETS	1,314,431	1,349,074	1,390,441	1,430,589	1,469,860	1,515,550	1,552,940	1,593,106	1,646,379	1,725,566
LIABILITIES											
Current Liabilities											
13,536	Creditors and Other Payables	14,670	15,800	16,306	16,842	17,414	18,008	18,617	19,240	19,901	20,605
756	Derivative financial investments	96	151	73	69	17	168				
1,634	Employee Entitlements	1,675	1,783	1,825	1,870	1,919	1,967	2,013	2,062	2,117	2,174
425	Provisions	400	400	400	400	400	400	400	400	400	400
28,956	Borrowings	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
45,308	Total Current Liabilities	17,842	19,134	19,605	20,181	20,750	21,543	22,030	22,703	23,418	24,179

Financial Implications & Forecasts

Prospective Statement of Financial Position contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
Non-current Liabilities											
1,085	Derivative financial investments	2,088	1,416	976	607	363					
266	Employee Entitlement Provisions	306	326	333	342	351	359	368	377	387	397
39,594	Financial Liabilities General	64,135	68,520	77,673	80,095	77,793	76,975	68,314	59,067	56,912	73,499
2,567	Provisions	4,084	3,809	3,213	3,143	3,095	2,908	2,856	2,803	2,748	2,690
43,513	Total Non-current Liabilities	70,613	74,071	82,196	84,187	81,601	80,242	71,538	62,247	60,047	76,587
88,821	TOTAL LIABILITIES	88,455	93,205	101,801	104,369	102,351	101,785	93,568	84,950	83,464	100,766
1,212,539	NET ASSETS	1,225,976	1,255,869	1,288,640	1,326,221	1,367,508	1,413,766	1,459,371	1,508,156	1,562,915	1,624,800
EQUITY											
172,513	Accumulated Balance	370,156	375,665	381,581	391,209	398,516	406,722	413,995	415,566	423,916	428,281
248,065	Restricted Reserves	33,357	33,357	35,439	35,439	35,439	39,886	39,886	39,886	44,978	46,748
48,241	Council Created Reserves ³	51,487	50,021	48,631	49,628	53,815	53,537	59,257	70,979	71,456	80,437
743,720	Asset Revaluation Reserves	770,977	796,826	822,988	849,944	879,738	913,621	946,234	981,724	1,022,565	1,069,334
1,212,539	TOTAL EQUITY	1,225,976	1,255,869	1,288,640	1,326,221	1,367,508	1,413,766	1,459,371	1,508,156	1,562,915	1,624,800

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
NOTE 3											
Council Created Reserves											
4,448	Depreciation	5,263	5,504	6,191	6,257	8,918	10,155	13,533	21,776	28,641	36,092
7,417	Retained earnings	9,478	6,853	4,904	3,800	3,773	3,763	3,753	3,752	3,747	3,727
36,376	Special purpose	36,746	37,664	37,536	39,571	41,124	39,619	41,971	45,451	39,068	40,618
48,241		51,487	50,021	48,631	49,628	53,815	53,537	59,257	70,979	71,456	80,437

Financial Reserves

The following statement of financial reserves concerns the council created reserves component of Council's equity. See item 4.3 of the significant account policies item in the **Financial Implications and Forecasts** section for further explanation.

The Council has an obligation to manage its revenues, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community; and to act in the best interest of its ratepayer as a whole and in part. This is known as fiduciary duty.

The management of financial reserves forms an integral component of meeting these obligations.

We have several types of council created reserves, which are monies set aside by the council for a specific purpose, and these are disaggregated into the following categories.

- Retained earnings
- Depreciation reserves
- Special reserves (which is broken down into headworks and other special reserves)
- LGA Contributions reserves

Statement of Financial Reserves

Retained Earnings

Council has 28 unique activities through which it delivers its services. These activities are individually funded through a variety of sources including rates and fees and charges. Not everyone in the district pays the same for each of these services and as such under our fiduciary duty we have an obligation to account for the funds collected and spent for each of these activities. At the end of that year we reconcile what we received against what we spent. The shortfall or surplus either comes out of or goes into the retained earnings for the relevant activity. This is the purpose of the retained earnings reserves.

Activities to which the fund relates		Opening Balance 2012/13 NZ\$000's	Transfers In 2012/13 - 2021/22 NZ\$000's	Transfers Out 2012/13 - 2021/22 NZ\$000's	Closing Balance 2021/22 NZ\$000's
District	Building Control, Cemeteries, Community Health & Safety, District Leadership, District Transportation, Emergency Management, Economic Development, Hazard Management, Landuse Management, Landuse Planning, Local Advocacy, Natural & Cultural Heritage, Strategic Planning, Social Development, Public Conveniences, Solid Waste, Wastewater, Domain Board Committees and Moanataiari Flood Protection Loan	7,547	0	5,389	2,158
Thames Community Board	Airfield, Halls, Harbour Facilities, Land Drainage, Library, Local Transportation, Moanataiari Flood Protection Loan, Parks & Reserves, Social Development, Strategic Planning, Swimming Pool, Stormwater, Land Drainage Schemes and Water Supplies	1,001	62	605	458
Coromandel/Colville Community Board	Halls, Harbour Facilities, Library, Local Transportation, Parks & Reserves, Social Development, Strategic Planning, Stormwater, Water Supply, Water Supply Loan.	212	84	164	132
Mercury Bay Community Board	Halls, Harbour Facilities, Library, Local Transportation, Parks & Reserves, Social Development, Strategic Planning, Stormwater and Water Supplies.	1,110	40	812	338
Tairua/Pauanui Community Board	Airfield, Halls, Harbour Facilities, Library, Local Transportation, Parks & Reserves, Social Development, Strategic Planning, Stormwater and Water Supplies	1,274	65	842	497
Whangamata Community Board	Halls, Harbour Facilities, Library, Local Transportation, Parks & Reserves, Social Development, Strategic Planning, Harbours, Stormwater and Water Supplies	575	0	432	144
Total Retained Earnings Reserves		11,719	252	8,244	3,727

Year end surplus or deficit rate revenue which can only be applied to fund either operating, capital renewals or capital increased levels of service expenditure in the area of benefit for which the rate was collected.

Depreciation Reserves

The Council's assets depreciate as they are consumed. As such, the cost of this depreciation (in most cases) is passed on to the consumer through either rates or fees and charges. There will normally be a timing difference between the collection of this depreciation charge and the utilisation of it to fund new capital works. This will create movements in these reserves.

These reserves are operated similarly to the retained earnings reserves except that these reserves can only be used for capital projects (but not for growth related capital expenditure) or debt reduction.

		Opening Balance 2012/13 NZ\$000's	Transfers In 2012/13 - 2021/22 NZ\$000's	Transfers Out 2012/13 - 2021/22 NZ\$000's	Closing Balance 2021/22 NZ\$000's
District	Strategic Planning, District Leadership, Emergency Management, Economic Development, Natural & Cultural Heritage, Cemeteries, Elderly Housing, Community Health & Safety, Public Conveniences, Solid Waste, Wastewater	732	104,031	89,799	14,965
Thames Community Board	Airfield, Halls, Harbour Facilities, Land Drainage, Library, Local Transportation, Moanataiari Flood Protection Loan, Parks & Reserves, Social Development, Strategic Planning, Swimming Pool, Stormwater & Water Supplies	1,329	26,061	23,925	3,465
Coromandel/Colville Community Board	Halls, Harbour Facilities, Library, Local Transportation, Parks & Reserves, Social Development, Strategic Planning, Stormwater and Water	640	6,272	4,687	2,225
Mercury Bay Community Board	Halls, Harbour Facilities, Library, Local Transportation, Parks & Reserves, Social Development, Strategic Planning, Stormwater and Water Supplies	1,233	26,455	18,991	8,698
Tairua/Pauanui Community Board	Airfield, Halls, Harbour Facilities, Library, Local Transportation, Parks & Reserves, Social Development, Strategic Planning, Stormwater and Water Supplies	461	15,799	14,995	1,265
Whangamata Community Board	Halls, Harbour Facilities, Library, Local Transportation, Parks & Reserves, Social Development, Strategic Planning, Stormwater and Water Supplies	1,598	13,545	9,669	5,474
Total Depreciation Reserves		5,994	192,164	162,066	36,092

Fixed Assets depreciation expense which can only be applied to fund Renewals or Increased level of service capital expenditure in the area of benefit which funded the depreciation expense.

Special Reserves

Special reserves consist of two main categories.

1. **Headworks**, which are contributions collected under the Resources Management Act. As such they can only be used in the activity and area for which they were collected and can only be used to fund capital projects. We have detailed these by district or community board level below.
2. **Other Special Reserves**, which are made up of the following reserves:
 - a) **Disaster reserve.** We use this to smooth out the financial impacts on the ratepayer that arise from the restoration of damage caused by frequent storm events that take place on the peninsula. We charge an annual amount (akin to an insurance premium), collected through the rates, that is used as and when required to fund the restoration work.
 - b) **Power NZ Reserve.** This results from the receipt of Power NZ shares some years ago which the Council sold and uses the proceeds as an internal source of borrowing rather than incurring external debt.
 - c) **Thames Urban General Purpose Reserve.** This reserve was created prior to the 1989 Local Government Act 2002 with funds from the sale of the local abattoir, electricity company, and milk treatment plant. Revenue is obtained through interest on the reserve account balance along with lease income from endowment farm land. The purpose of the reserve is to augment major community projects of a non-infrastructure basis that would not readily be funded from any other means. Non-infrastructure is deemed to mean any infrastructure which is not a road, water, sewer, wastewater or utility service. Projects are to be geographically constrained to the Thames Community Board Ward area.

		Opening Balance 2012/13 NZ\$000's	Transfers In 2012/13 - 2021/22 NZ\$000's	Transfers Out 2012/13 - 2021/22 NZ\$000's	Closing Balance 2021/22 NZ\$000's
District					
Power New Zealand Reserve	Proceeds from sale of Power NZ shares to be used solely to fund internal borrowing with all interest earned applied to subsidise the UAGC rate requirement	23,928	0	0	23,928
Disaster Reserve	Fund repairs to infrastructure caused by natural disasters after subsidies and insurance have been applied	1,003	7,500	4,275	4,228
General Purpose	Any one off, unbudgeted, Community Board project as approved by Council	206	0	0	206
Insurance Excess	Fund insurance excess of any legal settlements within Building Control, Community Health & Safety, Landuse Management and Land Information Memoranda activities	291	5,725	5,849	167
Solid Waste Levy	To fund any Waste Minimisation initiative	62	810	865	7
Roading	Contributions collected under RMA to be used for Roothing	12	0	0	12
Property	Proceeds from the sale of Council owned Land & Buildings to be used to fund purchase of Land or Buildings	812	4,000	0	4,812
Special Projects	Balance of \$1m allocated from Power NZ Reserve available to fund special 'one-off' community board projects as approved by Council	128	0	0	128

Financial Implications & Forecasts

Rates Postponement	To fund any shortfall between the net realisation on sale of a property and the amount outstanding for postponed rates and accrued charges at the time of sale.	8	0	0	8
Thames Community Board					
Urban General Purpose Reserve	To fund non infrastructural assets within the Thames Urban area	1,793	3,065	4,474	384
Land Subdivision Reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves	71	0	0	71
Off Street Parking Reserve	Reserve contributions collected under RMA to be used for acquisition or development of Parking	0	0	0	0
Coromandel/Colville Community Board					
Land Subdivision Reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves	402	0	0	402
Off Street Parking Reserve	Reserve contributions collected under RMA to be used for acquisition or development of Parking	7	0	0	7
Water Unused Loan Reserve	Balance of loan raised to fund water extension	48	0	48	0
Water Headworks Reserve	Reserve contributions collected under RMA to be used for funding of Increased Levels of Service Projects within water	194	0	190	4
Mercury Bay Community Board					
Whitianga Land Subdivision Reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves	1,596	0	1,483	113
Off Street Parking Reserve	Reserve contributions collected under RMA to be used for acquisition or development of Parking	56	0	0	56
Tairua/Pauanui Community Board					
Land Subdivision Reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves	1,723	0	0	1,723
Off Street Parking Reserve	Reserve contributions collected under RMA to be used for acquisition or development of Parking	44	0	44	0
Whangamata Community Board					
Land Subdivision Reserve	Reserve contributions collected under RMA to be used for acquisition or development of reserves	1,397	0	691	706
Off Street Parking Reserve	Reserve contributions collected under RMA to be used for acquisition or development of Parking	70	0	0	70
Water Headworks Reserve	Reserve contributions collected under RMA to be used for funding of Increased Levels of Service Projects within water	302	0	0	302
Total Special Reserves		34,152	21,101	17,919	37,334

Includes contributions collected under the Resource Management Act which can only be used in the area and for the purpose for which they were levied as well as a few specific reserves such as the Disaster Relief Reserve, Thames Urban General Purpose Reserve and the Power New Zealand Reserve.

LGA Contributions Reserves

These reserves reflect funds collected and distributed under the Council's Development Contributions Policy. These funds may only be applied to the funding of Additional Capacity expenditure for activities for which they were they were levied.

		Opening Balance	Transfers In	Transfers Out	Closing Balance
		2012/13 NZ\$000's	2012/13 - 2021/22 NZ\$000's	2012/13 - 2021/22 NZ\$000's	2021/22 NZ\$000's
District	Cemeteries, Public Conveniences, District Leadership, District Transportation, Solid Waste and Wastewater	296	24,106	23,617	194
Thames Community Board	Airfield, Library, Swimming Pool, Parks & Reserves, Local Transportation, Stormwater and Water	211	2,529	2,451	289
Coromandel/Colville Community Board	Local Transportation, Parks & Reserves, Stormwater and Water	412	2,280	1,840	852
Mercury Bay Community Board	Halls, Library, Harbour, Parks & Reserves, Local Transportation, Stormwater and Water	818	15,428	15,497	749
Tairua/Pauanui Community Board	Library, Halls, Harbour, Parks & Reserves, Local Transportation, Stormwater and Water	172	5,343	5,107	63
Whangamata Community Board	Local Transportation, Halls, Parks & Reserves, Stormwater and Water	1,089	4,391	4,342	1,138
Total LGA Contributions Reserves		2,062	54,077	52,854	3,284

Funding Impact Statement

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
SOURCES OF OPERATING FUNDING											
17,603	General Rates,uniform annual general charges,rates penalties	15,091	16,848	18,043	18,160	18,312	18,775	19,054	19,497	19,338	19,443
40,353	Targeted rates(other than a targeted rate for water supply)	39,679	40,881	42,140	44,924	47,831	49,675	50,367	51,606	53,707	56,549
2,624	Subsidies and grants for operating purposes	2,243	2,384	2,622	2,594	2,711	2,825	2,908	2,992	3,082	3,174
10,146	Fees,charges and targeted rates for water supply	10,827	11,166	12,287	13,127	13,749	14,306	14,855	15,410	16,027	16,675
15	Interest and dividends from Investments	15	15	15	15	15	15	15	15	15	15
739	Local authorities fuel tax,fines,infringement fees and other receipts	754	779	802	827	851	875	902	931	961	992
71,480	Total operating funding	68,609	72,073	75,909	79,647	83,468	86,471	88,101	90,450	93,130	96,849
Applications of operating funding											
55,269	Payments to staff and suppliers	52,645	55,183	58,165	58,049	59,590	61,790	62,590	64,443	66,699	68,286
4,366	Finance costs	4,176	4,315	4,584	5,221	6,282	6,051	5,850	5,370	4,557	5,024
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
59,635	Total applications of operating funding	56,821	59,497	62,749	63,270	65,872	67,841	68,440	69,813	71,256	73,309
11,845	Surplus(deficit) of operating funding	11,788	12,576	13,160	16,377	17,596	18,630	19,661	20,637	21,874	23,539
SOURCES OF CAPITAL FUNDING											
3,740	Subsidies and grants for capital expenditure	3,908	4,174	4,266	4,200	4,461	4,498	4,840	4,829	4,987	6,031
3,658	Development and financial contributions	2,422	2,933	5,221	5,404	5,606	6,222	6,375	6,503	6,661	6,730
12,911	Increase/(decrease) in Debt	12,139	4,385	9,153	2,422	(2,303)	(818)	(8,660)	(9,247)	(2,155)	16,587
45	Gross proceeds from sale of assets	624	52	95	1,108	58	1,160	99	1,061	128	1,092
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
20,354	Total sources of capital funding	19,092	11,543	18,735	13,133	7,823	11,061	2,655	3,146	9,620	30,440

Financial Implications & Forecasts

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
	Application of capital funding										
	Capital expenditure										
4,955	- to meet additional demand	4,717	2,742	6,831	4,771	3,506	7,566	2,885	2,776	7,701	25,756
17,520	- to improve the level of service	13,857	9,796	13,190	12,792	9,577	8,780	5,890	7,429	9,536	13,050
10,575	- to replace existing assets	12,388	12,413	12,230	12,415	12,515	13,590	13,886	13,822	14,945	15,658
(851)	Increase(decrease) in reserves	(82)	(832)	(356)	(469)	(179)	(244)	(346)	(243)	(689)	(485)
0	Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0
32,199	Total applications of capital funding	30,881	24,119	31,895	29,510	25,419	29,691	22,315	23,784	31,493	53,979
(11,845)	Surplus(deficit) of capital funding	(11,788)	(12,576)	(13,160)	(16,377)	(17,596)	(18,630)	(19,661)	(20,637)	(21,874)	(23,539)
(0)	FUNDING BALANCE	0	0	0	0	0	(0)	0	0	(0)	0

In the interests of transparency we provide two sets of financial information.

1. the usual Generally Accepted Accounting Principles (GAAP) regulated statements of financial position, comprehensive income and the like; and
2. a funding impact statement.

Key differences between these two sets of information are that GAAP regulated financial statements as the name suggests must adhere to GAAP requirements. The Funding Impact Statement (FIS) is intended to make the sources and applications of Council funds more transparent to its stakeholders than might be the case if only the usual GAAP financial statements were provided.

As such the FIS is meant to show only flows of funding and therefore exclude vested assets, revaluations and depreciation. It is therefore, by necessity, exempt from the GAAP requirements but it must follow a prescribed format.

The Council level FIS

- links the Councils Revenue and Financing Policy, the annual setting of rates, fees, development contributions and the annual borrowing requirement;
- sets out the revenue and financing mechanisms that will be used in each year along with an indicative level or amount of funds to come from each mechanism; and
- shows the planned application of funds in each year.

Funding Impact Statement (Note 4)

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
RATING MECHANISMS											
8,877	General Rate	8,329	8,629	9,135	9,414	9,892	10,206	10,401	10,661	11,003	11,214
8,076	Uniform Annual General Charge	6,082	7,539	8,228	8,065	7,740	7,890	7,972	8,155	7,655	7,549
Targeted Rates											
3,156	Solid Waste Collection and Recycling	2,706	2,773	2,348	2,422	2,476	2,555	2,631	2,694	2,793	3,025
29	Moanataiari Flood Protection Loan	5	5	5	5	5	5	5	5	5	5
10	Pitoone Investigation Area Loan	12	0	0	0	0	0	0	0	0	0
34	Land Drainage	20	24	37	39	39	40	40	40	41	41
5,304	Local Works and Services (rate in \$)	5,732	6,043	6,376	6,692	6,795	7,078	7,287	7,388	7,640	7,937
4,094	Local Works and Services (fixed charge)	4,192	4,488	4,727	4,929	4,973	5,151	5,259	5,284	5,553	5,828
15,696	Wastewater	14,280	14,321	14,379	15,974	17,193	17,379	17,254	17,563	18,090	19,257
102	Wastewater Loans	106	100	99	102	109	109	109	109	109	109
2,222	Stormwater	2,209	2,116	2,405	2,578	2,892	3,079	3,219	3,359	3,608	3,753
6,410	Water	7,215	7,603	8,063	8,464	9,508	10,226	10,344	10,725	11,209	11,707
90	Water Loans	89	85	84	86	91	92	92	92	92	93
613	Economic Development	551	554	590	548	555	572	575	580	601	604
2,608	Roading and Building Control	2,575	2,783	3,041	3,099	3,210	3,407	3,567	3,783	3,980	4,205
57,321	Sub Total	54,105	57,064	59,518	62,418	65,478	67,786	68,756	70,438	72,380	75,327
650	Penalties	680	680	680	680	680	680	680	680	680	680

Financial Implications & Forecasts

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
57,971	Sub Total	54,785	57,744	60,198	63,098	66,158	68,466	69,436	71,118	73,060	76,007
1,314	Water Supplied by Volume	1,553	1,561	1,569	1,582	1,595	1,607	1,640	1,654	1,668	1,682
59,285	TOTAL	56,338	59,305	61,767	64,680	67,753	70,073	71,076	72,771	74,728	77,689

Funding Impact Statement (Note 5)

Total Revenue Required	Rates 2012/2013 (GST Exclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge Plus GST @ applicable rate
8,329,281	General Rate (Partially funds district social development, district strategic planning, landuse planning, hazards, building control, community health and safety, district transportation, stormwater, solid waste and landuse management in compliance with the Revenue and Financing policy)	Every rating unit in the district	Rate in the \$ on land value	Farming and Horticultural	Ratio 0.6	672,743,800	\$0.000524
				Rural Other	Ratio 1.0	827,741,800	\$0.000874
				Industrial and Commercial	Ratio 1.0	498,978,500	\$0.000874
				Commercial Forestry	Ratio 1.0	44,282,000	\$0.000874
				Residential	Ratio 1.0	7,727,620,550	\$0.000874
				Off-shore Island (used)	Ratio 0.5	62,675,000	\$0.000437
				Off-shore Island (unused)	Ratio 0.1	5,593,000	\$0.000087
6,081,821	Uniform Annual General Charge (Partially funds district leadership, representation, local advocacy, cemeteries, libraries, public conveniences, economic development, district strategic planning, landuse planning, hazards, natural and cultural heritage, building control, emergency management, community health and safety, district transportation and landuse management in compliance with the Revenue and Financing policy)	Every rating unit in the district	Fixed amount for each separately used or inhabited part of a rating unit			27,888	\$218.08
2,705,703	Targeted Rates and Activities Funded Solid Waste Collection and Recycling (Partially funds solid waste activity in compliance with the Revenue and Financing Policy)	Every rating unit in the district to which there is provision or availability to the land of the solid waste collection and recycling service	Fixed amount for each separately used or inhabited part of a rating unit	Thames Community	Ratio 1.0000	5,202	\$103.72
				Coromandel/Colville Community	Ratio 1.0000	2,061	\$103.72
				Mercury Bay Community	Ratio 1.0962	7,562	\$113.70
				Tairua/Pauanui Community	Ratio 1.1731	3,752	\$121.68
				Whangamata Community	Ratio 1.1731	5,227	\$121.68

Financial Implications & Forecasts

Total Revenue Required	Rates 2012/2013 (GST Exclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge Plus GST @ applicable rate
4,875	Moanataiari Flood Protection Loan (Funds loan servicing for flood protection)	Every rating unit in the defined area of benefit where no election to make a lump sum has been made	Fixed amount for each rating unit			26	\$177.26
		Every rating unit in the defined area of benefit where an election to make a lump sum has been made	Fixed amount for each rating unit			3	\$88.63
12,310	Pitoone Investigation Area (Funds loan servicing for Investigations)	Every rating unit in the defined Pitoone investigation area where no election make a lump sum has been made	Fixed amount for each rating unit			15	\$820.70
10,675	Matatoki Land Drainage Scheme (Funds land drainage)	Every rating unit in the defined drainage area	Rate in the \$ on land value			68,128,750	\$0.000157
9,450	Hikutaia/Wharepoa Land Drainage Scheme (Funds land drainage)	Every rating unit in the defined drainage area	Rate in the \$ on land value			50,044,000	\$0.000189
1,292,542	Local Works and Services Thames (Partially funds airfield, halls, parks and reserves, swimming pool, local social development, land drainage, hazard, local transport and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Thames Community Area	Rate in the \$ on land value	Farming and Horticultural	Ratio 1.0	180,041,800	\$0.001074
				Rural Other	Ratio 1.0	133,909,350	\$0.001074
				Industrial and Commercial	Ratio 1.0	136,781,000	\$0.001074
				Commercial Forestry	Ratio 1.0	2,690,000	\$0.001074
				Residential	Ratio 1.0	750,555,200	\$0.001074
				Off-shore Island (used)	Ratio 0.5	0	
1,208,930	Local Works and Services Thames (Partially funds halls, library, parks and reserves, local strategic planning,	Every rating unit in the Thames Community Area	Fixed amount for each separately used or inhabited part of a rating unit	Farming and Horticultural, Rural Other, Residential and Off-shore Islands	Ratio 0.1	5,711	\$211.68
				Off-shore Island (unused)	Ratio 0.1	0	

Financial Implications & Forecasts

Total Revenue Required	Rates 2012/2013 (GST Exclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge Plus GST @ applicable rate
	swimming pool, local transportation and harbours in compliance with the Revenue and Financing Policy)		Fixed amount for each rating unit	Industrial and Commercial and Commercial Forestry			
548,428	Local Works and Services Coromandel/Colville (Partially funds halls, parks and reserves, local social development, local transportation and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Coromandel/Colville Community Area	Rate in the \$ on land value	Farming and Horticultural Rural Other Industrial and Commercial Commercial Forestry Residential Off-shore Island (used) Off-shore Island (unused)	Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 0.5 Ratio 0.1	121,365,500 186,988,350 37,722,500 3,650,000 490,547,550 14,975,000 5,048,000	\$0.000647 \$0.000647 \$0.000647 \$0.000647 \$0.000647 \$0.000323 \$0.000065
288,402	Local Works and Services Coromandel/Colville (Partially funds halls, library, parks and reserves, local strategic planning, local transportation and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Coromandel/Colville Community Area	Fixed amount for each separately used or inhabited part of a rating unit	Farming and Horticultural, Rural Other, Residential and Off-shore Islands		2,725	\$105.84
			Fixed amount for each rating unit	Industrial and Commercial and Commercial Forestry			
1,860,007	Local Works and Services Mercury Bay (Partially funds halls, parks and reserves, hazards, local social development, local transportation and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Mercury Bay Community Area	Rate in the \$ on land value	Farming and Horticultural Rural Other Industrial and Commercial Commercial Forestry Residential Off-shore Island (used) Off-shore Island (unused)	Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 0.5 Ratio 0.1	261,765,500 370,944,000 163,642,000 11,147,000 2,983,192,300 38,000,000 0	\$0.000488 \$0.000488 \$0.000488 \$0.000488 \$0.000488 \$0.000244 0
1,237,307	Local Works and Services Mercury Bay (Partially funds halls, libraries, parks and reserves, local strategic	Every rating unit in the Mercury Bay Community Area	Fixed amount for each separately used or inhabited part of a rating unit	Farming and Horticultural, Rural Other, Residential and Off-shore Islands		9,070	\$136.42

Financial Implications & Forecasts

Total Revenue Required	Rates 2012/2013 (GST Exclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge Plus GST @ applicable rate
		planning, local transportation and harbours in compliance with the Revenue and Financing Policy)	Fixed amount for each rating unit	Industrial and Commercial and Commercial Forestry			
978,667	Local Works and Services Tairua/Pauanui (Partially funds airfield, halls, parks and reserves, local social development, local transportation and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Tairua/Pauanui Community Area	Rate in the \$ on land value	Farming and Horticultural Rural Other Industrial and Commercial Commercial Forestry Residential Off-shore Island (used) Off-shore Island (unused)	Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 0.5 Ratio 0.1	72,896,000 62,528,500 72,348,000 8,800,000 1,707,714,500 9,700,000 545,000	\$0.000507 \$0.000507 \$0.000507 \$0.000507 \$0.000507 \$0.000254 \$0.000051
723,163	Local Works and Services Tairua/Pauanui (Partially funds halls, libraries, parks and reserves, local strategic planning, local transportation and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Tairua/Pauanui Community Area	Fixed amount for each separately used or inhabited part of a rating unit	Farming and Horticultural, Rural Other, Residential and Off-shore Islands		4,385	\$164.92
			Fixed amount for each rating unit	Industrial and Commercial and Commercial Forestry			
1,052,493	Local Works and Services Whangamata (Partially funds halls, parks and reserves, local social development, local transportation and harbours in compliance with the Revenue and Financing Policy)	Every rating unit in the Whangamata Community Area	Rate in the \$ on land value	Farming and Horticultural Rural Other Industrial and Commercial Commercial Forestry Residential Off-shore Island (used) Off-shore Island (unused)	Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 1.0 Ratio 0.5 Ratio 0.1	36,675,000 73,371,600 88,485,000 17,995,000 1,795,611,000 0 0	\$0.000523 \$0.000523 \$0.000523 \$0.000523 \$0.000523 0 0
734,331	Local Works and Services Whangamata (Partially funds halls, library, parks and reserves, local strategic planning,	Every rating unit in the Whangamata Community Area	Fixed amount for each separately used or inhabited part of a rating unit	Farming and Horticultural, Rural Other, Residential and Off-shore Islands		5,520	\$133.03

Financial Implications & Forecasts

Total Revenue Required	Rates 2012/2013 (GST Exclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge Plus GST @ applicable rate
		local transportation and harbours in compliance with the Revenue and Financing Policy)	Fixed amount for each rating unit	Industrial and Commercial and Commercial Forestry			
14,280,193	Wastewater (Funds wastewater)	Every rating unit in the district to which there is provision or availability of the wastewater service	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or urinal within the rating unit	Residential Non-residential uses: 1 water closet/urinal > 1 water closet/urinal for each water closet/urinal	Ratio 1.0 Ratio 1.0 Ratio 0.5	17,261 278 3,387	\$699.67 \$699.67 \$349.83
			Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 0.75	1,570	\$524.75
4,023	Wastewater Loan (Whangapoua Rd) (Funds loan servicing for wastewater)	Every rating unit in the defined area of benefit where no election to make a lump sum has been made	Fixed amount for each rating unit			10	\$402.29
102,128	Wastewater Loan (Cooks Beach) (Funds loan servicing for wastewater for exiting users)	Every rating unit in the defined area of benefit where no election to make a lump sum has been made	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or urinal within the rating unit	Residential Non-residential uses: 1 water closet/urinal > 1 water closet/urinal for each water closet/urinal	Ratio 1.0 Ratio 1.0 Ratio 0.5	126 2 0	\$675.22 \$675.22 \$337.61
			Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 1.0	4	\$675.22
		Every rating unit in the defined area of benefit where an election to make a lump sum has been made	Fixed amount for each separately used or inhabited part of a rating unit, on each water closet or urinal within the rating unit	Residential Non-residential uses: 1 water closet/urinal > 1 water closet/urinal	Ratio 0.5 Ratio 0.5 Ratio 0.25	31 1 9	\$337.61 \$337.61 \$168.81

Financial Implications & Forecasts

Total Revenue Required	Rates 2012/2013 (GST Exclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge Plus GST @ applicable rate
				for each water closet/urinal			
			Fixed amount for each rating unit	The availability to the land of the wastewater service (not connected)	Ratio 0.5	2	\$337.61
710,744	Stormwater (Thames) (Funds stormwater)	Every rating unit in the defined urban areas of the Thames community	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 1.0	4,704	\$150.19
		Every rating unit in the defined rural areas of the Thames community	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 0.60	47	\$90.12
227,607	Stormwater (Thames) (Funds stormwater)	Every rating unit in the defined urban areas of the Thames community	Rate in the \$ on the value of improvements		Ratio 1.0	707,218,000	\$0.000320
		Every rating unit in the defined rural areas of the Thames community	Rate in the \$ on the value of improvements		Ratio 0.60	6,071,000	\$0.000192
80,876	Stormwater (Coromandel) (Funds stormwater)	Every rating unit in the defined urban areas of the Coromandel/Colville community	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 1.0	1,074	\$64.16
		Every rating unit in the defined rural areas of the Coromandel/Colville community	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 0.60	311	\$38.49

Financial Implications & Forecasts

Total Revenue Required	Rates 2012/2013 (GST Exclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge Plus GST @ applicable rate
26,959	Stormwater (Coromandel) (Funds stormwater)	Every rating unit in the defined urban areas of the Coromandel/Colville community	Rate in the \$ on the value of improvements		Ratio 1.0	155,181,500	\$0.000155
		Every rating unit in the defined rural areas of the Coromandel/Colville community	Rate in the \$ on the value of improvements		Ratio 0.60	31,504,000	\$0.000093
479,033	Stormwater (Mercury Bay) (Funds stormwater)	Every rating unit in the defined urban areas of the Mercury Bay community	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 1.0	7,619	\$61.50
		Every rating unit in the defined rural areas of the Mercury Bay community	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 0.60	283	\$36.90
159,678	Stormwater (Mercury Bay) (Funds stormwater)	Every rating unit in the defined urban areas of the Mercury Bay community	Rate in the \$ on the value of improvements		Ratio 1.0	1,169,205,500	\$0.000134
		Every rating unit in the defined rural areas of the Mercury Bay community	Rate in the \$ on the value of improvements		Ratio 0.60	40,472,000	\$0.000080
124,506	Stormwater (Tairua) (Funds stormwater)	Every rating unit in the defined urban area of Tairua	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 1.0	1,593	\$78.16
		Every rating unit in the defined rural area of Tairua	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 0.60	0	\$46.89

Financial Implications & Forecasts

Total Revenue Required	Rates 2012/2013 (GST Exclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge Plus GST @ applicable rate
41,502	Stormwater (Tairua) (Funds stormwater)	Every rating unit in the defined urban area of Tairua	Rate in the \$ on the value of improvements		Ratio 1.0	243,036,500	\$0.000171
		Every rating unit in the defined rural area of Tairua	Rate in the \$ on the value of improvements		Ratio 0.60	0	\$0.000102
110,781	Stormwater (Pauanui) (Funds stormwater)	Every rating unit in the defined urban area of Pauanui	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 1.0	2,415	\$45.87
		Every rating unit in the defined rural area of Pauanui	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 0.60	0	\$27.52
36,927	Stormwater (Pauanui) (Funds stormwater)	Every rating unit in the defined urban area of Pauanui	Rate in the \$ on the value of improvements		Ratio 1.0	456,731,500	\$0.000081
		Every rating unit in the defined rural area of Pauanui	Rate in the \$ on the value of improvements		Ratio 0.60	0	\$0.000049
158,063	Stormwater (Whangamata) (Funds stormwater)	Every rating unit in the defined urban area of Whangamata	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 1.0	5,230	\$29.90
		Every rating unit in the defined rural area of Whangamata	Fixed amount for each separately used or inhabited part of a rating unit		Ratio 0.60	94	\$17.94

Financial Implications & Forecasts

Total Revenue Required	Rates 2012/2013 (GST Exclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge Plus GST @ applicable rate
52,687	Stormwater (Whangamata) (Funds stormwater)	Every rating unit in the defined urban area of Whangamata	Rate in the \$ on the value of improvements		Ratio 1.0	818,936,500	\$0.000063
			Rate in the \$ on the value of improvements		Ratio 0.60	23,050,000	\$0.000038
7,215,027	Water (Funds water)	Every rating unit in the district to which there is provision or availability of the Council water service	Fixed amount for each separately used or inhabited part of a rating unit	The provision to the land of the water service (connected) and metered and within a scheduled reading scheme	Ratio 1.0	7,173	\$229.62
			Fixed amount for each separately used or inhabited part of a rating unit	The provision to the land of the water service (connected) but not metered or metered but not within a scheduled reading scheme	Ratio 1.0	10,894	\$446.09
			Fixed amount for each rating unit	The availability to the land of the water service (not connected)	Ratio 0.75	2,117	\$334.57
1,552,772	Water Supplied by Volume (Funds water)	Every rating unit that is connect to a meter where a scheduled reading	Fixed amount for each cubic metre			1,634,496	\$0.95
89,388	Water Loan (Coromandel) (Funds loan servicing for water)	Every rating unit in the defined area of benefit where no election to make	Fixed amount for each rating unit			275	\$318.11

Financial Implications & Forecasts

Total Revenue Required	Rates 2012/2013 (GST Exclusive)	Categories on which Rate is Set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Unit of Measure	Rate or Charge Plus GST @ applicable rate
		a lump sum has been made					
		Every rating unit in the defined area of benefit where an election to make a lump sum has been made	Fixed amount for each rating unit			12	\$159.05
551,454	Economic Development (Partially funds economic development in compliance with the Revenue and Financing Policy)	Every rating unit in the district defined for differential purposes as industrial and commercial	Rate in the \$ on the value of improvements	Industrial and Commercial	Ratio 1.0	649,025,000	\$0.000850
2,575,213	District Transportation and Building Control (Partially funds district transportation and building control in compliance with the Revenue and Financing Policy)	Every rating unit in the district	Rate in the \$ on capital value			14,360,553,050	\$0.000179

55,657,944 **TOTAL**
N.B. Does not include penalties

Allocation of Rates to Activities 2012/2013 (GST exclusive)

Uniform Annual General Charge and Fixed Targeted Rates for Works and Services

The following schedule indicates how the uniform annual general charge, and targeted rates set on a fixed basis, are spent on individual activities

	UAGC	Local Works & Services Charge				
	District	Thames	Coromandel Colville	Mercury Bay	Tairua Pauanui	Whangamata
District Leadership	\$39.11					
Representation	\$0.99					
Local Advocacy	\$23.58					
District Strategic Planning	\$18.12					
Local Strategic Planning		\$12.72	\$13.52	\$2.57	\$6.62	\$5.91
Landuse Planning	\$6.90					
Hazard Management	\$1.02					
Emergency Management	\$11.51					
Economic Development	\$8.41					
Community Health & Safety	\$12.85					
Building Control	\$13.98					
District Transportation	\$40.75					
Local Transportation		\$17.14	\$11.35	\$14.93	\$18.59	\$18.55
Cemeteries	\$7.50					
Halls		\$22.25	\$15.70	\$14.20	\$10.69	\$22.73
Swimming Pools		\$43.03				\$0.00
Libraries	\$5.55	\$69.93	\$13.23	\$32.39	\$41.19	\$19.20
Harbour Facilities		\$5.59	\$0.54	\$7.91	\$16.59	\$11.66
Local Parks & Reserves		\$41.02	\$51.50	\$64.42	\$71.24	\$54.98
Natural & Cultural Heritage	\$3.97					
Public Conveniences	\$18.28					
Landuse Management	\$5.56					
	\$218.08	\$211.68	\$105.84	\$136.42	\$164.92	\$133.03

Allocation of Rates to Activities 2012/2013 (GST exclusive)

General Rate and Targeted Rate for Works and Services

The following schedule indicates how the proportion of general rates, and targeted rates set as a rate in the dollar on land value, are spent on individual activities, for each \$10,000 of land value (assuming a differential of 1.0)

	General Rate District	Local Works & Services Rate				
		Thames	Coromandel Colville	Mercury Bay	Tairua Pauanui	Whangamata
Strategic Planning	\$0.79					
Landuse Planning	\$0.85					
Hazards	\$0.14	\$0.29				
Community Health & Safety	\$0.10					
Building Control	\$0.29					
Social Development	\$0.66	\$1.31	\$1.12	\$0.85	\$0.38	\$0.74
District Transportation	\$2.52					
Local Transportation		\$1.90	\$0.85	\$0.83	\$0.99	\$1.19
Airfields		\$0.46			\$0.16	
Halls		\$0.30	\$0.13	\$0.10	\$0.06	\$0.18
Swimming Pools		\$0.80				
Harbour Facilities		\$0.25	\$0.50	\$0.14	\$0.36	\$0.18
Parks & Reserves		\$5.39	\$3.87	\$2.96	\$3.12	\$2.94
Landuse Management	\$1.45					
Stormwater	\$0.98					
Solid Waste	\$0.96					
Land Drainage		\$0.04				
	\$8.74	\$10.74	\$6.47	\$4.88	\$5.07	\$5.23

Financial Implications & Forecasts

Analysis of Targeted Rates for Works & Services 2012/2013 (GST exclusive)

	Rate in \$	Fixed Charge	Total Rates
Thames Community Board			
Airfield	54,957		54,957
Local Transportation	228,397	97,884	326,281
Halls	36,302	127,059	163,361
Harbours	29,968	31,940	61,908
Hazards	35,003		35,003
Land Drainage	5,031		5,031
Library		399,386	399,386
Parks and Reserves	649,230	234,289	883,519
Social Development	157,204		157,204
Strategic Planning		72,632	72,632
Swimming Pool	96,450	245,741	342,191
Total	1,292,542	1,208,930	2,501,472
Coromandel/Colville Community Board			
Local Transportation	72,171	30,930	103,101
Halls	10,855	42,795	53,650
Harbours	42,624	1,460	44,084
Library		36,053	36,053
Parks and Reserves	328,151	140,316	468,467
Social Development	94,627		94,627
Strategic Planning		36,848	36,848
Total	548,428	288,402	836,829
Mercury Bay Community Board			
Local Transportation	315,866	135,371	451,237
Halls	36,347	128,762	165,109
Hazards	1,539		1,539
Harbours	52,561	71,776	124,337
Library		293,799	293,799
Parks and Reserves	1,131,159	584,261	1,715,420

	Rate in \$	Fixed Charge	Total Rates
Social Development	322,535		322,535
Strategic Planning		23,339	23,339
Total	1,860,007	1,237,307	3,097,315
Tairua/Pauanui Community Board			
Airfield	31,310		31,310
Local Transportation	190,188	81,509	271,697
Halls	11,718	46,873	58,591
Harbours	69,927	72,756	142,683
Libraries		180,588	180,588
Parks and Reserves	601,901	312,391	914,292
Social Development	73,623		73,623
Strategic Planning		29,046	29,046
Total	978,667	723,163	1,701,830
Whangamata Community Board			
Local Transportation	238,954	102,409	341,363
Halls	35,871	125,455	161,326
Harbours	36,038	64,375	100,413
Library		105,983	105,983
Parks and Reserves	592,997	303,496	896,493
Social Development	148,633		148,633
Strategic Planning		32,614	32,614
Total	1,052,493	734,331	1,786,824

Financials For Our Services

This section contains for each group of activities:

- estimated expenses and revenue statement
- estimated capital funding requirements
- property, plant and equipment projects

Introduction

As outlined in the **Our Services** section in volume one, we group our many services into activities and *groups of activities*. The **Our Services** section in volume one details what each group of activities includes.

This section here sets out the financial statements for each *group of activities*. For each group of activities you will find:

- **estimated expenses and revenue statement** - the cost of operating the activities, and where it will be funded from
- **estimated capital funding requirements** - the capital expenditure required to deliver the activities and where it will be funded from.
- **property, plant and equipment projects** - a list of planned capital projects and how much they will cost.

Activity Content

The activities are set out on the following pages in the following order:

Community Leadership activity group:

- District Leadership
- Local Advocacy

Planning for the Future activity group:

- Strategic Planning
- Land Use Planning
- Hazard Management

Healthy and Safe Communities activity group:

- Emergency Management
- Building Control
- Community Health and Safety

Roads and Footpaths activity group:

- District Transportation
- Local Transportation

Community Spaces activity group

- Airfields
- Cemeteries
- Community Centres and Halls
- Public Conveniences
- Harbour Facilities
- Libraries
- Parks and Reserves
- Swimming Pools

Community Development activity group:

- Economic Development
- Social Development

Stormwater activity group

- Stormwater
- Land Drainage

Wastewater activity group

Land Use activity group

- Land Use Management
- Land Information Memoranda
- Natural and Cultural Heritage

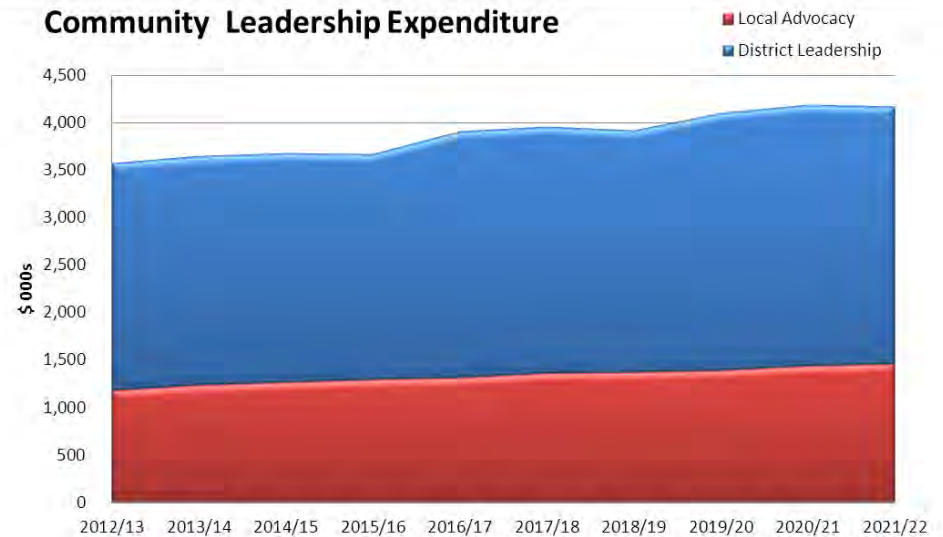
Water Supply activity group

Solid Waste activity group



Community Leadership Activity Group

Community Leadership Expenditure



TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's	TOTAL NZ\$000's
District Leadership											
Operating Expenditure	2,133	2,330	2,330	2,304	2,527	2,532	2,478	2,639	2,677	2,644	24,594
Capital Expenditure	259	86	76	66	66	66	66	66	67	67	886
Total	2,392	2,416	2,406	2,370	2,593	2,598	2,544	2,706	2,744	2,711	25,479
Local Advocacy											
Operating Expenditure	1,183	1,237	1,269	1,298	1,319	1,361	1,371	1,397	1,443	1,460	13,338
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
Total	1,183	1,237	1,269	1,298	1,319	1,361	1,371	1,397	1,443	1,460	13,338
TOTAL COMMUNITY LEADERSHIP											
Operating Expenditure	3,316	3,567	3,600	3,602	3,846	3,892	3,849	4,036	4,120	4,104	37,931
Capital Expenditure	259	86	76	66	66	66	66	66	67	67	886
TOTAL	3,575	3,653	3,676	3,668	3,912	3,958	3,915	4,102	4,187	4,171	38,817

Estimated Revenue and Expenses Statement - Community Leadership

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING REVENUE											
3	Activity Revenue										
	Contributions	9	14	40	46	58	76	91	108	132	174
2,603	Subsidies										
	General Funds	1,979	2,467	2,584	2,525	2,498	2,495	2,470	2,555	2,385	2,312
2,606	Total Operating Revenue	1,987	2,481	2,624	2,571	2,556	2,571	2,562	2,662	2,517	2,486
OPERATING EXPENDITURE											
2,962	District Leadership	2,042	2,252	2,258	2,230	2,440	2,441	2,386	2,542	2,567	2,541
1,335	Local Advocacy	1,183	1,237	1,269	1,298	1,319	1,361	1,371	1,397	1,443	1,460
4,296	Total Operating Expenditure ¹	3,225	3,489	3,527	3,528	3,759	3,801	3,757	3,939	4,010	4,000
(1,690)	Operating Surplus/(Deficit)	(1,238)	(1,008)	(903)	(957)	(1,203)	(1,230)	(1,195)	(1,277)	(1,493)	(1,514)
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
(1,690)	Capital Funding	(1,238)	(1,008)	(903)	(957)	(1,203)	(1,230)	(1,195)	(1,277)	(1,493)	(1,514)
	Development Contributions Reserves										
	Other Special Reserves										
	Retained Earnings Reserves										
(1,690)		(1,238)	(1,008)	(903)	(957)	(1,203)	(1,230)	(1,195)	(1,277)	(1,493)	(1,514)
Note 1											
166	Depreciation expense included in operating expenditure	11	15	19	22	26	30	34	45	50	56

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

Our Services: Community Leadership

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded.

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
2,606	Total Operating Revenue	1,987	2,481	2,624	2,571	2,556	2,571	2,562	2,662	2,517	2,486
(3)	Less Contributions	(9)	(14)	(40)	(46)	(58)	(76)	(91)	(108)	(132)	(174)
3	Plus AC debt contributions	1	3	12	17	26	40	53	68	91	134
1,197	Plus Internal Interest Revenue	1,216	1,081	1,002	1,061	1,319	1,374	1,359	1,466	1,724	1,785
	Plus Operating Loans Raised	88									
43	Plus Additional Capacity Interest Loans Raised	46	38	27	24	26	9				
530	Plus Transfers from Retained Earnings										
96	Plus Transfers from Depreciation Reserves										1
4,473		3,330	3,589	3,624	3,627	3,869	3,918	3,882	4,089	4,200	4,231
4,296	Total Operating Expenditure	3,225	3,489	3,527	3,528	3,759	3,801	3,757	3,939	4,010	4,000
72	Plus Internal Interest Expense	91	78	73	73	87	91	92	97	111	103
105	Plus Operating/ILOS Loans Repayments	15	22	25	25	23	25	27	30	32	35
	Plus AC Interest Loan Repayments							6	23	48	93
	Plus Transfers to Reserves										
4,473		3,330	3,589	3,624	3,627	3,869	3,918	3,882	4,089	4,200	4,231

Estimated Capital Funding Requirements - Community Leadership

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
CAPITAL EXPENDITURE										
355	259	86	76	66	66	66	66	66	67	67
355	259	86	76	66	66	66	66	66	67	67
105	15	22	25	25	23	25	27	30	32	35
348	54	12	31	32	35	40	48	66	92	137
808	328	119	131	123	124	132	141	162	190	239

Estimated Capital Funding Requirements - Community Leadership contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
FUNDED BY											
(1,690)	Operating Surplus/(Deficit)	(1,238)	(1,008)	(903)	(957)	(1,203)	(1,230)	(1,195)	(1,277)	(1,493)	(1,514)
(72)	Less/(Plus) Internal Interest Expense	(91)	(78)	(73)	(73)	(87)	(91)	(92)	(97)	(111)	(103)
(1,762)	Loans Raised (internal and external)	(1,328)	(1,086)	(975)	(1,031)	(1,290)	(1,321)	(1,287)	(1,374)	(1,604)	(1,617)
	Operating Expenses	88									
236	Renewals and Increased Levels of Service	233	56	43	31	27	23	20	9	4	
	Additional Capacity for Growth										
43	Additional Capacity Interest	46	38	27	24	26	9				
	Asset Disposals										
	Investments Realised										
215	Depreciation Reserves	27	30	33	36	39	43	47	58	62	68
348	Development Contributions Reserves	47	1	3	3	3	3	3	4	4	4
	Other Special Reserves										
	Unfunded Depreciation										
1,197	Internal Interest Revenue	1,216	1,081	1,002	1,061	1,319	1,374	1,359	1,466	1,724	1,785
530	Retained Earnings Reserves										
808	Total Funding Applied	328	119	131	123	124	132	141	162	190	239

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Funding Impact Statement - Community Leadership

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF OPERATING FUNDING											
2,598	General Rates, uniform annual general charges, rates penalties	1,974	2,462	2,580	2,521	2,494	2,491	2,466	2,550	2,381	2,308
(0)	Targeted rates(other than a targeted rate for water supply)	0	0	(0)	0	0	0	0	(0)	(0)	(0)
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
3	Fees, charges and targeted rates for water supply	1	3	12	17	26	40	53	68	91	134
1,197	Internal charges and overheads recovered	1,216	1,081	1,002	1,061	1,319	1,374	1,359	1,466	1,724	1,785
4	Local authorities fuel tax, fines ,infringement fees, and other receipts	4	4	4	4	4	4	4	4	4	4
3,804	Total operating funding	3,196	3,551	3,598	3,603	3,843	3,908	3,882	4,089	4,200	4,230
Applications of operating funding											
1,622	Payments to staff and suppliers	982	1,043	1,026	1,008	1,153	1,126	1,114	1,255	1,227	1,219
78	Finance costs	91	93	96	104	123	117	113	103	83	81
2,668	Internal charges and overheads applied	2,242	2,431	2,477	2,490	2,570	2,649	2,622	2,678	2,810	2,803
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
4,368	Total applications of operating funding	3,316	3,567	3,600	3,602	3,846	3,892	3,849	4,036	4,120	4,104
(564)	Surplus(deficit) of operating funding	(120)	(16)	(2)	1	(2)	16	33	53	80	127

Funding Impact Statement - Community Leadership contd

A forecast for the ten years ending 30 June 2022

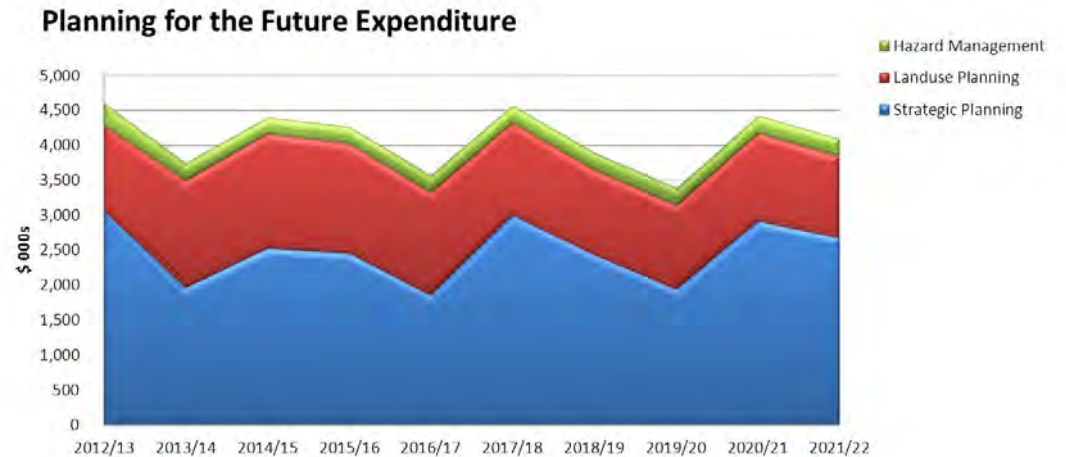
Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF CAPITAL FUNDING											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
0	Development and financial contributions	7	11	28	29	32	37	39	39	40	41
(173)	Increase/(decrease) in Debt (including internal borrowing)	298	60	14	(2)	(6)	(33)	(56)	(87)	(119)	(172)
0	Gross proceeds from sale of assets Lump sum contributions	0	0	0	0	0	0	0	0	0	0
(173)	Total sources of capital funding	306	71	42	26	26	4	(17)	(48)	(79)	(132)
Applications of capital funding											
Capital expenditure											
0	- to meet additional demand	0	0	0	0	0	0	0	0	0	0
355	- to improve the level of service	259	86	76	66	66	66	66	66	67	67
0	- to replace existing assets	0	0	0	0	0	0	0	0	0	0
(1,093)	Increase(decrease) in reserves	(73)	(31)	(36)	(38)	(42)	(47)	(50)	(61)	(66)	(72)
0	Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0
(738)	Total applications of capital funding	186	55	40	28	24	20	16	5	1	(5)
564	Surplus(deficit) of capital funding	120	16	2	(1)	2	(16)	(33)	(53)	(80)	(127)
0	FUNDING BALANCE	0	(0)	(0)	(0)	(0)	0	0	(0)	0	0

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements.

Property Plant and Equipment Projects - Community Leadership

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
33	Thames Administration Building	40	61	50	41	41	41	41	41	41	41
207	Thames Administration Building - Roof	80									
115	Thames County Building	139	25	25	26	25	25	25	26	26	26
355		259	86	76	66	66	66	66	66	67	67

Planning for the Future Activity Group



TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2012/2014 NZ\$000's	Forecast 2012/2015 NZ\$000's	Forecast 2012/2016 NZ\$000's	Forecast 2012/2017 NZ\$000's	Forecast 2012/2018 NZ\$000's	Forecast 2012/2019 NZ\$000's	Forecast 2012/2020 NZ\$000's	Forecast 2012/2021 NZ\$000's	Forecast 2012/2022 NZ\$000's	TOTAL NZ\$000's
Strategic Planning											
Operating Expenditure	1,247	1,277	1,376	1,334	1,333	1,528	1,442	1,428	1,572	1,530	14,067
Capital Expenditure	1,828	695	1,154	1,121	528	1,475	995	517	1,350	1,145	10,807
Total	3,075	1,972	2,530	2,455	1,860	3,003	2,437	1,945	2,922	2,675	24,874
Landuse Planning											
Operating Expenditure	1,211	1,541	1,634	1,574	1,479	1,325	1,216	1,213	1,256	1,169	13,618
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
Total	1,211	1,541	1,634	1,574	1,479	1,325	1,216	1,213	1,256	1,169	13,618
Hazard Management											
Operating Expenditure	321	234	235	239	244	247	247	243	248	249	2,506
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
Total	321	234	235	239	244	247	247	243	248	249	2,506
TOTAL PLANNING FOR THE FUTURE											
Operating Expenditure	2,779	3,052	3,245	3,147	3,055	3,100	2,905	2,884	3,076	2,948	30,192
Capital Expenditure	1,828	695	1,154	1,121	528	1,475	995	517	1,350	1,145	10,807
TOTAL	4,607	3,746	4,400	4,268	3,583	4,575	3,901	3,401	4,426	4,092	40,999

Our Services: Planning for the Future Activity

Estimated Revenue and Expenses Statement - Planning for the Future

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
OPERATING REVENUE											
25	Activity Revenue	77	58	59	26	27	27	63	64	91	92
	Contributions										
	Subsidies										
3,590	General Funds	2,784	2,988	3,183	3,172	3,252	3,273	3,140	3,143	3,074	2,922
3,615	Total Operating Revenue	2,861	3,046	3,242	3,198	3,279	3,300	3,202	3,207	3,165	3,014
OPERATING EXPENDITURE											
1,599	Strategic Planning	1,247	1,277	1,376	1,334	1,333	1,528	1,442	1,428	1,572	1,530
1,491	Landuse Planning	1,211	1,537	1,623	1,557	1,459	1,308	1,202	1,204	1,250	1,167
290	Hazard Management	297	215	219	224	226	229	230	226	229	232
3,380	Total Operating Expenditure ¹	2,756	3,029	3,218	3,115	3,018	3,065	2,875	2,857	3,051	2,930
235	Operating Surplus/(Deficit)	105	17	24	83	261	235	327	350	114	85
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
(623)	Capital Funding	(652)	(742)	(736)	(617)	(439)	(565)	(473)	(450)	(686)	(715)
	Development Contributions Reserves										
855	Other Special Reserves	757	759	760	700	700	800	800	800	800	800
3	Retained Earnings Reserves										
235		105	17	24	83	261	235	327	350	114	85
Note 1											
105	Depreciation expense included in operating expenditure	95	112	125	130	138	149	157	163	168	180

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded

Our Services: Planning for the Future Activity

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
3,615	Total Operating Revenue	2,861	3,046	3,242	3,198	3,279	3,300	3,202	3,207	3,165	3,014
	Less Contributions										
583	Plus AC debt contributions	497	438	440	460	567	599	575	599	717	722
	Plus Internal Interest Revenue		300	300	200						
	Plus Operating Loans Raised										
	Plus Additional Capacity Interest Loans Raised										
45	Plus Transfer from Special Reserves										
48	Plus Asset Sales	124	52	95	108	58	160	99	61	128	92
	Plus Transfers from Retained Earnings	86									
	Plus Transfers from Depreciation Reserves										
4,291		3,568	3,837	4,077	3,965	3,904	4,060	3,877	3,867	4,010	3,829
3,380	Total Operating Expenditure	2,756	3,029	3,218	3,115	3,018	3,065	2,875	2,857	3,051	2,930
24	Plus Internal Interest Expense	24	22	27	32	37	35	30	27	24	18
29	Plus Operating/ILOS Loans Repayments	31	27	72	118	149	160	171	184	134	81
	Plus AC Interest Loan Repayments										
	Less Unfunded Depreciation										
858	Plus Transfers to Reserves	757	759	760	700	700	800	800	800	800	800
4,291		3,568	3,837	4,077	3,965	3,904	4,060	3,877	3,867	4,010	3,829

Our Services: Planning for the Future Activity

Estimated Capital Funding Requirements - Planning for the Future

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
	CAPITAL EXPENDITURE										
1,586	Property, Plant and Equipment (incl Intangible Assets) Renewals Increased Level of Service Additional Capacity for Growth	1,828	695	1,154	1,121	528	1,475	995	517	1,350	1,145
1,586		1,828	695	1,154	1,121	528	1,475	995	517	1,350	1,145
29	Loan Repayments (internal and external) Renewals and Increased Levels of Service Additional Capacity for Growth	31	27	72	118	149	160	171	184	134	81
1,615	Total Capital Funding Requirements	1,859	721	1,226	1,239	677	1,635	1,167	701	1,484	1,225

Our Services: Planning for the Future Activity

Estimated Capital Funding Requirements - Planning for the Future contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
FUNDED BY											
(623)	Operating Surplus/(Deficit)	(652)	(742)	(736)	(617)	(439)	(565)	(473)	(450)	(686)	(715)
(24)	Less/(Plus) Internal Interest Expense	(24)	(22)	(27)	(32)	(37)	(35)	(30)	(27)	(24)	(18)
(647)	Loans Raised (internal and external)	(676)	(764)	(763)	(649)	(476)	(600)	(503)	(477)	(711)	(734)
	Operating Expenses										
	Renewals and Increased Levels of Service		300	300	200						
	Additional Capacity for Growth										
	Additional Capacity Interest										
45	Asset Disposals	124	52	95	108	58	160	99	61	128	92
	Investments Realised										
1,586	Depreciation Reserves	1,828	695	1,154	1,121	528	1,475	995	517	1,350	1,145
	Development Contributions Reserves										
	Other Special Reserves										
	Unfunded Depreciation										
583	Internal Interest Revenue	497	438	440	460	567	599	575	599	717	722
48	Retained Earnings Reserves	86									
1,615	Total Funding Applied	1,859	721	1,226	1,239	677	1,635	1,167	701	1,484	1,225

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Funding Impact Statement - Planning for the Future

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF OPERATING FUNDING											
3,334	General Rates, uniform annual general charges, rates penalties	2,506	2,740	2,973	2,958	3,034	3,051	2,915	2,916	2,844	2,690
254	Targeted rates(other than a targeted rate for water supply)	276	246	208	212	217	221	223	225	228	231
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
25	Fees, charges and targeted rates for water supply	77	58	59	26	27	27	63	64	91	92
583	Internal charges and overheads recovered	497	438	440	460	567	599	575	599	717	722
2	Local authorities fuel tax, fines, infringement fees, and other receipts	2	2	2	2	2	2	2	2	2	2
4,198	Total operating funding	3,358	3,484	3,682	3,658	3,846	3,900	3,778	3,806	3,882	3,737
Applications of operating funding											
1,759	Payments to staff and suppliers	1,300	1,528	1,660	1,522	1,396	1,385	1,179	1,160	1,289	1,152
26	Finance costs	24	27	36	45	53	45	37	29	18	15
1,618	Internal charges and overheads applied	1,455	1,497	1,549	1,580	1,606	1,671	1,689	1,696	1,769	1,781
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
3,404	Total applications of operating funding	2,779	3,052	3,245	3,147	3,055	3,100	2,905	2,884	3,076	2,948
794	Surplus(deficit) of operating funding	579	433	437	510	791	800	872	922	806	789

Funding Impact Statement - Planning for the Future contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF CAPITAL FUNDING											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
(29)	Increase/(decrease) in Debt (including internal borrowing)	(31)	273	228	82	(149)	(160)	(171)	(184)	(134)	(81)
45	Gross proceeds from sale of assets Lump sum contributions	124	52	95	108	58	160	99	61	128	92
15	Total sources of capital funding	93	326	323	190	(91)	0	(72)	(122)	(6)	11
Applications of capital funding											
Capital expenditure											
0	- to meet additional demand	0	0	0	0	0	0	0	0	0	0
0	- to improve the level of service	0	0	0	0	0	0	0	0	0	0
1,586	- to replace existing assets	1,828	695	1,154	1,121	528	1,475	995	517	1,350	1,145
(776)	Increase(decrease) in reserves	(1,156)	64	(394)	(421)	172	(675)	(195)	283	(550)	(345)
0	Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0
810	Total applications of capital funding	671	759	760	700	700	800	800	800	800	800
(794)	Surplus(deficit) of capital funding	(579)	(433)	(437)	(510)	(791)	(800)	(872)	(922)	(806)	(789)
0	FUNDING BALANCE	0	(0)	0	0	0	0	(0)	0	(0)	(0)

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements Statements.

Our Services: Planning for the Future Activity

Property, Plant and Equipment Projects - Planning for the Future

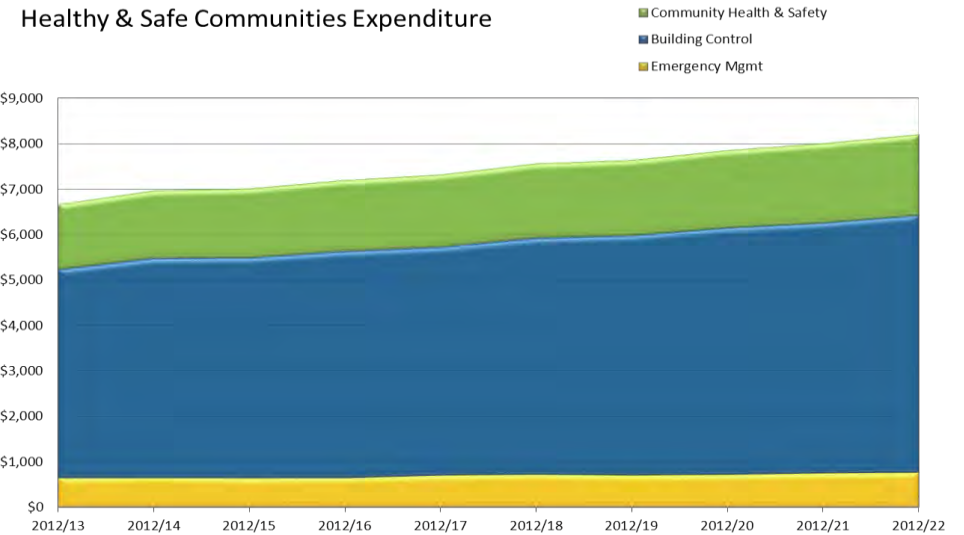
Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/204 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
533	Computer Software	574	154	322	162	6	546	6	6	423	6
458	Computer Hardware	554	115	294	521	125	263	560	134	326	567
111	Video Conference	0	0	0	0	0	0	0	0	0	0
214	Furniture & Fittings	188	237	110	61	182	126	129	69	104	231
271	Plant & Vehicles	512	189	429	377	216	540	300	308	496	339
1,586		1,828	695	1,154	1,121	528	1,475	995	517	1,350	1,145

The forecast spend on software in 2015/2016; 2016/2017 and again in 2021/2022 includes the forecast replacement of a number of the Council's core software systems, which will have exceeded their useful life by this point in time. Depending on the Council's business needs, these replacements may be deferred.

The forecast spend on hardware is based on a three year replacement cycle. Because the Council's operations are very dependent on IT infrastructure this policy allows us to keep up with improvements in technology and reliability. Depending on the Council's business needs some of these replacements may be deferred or the funding approach reconsidered in the future.

Our Services: Health and Safe Communities

Healthy and Safe Communities Activity Group



TOTAL ACTIVITY COSTS	Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's	TOTAL NZ\$000's
Emergency Management											
Operating Expenditure	578	601	619	633	651	671	687	704	723	742	6,609
Capital Expenditure	78	80	27	28	63	65	30	31	32	32	465
Total	656	681	646	661	714	736	717	734	755	774	7,075
Building Control											
Operating Expenditure	4,581	4,802	4,841	4,975	5,014	5,191	5,258	5,418	5,505	5,653	51,239
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
Total	4,581	4,802	4,841	4,975	5,014	5,191	5,258	5,418	5,505	5,653	51,239
Community Health and Safety											
Operating Expenditure	1,435	1,494	1,529	1,563	1,599	1,640	1,672	1,704	1,750	1,787	16,171
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
Total	1,435	1,494	1,529	1,563	1,599	1,640	1,672	1,704	1,750	1,787	16,171
TOTAL HEALTHY AND SAFE COMMUNITIES											
Operating Expenditure	6,593	6,897	6,989	7,171	7,264	7,502	7,618	7,825	7,978	8,182	74,019
Capital Expenditure	78	80	27	28	63	65	30	31	32	32	465
TOTAL	6,671	6,977	7,016	7,199	7,327	7,567	7,648	7,856	8,009	8,214	74,485

Estimated Revenue and Expenses Statement - Healthy and Safe Communities

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING REVENUE											
3,407	Activity Revenue	3,324	3,448	3,542	3,687	3,819	3,880	3,928	3,974	4,023	4,095
0	Contributions	0	0	0	0	0	0	0	0	0	0
0	Subsidies	0	0	0	0	0	0	0	0	0	0
2,418	General Funds	1,763	2,054	2,272	2,264	2,118	2,249	2,335	2,475	2,448	2,543
5,825	Total Operating Revenue	5,087	5,502	5,814	5,952	5,937	6,130	6,263	6,449	6,471	6,637
OPERATING EXPENDITURE											
585	Emergency Management	578	601	619	633	651	671	687	704	723	742
4,245	Building Control	4,581	4,802	4,841	4,975	5,011	5,176	5,226	5,366	5,426	5,562
1,734	Community Health and safety	1,428	1,488	1,524	1,558	1,593	1,634	1,666	1,698	1,743	1,780
6,564	Total Operating Expenditure ¹	6,587	6,892	6,984	7,166	7,255	7,481	7,580	7,768	7,892	8,084
(739)	Operating Surplus/(Deficit)	(1,500)	(1,390)	(1,170)	(1,215)	(1,318)	(1,352)	(1,317)	(1,319)	(1,422)	(1,446)
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
(769)	Capital Funding	(1,723)	(1,614)	(1,396)	(1,215)	(1,318)	(1,352)	(1,317)	(1,319)	(1,422)	(1,446)
0	Development Contributions Reserves	0	0	0	0	0	0	0	0	0	0
30	Other Special Reserves	223	224	226	0	0	0	0	0	0	0
0	Retained Earnings Reserves	0	0	0	0	0	0	0	0	0	0
(739)		(1,500)	(1,390)	(1,170)	(1,215)	(1,318)	(1,352)	(1,317)	(1,319)	(1,422)	(1,446)
Note 1											
40	Depreciation expense included in operating expenditure	48	55	60	62	67	72	77	80	82	85

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

Our Services: Health and Safe Communities

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded.

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
5,825	Total Operating Revenue	5,087	5,502	5,814	5,952	5,937	6,130	6,263	6,449	6,471	6,637
	Less Contributions										
779	Plus AC debt contributions										
	Plus Internal Interest Revenue	732	623	604	650	759	822	846	912	1,090	1,179
0	Plus Operating Loans Raised	0	0	0	0	218	542	540	537	534	532
	Plus Additional Capacity Interest Loans Raised										
181	Plus Transfer from Special Reserves	830	830	830	830	612	288	290	293	296	298
0	Plus Transfers from Retained Earnings	1,000	1,000	800	0	0	0	0	0	0	0
	Plus Transfers from Depreciation Reserves										
6,785		7,649	7,955	8,048	7,432	7,526	7,781	7,939	8,191	8,391	8,646
6,564	Total Operating Expenditure	6,587	6,892	6,984	7,166	7,255	7,481	7,580	7,768	7,892	8,084
6	Plus Internal Interest Expense	7	5	5	5	9	21	38	58	85	98
3	Plus Operating/ILOS Loans Repayments	3	3	4	4	3	19	60	103	149	198
	Plus AC Interest Loan Repayments										
211	Plus Transfers to Reserves	1,053	1,054	1,056	257	258	260	261	263	264	266
6,785		7,649	7,955	8,048	7,432	7,526	7,781	7,939	8,191	8,391	8,646

Estimated Capital Funding Requirements - Healthy and Safe Communities

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
	CAPITAL EXPENDITURE										
	Property, Plant and Equipment (incl. Intangible Assets)										
0	Renewals	0	0	0	0	0	0	0	0	0	0
67	Increased Level of Service	78	80	27	28	63	65	30	31	32	32
0	Additional Capacity for Growth	0	0	0	0	0	0	0	0	0	0
67		78	80	27	28	63	65	30	31	32	32
	Loan Repayments (internal and external)										
3	Renewals and Increased Levels of Service	3	3	4	4	3	19	60	103	149	198
0	Additional Capacity for Growth	0	0	0	0	0	0	0	0	0	0
69	Total Capital Funding Requirements	81	83	31	32	66	84	90	134	180	231

Estimated Capital Funding Requirements - Healthy and Safe Communities

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
	FUNDED BY										
(769)	Operating Surplus/(Deficit)	(1,723)	(1,614)	(1,396)	(1,215)	(1,318)	(1,352)	(1,317)	(1,319)	(1,422)	(1,446)
(6)	Less/(Plus) Internal Interest Expense	(7)	(5)	(5)	(5)	(9)	(21)	(38)	(58)	(85)	(98)
(776)		(1,729)	(1,620)	(1,401)	(1,219)	(1,327)	(1,372)	(1,355)	(1,376)	(1,507)	(1,545)
	Loans Raised (internal and external)										
0	Operating Expenses	0	0	0	0	0	0	0	0	0	0
0	Renewals and Increased Levels of Service	0	0	0	0	218	542	540	537	534	532
0	Additional Capacity for Growth	0	0	0	0	0	0	0	0	0	0
0	Additional Capacity Interest	0	0	0	0	0	0	0	0	0	0
0	Asset Disposals	0	0	0	0	0	0	0	0	0	0
67	Depreciation Reserves	78	80	27	28	63	65	30	31	32	32
0	Development Contributions Reserves	0	0	0	0	0	0	0	0	0	0
0	Other Special Reserves	0	0	0	573	354	28	29	30	31	32
0	Unfunded Depreciation	0	0	0	0	0	0	0	0	0	0
0	Internal Interest Revenue	1,000	1,000	800	0	0	0	0	0	0	0
779	Retained Earnings Reserves	732	623	604	650	759	822	846	912	1,090	1,179
69	Total Funding Applied	81	83	31	32	66	84	90	134	180	231

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Funding Impact Statement - Healthy and Safe Communities

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF OPERATING FUNDING											
2,121	General Rates, uniform annual general charges, rates penalties	1,569	1,816	1,962	1,960	1,858	1,925	1,980	2,040	1,969	1,996
295	Targeted rates(other than a targeted rate for water supply)	191	235	308	302	257	322	352	433	476	544
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
3,185	Fees, charges and targeted rates for water supply	3,120	3,237	3,327	3,467	3,593	3,649	3,691	3,731	3,773	3,838
779	Internal charges and overheads recovered	732	623	604	650	759	822	846	912	1,090	1,179
224	Local authorities fuel tax, fines, infringement fees and other receipts	206	213	218	223	229	235	240	246	252	259
6,604	Total operating funding	5,819	6,125	6,418	6,602	6,696	6,951	7,109	7,361	7,561	7,816
Applications of operating funding											
2,228	Payments to staff and suppliers	2,809	2,928	2,928	3,025	3,019	3,113	3,106	3,199	3,203	3,303
7	Finance costs	7	6	6	7	12	27	47	61	64	78
4,336	Internal charges and overheads applied	3,778	3,963	4,055	4,139	4,233	4,362	4,465	4,565	4,711	4,802
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
6,571	Total applications of operating funding	6,593	6,897	6,989	7,171	7,264	7,502	7,618	7,825	7,978	8,182
33	Surplus(deficit) of operating funding	(774)	(772)	(571)	(569)	(568)	(551)	(509)	(464)	(417)	(366)

Funding Impact Statement - Healthy and Safe Communities contd

A forecast for the ten years ending 30 June 2022

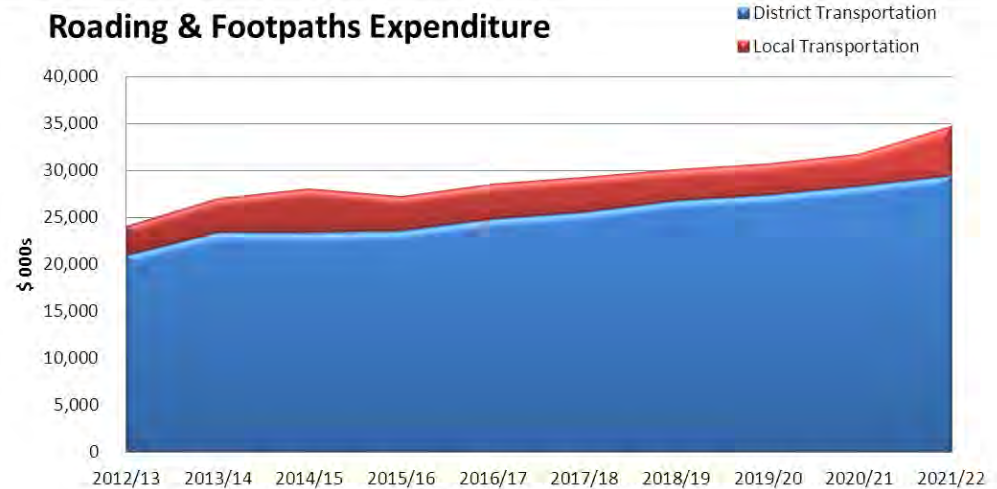
Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF CAPITAL FUNDING											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
(3)	Increase/(decrease) in Debt (including internal borrowing)	(3)	(3)	(4)	(4)	214	523	480	434	386	334
0	Gross proceeds from sale of assets Lump sum contributions	0	0	0	0	0	0	0	0	0	0
(3)	Total sources of capital funding	(3)	(3)	(4)	(4)	214	523	480	434	386	334
Applications of capital funding											
Capital expenditure											
0	- to meet additional demand	0	0	0	0	0	0	0	0	0	0
67	- to improve the level of service	78	80	27	28	63	65	30	31	32	32
0	- to replace existing assets	0	0	0	0	0	0	0	0	0	0
(37)	Increase(decrease) in reserves	(855)	(856)	(602)	(601)	(417)	(92)	(59)	(61)	(63)	(64)
0	Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0
30	Total applications of capital funding	(777)	(776)	(574)	(573)	(354)	(28)	(29)	(30)	(31)	(32)
(33)	Surplus(deficit) of capital funding	774	772	571	569	568	551	509	464	417	366
(0)	FUNDING BALANCE	0	0	0	0	0	0	0	0	0	0

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements.

Property, Plant and Equipment Projects - Healthy and Safe Communities

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
	Emergency Management										
23	Emergency Management - Plant	26	27	27	28	29	29	30	31	32	32
43	Warning Systems	52	53			34	35				
67		78	80	27	28	63	65	30	31	32	32

Roads and Footpaths Activity Group



TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's	TOTAL NZ\$000's
District Transportation											
Operating Expenditure	12,489	13,279	14,118	14,237	14,969	15,595	16,124	16,674	17,294	17,941	152,718
Capital Expenditure	8,459	10,110	9,237	9,304	9,839	9,951	10,648	10,681	11,033	11,488	100,751
Total	20,949	23,389	23,355	23,540	24,808	25,546	26,771	27,354	28,328	29,429	253,469
Local Transportation											
Operating Expenditure	1,524	1,675	1,749	1,931	2,019	2,126	2,234	2,252	2,335	2,494	20,338
Capital Expenditure	1,621	1,984	3,002	1,757	1,792	1,638	1,129	1,080	1,118	2,783	17,905
Total	3,146	3,658	4,751	3,688	3,811	3,765	3,363	3,332	3,453	5,277	38,243
ROADS AND FOOTPATHS											
Operating Expenditure	14,014	14,954	15,866	16,167	16,987	17,721	18,358	18,925	19,629	20,435	173,056
Capital Expenditure	10,081	12,094	12,239	11,060	11,631	11,590	11,777	11,761	12,152	14,272	118,656
TOTAL	24,094	27,047	28,105	27,228	28,619	29,311	30,135	30,686	31,781	34,706	291,712

Estimated Revenue and Expenses Statement - Roads and Footpaths

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING REVENUE											
490	Activity Revenue	803	828	854	880	906	933	962	993	1,027	1,060
349	Contributions	147	202	519	537	608	718	770	810	853	893
6,362	Subsidies	6,148	6,556	6,886	6,792	7,170	7,320	7,747	7,819	8,066	9,203
7,581	General Funds	7,527	8,193	8,879	9,140	9,464	9,891	10,327	10,673	10,986	11,463
14,783	Total Operating Revenue	14,625	15,780	17,138	17,349	18,148	18,861	19,805	20,295	20,932	22,620
OPERATING EXPENDITURE											
12,892	District Transportation	12,275	13,030	13,819	13,880	14,475	14,997	15,431	15,832	16,193	16,752
1,614	Local Transportation	1,454	1,616	1,677	1,838	1,907	2,008	2,127	2,153	2,223	2,376
14,506	Total Operating Expenditure ¹	13,729	14,646	15,496	15,718	16,382	17,005	17,558	17,985	18,417	19,128
277	Operating Surplus/(Deficit)	896	1,134	1,642	1,632	1,766	1,857	2,247	2,310	2,515	3,492
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
225	Capital Funding	852	1,118	1,622	1,632	1,766	1,857	2,247	2,287	2,462	3,492
52	Development Contributions Reserves	44	16	7	0	0	0	0	22	53	0
0	Other Special Reserves	0	0	0	0	0	0	0	0	0	0
0	Retained Earnings Reserves	0	0	12	0	0	0	0	0	0	0
277		896	1,134	1,642	1,632	1,766	1,857	2,247	2,310	2,515	3,492
5,497	Note 1 Depreciation expense included in operating expenditure	5,907	6,047	6,204	6,363	6,509	6,730	6,942	7,111	7,305	7,565

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

Our Services: Roads and Footpaths

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
14,783	Total Operating Revenue	14,625	15,780	17,138	17,349	18,148	18,861	19,805	20,295	20,932	22,620
(349)	Less Contributions	(147)	(202)	(519)	(537)	(608)	(718)	(770)	(810)	(853)	(893)
7	Plus AC debt contributions	2	5	21	31	50	78	103	128	155	184
625	Plus Internal Interest Revenue	778	665	655	709	875	939	978	1,047	1,260	1,367
162	Plus Operating Loans Raised										
	Plus Additional Capacity Interest Loans Raised	138	145	151	177	236	214	188	156	122	103
(3,740)	Less Subsidy applied to Capital Expenditure ¹	(3,908)	(4,174)	(4,266)	(4,200)	(4,461)	(4,498)	(4,840)	(4,829)	(4,987)	(6,031)
715	Plus Transfer from Special Reserves	342	456	456	342	399	456	456	456	456	456
559	Plus Transfers from Retained Earnings	0	67	0	25	27	11	10	1	5	20
55	Plus Transfers from Depreciation Reserves	113	113	126	355	406	666	644	324	334	391
12,817		11,943	12,855	13,761	14,252	15,072	16,009	16,573	16,768	17,424	18,217
14,506	Total Operating Expenditure	13,729	14,646	15,496	15,718	16,382	17,005	17,558	17,985	18,417	19,128
288	Plus Internal Interest Expense	284	308	370	449	605	716	800	940	1,213	1,306
71	Plus Operating/ILOS Loans Repayments	127	128	141	380	424	680	650	324	334	391
	Plus AC Interest Loan Repayments							0	1	0	1
(2,048)	Less Unfunded Depreciation	(2,198)	(2,227)	(2,259)	(2,296)	(2,340)	(2,391)	(2,434)	(2,483)	(2,539)	(2,609)
	Plus Transfers to Reserves			12							
12,817		11,943	12,855	13,761	14,252	15,072	16,009	16,573	16,768	17,424	18,217

Estimated Capital Funding Requirements - Roads and Footpaths

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
CAPITAL EXPENDITURE											
Property, Plant and Equipment (incl. Intangible Assets)											
5,424	Renewals	6,295	7,528	6,772	6,782	7,242	7,273	7,879	7,813	8,064	8,416
3,901	Increased Level of Service	3,786	4,550	5,258	4,278	4,390	4,317	3,898	3,947	4,088	4,283
0	Additional Capacity for Growth	0	16	209	0	0	0	0	0	0	1,573
9,325		10,081	12,094	12,239	11,060	11,631	11,590	11,777	11,761	12,152	14,272
Loan Repayments (internal and external)											
71	Renewals and Increased Levels of Service	127	128	141	380	424	680	650	324	334	391
203	Additional Capacity for Growth	89	161	425	506	557	640	667	652	637	647
9,599	Total Capital Funding Requirements	10,298	12,384	12,805	11,947	12,613	12,910	13,093	12,737	13,122	15,309

Estimated Capital Funding Requirements - Roads and Footpaths contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
FUNDED BY											
225	Operating Surplus/(Deficit)	852	1,118	1,622	1,632	1,766	1,857	2,247	2,287	2,462	3,492
288	Less/(Plus) Internal Interest Expense	284	308	370	449	605	716	800	940	1,213	1,306
(63)		568	811	1,252	1,182	1,160	1,141	1,447	1,347	1,250	2,185
Loans Raised (internal and external)											
0	Operating Expenses	0	0	0	0	0	0	0	0	0	0
1,727	Renewals and Increased Levels of Service	1,701	2,693	2,652	2,173	2,394	2,470	2,775	2,838	3,036	3,226
434	Additional Capacity for Growth	514	883	1,198	840	878	751	587	526	513	1,157
162	Additional Capacity Interest	138	145	151	177	236	214	188	156	122	103
0	Asset Disposals	0	0	0	0	0	0	0	0	0	0
0	Investments Realised										
3,338	Depreciation Reserves	3,968	4,392	4,170	4,144	4,304	4,538	4,219	3,884	3,941	4,110
40	Development Contributions Reserves	93	0	0	0	0	0	0	0	0	75
727	Other Special Reserves	342	500	456	342	399	456	456	456	456	456
2,048	Unfunded Depreciation	2,198	2,227	2,259	2,296	2,340	2,391	2,434	2,483	2,539	2,609
625	Internal Interest Revenue	778	665	655	709	875	939	978	1,047	1,260	1,367
562	Retained Earnings Reserves	0	67	12	84	27	11	10	1	5	20
9,599	Total Funding Applied	10,298	12,384	12,805	11,947	12,613	12,910	13,093	12,737	13,122	15,309

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Funding Impact Statement - Roads and Footpaths

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF OPERATING FUNDING											
3,668	General Rates, uniform annual general charges, rates penalties	3,647	4,064	4,420	4,483	4,606	4,787	4,990	5,171	5,245	5,429
3,911	Targeted rates(other than a targeted rate for water supply)	3,878	4,127	4,457	4,654	4,855	5,101	5,334	5,499	5,738	6,031
2,622	Subsidies and grants for operating purposes	2,241	2,382	2,620	2,593	2,709	2,823	2,906	2,989	3,080	3,172
47	Fees, charges and targeted rates for water supply	271	282	304	322	349	385	418	451	488	526
625	Internal charges and overheads recovered	778	665	655	709	875	939	978	1,047	1,260	1,367
504	Local authorities fuel tax, fines, infringement fees and other receipts	536	554	573	592	610	629	650	673	697	721
11,377	Total operating funding	11,350	12,074	13,029	13,353	14,004	14,663	15,276	15,830	16,507	17,247
Applications of operating funding											
13,388	Payments to staff and suppliers	12,584	13,401	14,101	14,141	14,594	15,119	15,574	16,001	16,475	17,030
313	Finance costs	285	368	491	637	854	917	981	994	916	1,031
1,093	Internal charges and overheads applied	1,144	1,184	1,274	1,389	1,540	1,685	1,803	1,930	2,239	2,373
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
14,794	Total applications of operating funding	14,014	14,954	15,866	16,167	16,987	17,721	18,358	18,925	19,629	20,435
(3,417)	Surplus(deficit) of operating funding	(2,663)	(2,879)	(2,838)	(2,814)	(2,984)	(3,058)	(3,082)	(3,095)	(3,122)	(3,187)

Funding Impact Statement - Roads and Footpaths contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF CAPITAL FUNDING											
3,740	Subsidies and grants for capital expenditure	3,908	4,174	4,266	4,200	4,461	4,498	4,840	4,829	4,987	6,031
291	Development and financial contributions	145	197	498	506	557	640	667	682	698	709
2,049	Increase/(decrease) in Debt (including internal borrowing)	2,136	3,431	3,435	2,303	2,527	2,114	2,233	2,543	2,701	3,449
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
	Lump sum contributions										
6,080	Total sources of capital funding	6,188	7,802	8,198	7,009	7,546	7,252	7,740	8,055	8,385	10,188
Applications of capital funding											
	Capital expenditure										
839	- to meet additional demand	1,037	1,293	1,643	1,260	1,317	1,169	1,057	980	953	2,593
3,530	- to improve the level of service	3,258	4,053	4,355	3,490	3,569	3,593	3,371	3,439	3,564	3,741
4,956	- to replace existing assets	5,786	6,747	6,242	6,311	6,745	6,827	7,348	7,342	7,635	7,937
(6,662)	Increase(decrease) in reserves	(6,556)	(7,172)	(6,878)	(6,866)	(7,070)	(7,396)	(7,119)	(6,801)	(6,888)	(7,270)
	Increase(decrease) in Investments										
2,663	Total applications of capital funding	3,525	4,922	5,361	4,195	4,562	4,194	4,658	4,960	5,263	7,001
3,417	Surplus(deficit) of capital funding	2,663	2,879	2,838	2,814	2,984	3,058	3,082	3,095	3,122	3,187
(0)	FUNDING BALANCE	0	0	0	(0)	0	(0)	0	0	(0)	0

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements.

Property, Plant and Equipment Projects - Roads and Footpaths

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
District Transportation											
2,794	Area-wide Pavement Treatment	2,717	2,809	2,903	3,000	3,091	3,187	3,294	3,412	3,533	3,656
1,125	Unsealed Road Metaling										
	Unsealed Road Wearing Course Replacement	384	403	416	430	443	457	472	489	507	524
	Unsealed Road Basecourse Replacement	657	688	711	735	757	781	807	836	866	896
413	Major Drainage Control	781	807	834	862	888	915	946	980	1,015	1,050
1,951	Maintenance Chip Seals	1,939	2,004	2,071	2,140	2,205	2,274	2,350	2,434	2,521	2,608
447	Thin AC Surfacing	444	459	475	490	505	521	539	558	578	598
137	Seal Widening	160	166	171	177	182	188	195	201	209	216
	Bridge Component Replacement	198	204	211	218	225	232	239	248	257	266
144	Square Kauri Bridge	128									
	Delmaneys Corner Flood Mitigation	21	472								
	Barracats Bridge			318							
	Waikawau No 3 Bridge		110								
	Waikawau No 4 Bridge				111						
	Big Sandy No 2 Bridge					320					
	Port Jackson No.2 Ford					48					
	Mangakerikeri Stream Bridge						187				
	Otautu Wharf Bridge								227		
	Fletcher Bay Rd Ford									207	
	Morrison's No 1 Bridge							554			
	Miscellaneous Bridge Replacements										286
	Tairua Manaia Rd Causeway	106	1,099								

Property, Plant and Equipment Projects - Roads and Footpaths contd

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
District Transportation contd											
122	Joint Development Projects										
773	Minor Safety Projects	385	439	454	469	483	498	515	534	553	572
	Stony Bay Rd improvements	106									
136	Traffic Services	177	183	190	196	202	208	215	223	231	239
100	Dust Sealing	138	143	148	152	157	162	167	173	180	186
	Puketui Valley Road Hikuai Dust Seal			25							
143	Preventative Maintenance			184	191	196	202	209	217	224	232
	Road Legalisation	119	123	127	131	135	139	144	149	154	160
Local Transportation											
Thames											
24	Footpath Rehabilitation	29	30	31	32	33	34	35	36	38	39
30	Footpath Construction	69	71	74	76	79	81	84	87	90	93
17	Street Lighting										
	Streetlight Improvements	11	11	11	12	12	12	13	13	14	14
	Streetlight Renewals	11	11	11	12	12	12	13	13	14	14
57	Coastal Walkway				67						
	Hauraki Plains Cycleway Connections	32	27								
	Bowling Club Carpark Development	213									

Property, Plant and Equipment Projects - Roads and Footpaths contd

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Local Transportation contd											
Coromandel											
6	Footpath Rehabilitation	7	7	8	8	8	9	9	9	9	10
19	Footpath Construction	44	46	47	49	50	52	54	55	57	59
17	Street Lighting										
	Streetlight Improvements	17	18	18	19	19	20	21	21	22	23
	Streetlight Renewals	4	4	4	4	4	4	4	5	5	5
	Cemetery Carpark							87			
	Street Furniture Renewals	3	3	3	3	3	3	3	3	3	3
	Pottery Lane sealing	21	121								
20	Buffalo Road Cul-de-sac										
51	Hauraki Road Cul-de-sac										
Mercury Bay											
24	Footpath Rehabilitation	29	30	31	32	33	34	35	36	38	39
223	Footpath Construction	321	182	266	274	283	292	301	312	323	335
37	Street Lighting										
	Streetlight Improvements	22	23	24	25	25	26	27	28	29	30
	Streetlight Renewals	22	23	24	25	25	26	27	28	29	30
	Street Furniture Renewals	3	3	3	3	3	3	3	3	3	4
	Whitianga Ferry Landing Upgrade			221							
	Whitianga Car Parking Improvements										
	Whitianga Town Entrance						224				
	Victoria St Carpark Construction						50				
	Blacksmith Lane Footpath Legalisation										54
	Hahei Lees Road Seal Extension	32	714								
	Campbell Street Upgrade										

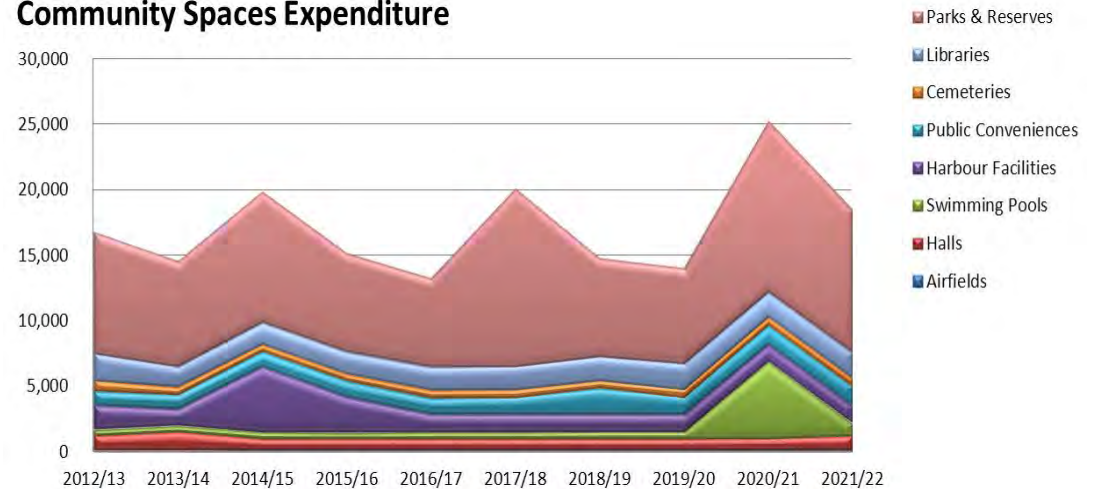
Property, Plant and Equipment Projects - Roads and Footpaths contd

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Local Transportation contd											
Tairua/Pauanui											
36	Footpath Rehabilitation	44	45	46	48	49	51	53	55	57	59
78	Footpath Construction	89	92	95	98	101	104	108	112	116	120
12	Street Lighting										
	Streetlight Improvements	7	7	8	8	8	8	9	9	9	10
	Streetlight Renewals	7	7	8	8	8	8	9	9	9	10
13	Manaia Road Street Lighting										
	Tairua Service Lane Development										
	Tairua Hornsea Road Kerb & Channel	25									
	Tairua Cory Park Parking Improvements		73								
	Street Furniture Renewals	1	1	1	1	1	1	1	1	1	1
	Tairua Red Bridge Road Seal Extension										
	Pauanui Hikuai Settlement Rd Widening										
	Pauanui Hikuai Settlement Rd Improvements										1,573
Whangamata											
6	Footpath Rehabilitation	7	7	8	8	8	8	9	9	9	10
65	Footpath Construction	235	154	159	164	169	174	180	186	193	200
23	Street Lighting										
	Streetlight Improvements	17	18	18	19	19	20	21	21	22	23
	Streetlight Renewals	11	11	11	12	12	12	13	13	14	14
	Service Lane Legalisation Projects		129	106							
	Mum's Corner Pull Off	106									
	Otahu Road Carpark Seal		16								
	Pipi Road Carpark Seal		16								
	Xmas Lights & Decorations	2	2	2							
	Esplanade Carpark Improvements			30							
	Southern Entrance Carpark										
	Wentworth Valley Seal Extension		70	930							
3	Street Furniture Renewal	3	3	3	3	3	3	3	3	4	4
9,325		10,081	12,094	12,239	11,060	11,631	11,590	11,777	11,761	12,152	14,272



Community Spaces Activity Group

Community Spaces Expenditure



TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2202 NZ\$000's	TOTAL NZ\$000's
Airfields											
Operating Expenditure	167	175	209	183	191	205	199	205	221	215	1,970
Capital Expenditure	0	0	0	0	24	0	0	0	0	0	24
Total	167	175	209	183	214	205	199	205	221	215	1,994
Halls											
Operating Expenditure	795	811	842	825	829	850	859	850	868	901	8,429
Capital Expenditure	301	573	2	2	2	2	3	3	3	140	1,031
Total	1,096	1,383	845	828	831	852	861	852	870	1,041	9,460
Swimming Pools											
Operating Expenditure	482	502	531	523	532	555	558	567	767	937	5,954
Capital Expenditure	0	0	0	0	0	0	0	0	5,000	0	5,000
Total	482	502	531	523	532	555	558	567	5,767	937	10,954
Harbour Facilities											
Operating Expenditure	715	771	923	1,198	1,270	1,297	1,303	1,299	1,321	1,332	11,428
Capital Expenditure	1,105	459	3,974	1,486	70	24	0	0	0	0	7,118
Total	1,820	1,229	4,897	2,684	1,340	1,321	1,303	1,299	1,321	1,332	18,546

Our Services: Community Spaces Activity

TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's	TOTAL NZ\$000's
Public Conveniences											
Operating Expenditure	920	953	988	1,013	1,048	1,089	1,146	1,209	1,249	1,278	10,894
Capital Expenditure	169	174	179	184	190	232	827	206	213	220	2,592
Total	1,089	1,126	1,167	1,197	1,237	1,321	1,973	1,416	1,462	1,498	13,486
Cemeteries											
Operating Expenditure	512	562	564	569	579	589	590	595	608	618	5,786
Capital Expenditure	327	22	17	18	30	19	19	20	21	21	515
Total	839	584	581	587	609	608	610	615	628	639	6,302
Libraries											
Operating Expenditure	1,406	1,446	1,495	1,526	1,547	1,604	1,647	1,660	1,716	1,753	15,800
Capital Expenditure	690	189	193	198	208	213	218	224	230	244	2,607
Total	2,096	1,634	1,689	1,724	1,755	1,818	1,866	1,884	1,946	1,998	18,407
Parks & Reserves											
Operating Expenditure	5,508	5,807	6,047	6,318	6,458	6,661	6,805	6,874	7,015	7,210	64,703
Capital Expenditure	3,775	2,163	3,914	1,173	374	6,774	667	413	6,026	3,689	28,968
Total	9,283	7,970	9,961	7,491	6,832	13,435	7,472	7,287	13,041	10,899	93,671
COMMUNITY SPACES											
Operating Expenditure	10,505	11,026	11,601	12,156	12,454	12,850	13,107	13,259	13,763	14,244	124,965
Capital Expenditure	6,366	3,579	8,279	3,061	898	7,265	1,734	866	11,492	4,315	47,854
TOTAL	16,872	14,604	19,879	15,217	13,351	20,115	14,842	14,125	25,255	18,559	172,820

Our Services: Community Spaces Activity

Estimated Revenue and Expenses Statement - Community Spaces

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING REVENUE											
1,286	Activity Revenue	1,167	1,197	1,152	1,568	1,627	1,659	1,682	1,708	1,745	1,775
2,605	Contributions	537	733	1,778	1,939	2,098	2,398	2,483	2,567	2,664	2,727
2	Subsidies	2	2	2	2	2	2	2	2	2	2
8,042	General Funds	8,371	9,155	9,709	10,061	10,099	10,453	10,682	10,800	11,150	11,558
11,934	Total Operating Revenue	10,078	11,087	12,641	13,570	13,826	14,512	14,850	15,077	15,561	16,063
OPERATING EXPENDITURE											
132	Airfields	163	171	205	180	186	201	194	200	215	209
735	Halls	777	794	826	809	810	830	838	828	842	877
432	Swimming Pools	482	502	531	523	532	555	558	567	753	910
820	Harbour Facilities	687	730	840	1,066	1,115	1,137	1,142	1,128	1,128	1,146
916	Public Conveniences	914	947	982	1,007	1,040	1,080	1,127	1,179	1,215	1,247
491	Cemeteries	490	541	547	555	564	576	578	585	598	608
1,450	Libraries	1,404	1,443	1,493	1,523	1,544	1,602	1,646	1,660	1,716	1,753
4,700	Parks and Reserves	5,294	5,602	5,851	6,120	6,228	6,420	6,561	6,618	6,724	6,935
9,676	Total Operating Expenditure ¹	10,210	10,732	11,277	11,783	12,021	12,400	12,645	12,765	13,190	13,685
2,257	Operating Surplus/(Deficit)	(133)	355	1,364	1,787	1,805	2,111	2,205	2,312	2,371	2,377

Our Services: Community Spaces Activity

Estimated Revenue and Expenses Statement - Community Spaces contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
1,101	Capital Funding	(1,232)	(208)	1,322	132	(13)	2,059	178	211	2,063	1,991
1,016	Development Contributions Reserves	442	546	17	1,412	1,575	52	1,776	1,850	50	128
110	Other Special Reserves	657	17	25	243	243		250	250	258	258
30	Retained Earnings Reserves										
2,257		(133)	355	1,364	1,787	1,805	2,111	2,205	2,312	2,371	2,377
Note 1											
1,818	Depreciation expense included in operating expenditure	2,167	2,276	2,411	2,567	2,627	2,723	2,790	2,787	2,941	3,189

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

Our Services: Community Spaces Activity

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded.

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
11,934	Total Operating Revenue	10,078	11,087	12,641	13,570	13,826	14,512	14,850	15,077	15,561	16,063
(2,605)	Less Contributions	(537)	(733)	(1,778)	(1,939)	(2,098)	(2,398)	(2,483)	(2,567)	(2,664)	(2,727)
(5)	Less Cost Share Contribution		(75)								
3	Plus AC debt contributions	3	11	41	57	76	112	139	166	197	228
490	Plus Internal Interest Revenue	598	508	478	515	616	654	675	717	850	903
	Plus Operating Loans Raised	54	64	210							
93	Plus Additional Capacity Interest Loans Raised	281	281	250	268	332	279	239	182	147	114
	Plus Transfer from Special Reserves	17									
	Plus Asset Sales	500									
100	Plus Transfers from Retained Earnings	174	142	20							
104	Plus Transfers from Depreciation Reserves	83	132	127	411	259	91	88	173		
10,114		11,250	11,416	11,988	12,882	13,011	13,251	13,508	13,749	14,091	14,580
9,676	Total Operating Expenditure	10,210	10,732	11,277	11,783	12,021	12,400	12,645	12,765	13,190	13,685
191	Plus Internal Interest Expense	295	294	323	373	433	450	462	494	573	559
107	Plus Operating/ILOS Loans Repayments	88	155	141	478	314	146	146	239	67	73
	Plus AC Interest Loan Repayments			4	5	0	3	4	0	2	6
	Less Unfunded Depreciation										
140	Plus Transfers to Reserves	657	235	243	243	243	250	250	250	258	258
10,114		11,250	11,416	11,988	12,882	13,011	13,251	13,508	13,749	14,091	14,580

Our Services: Community Spaces Activity

Estimated Capital Funding Requirements - Community Spaces

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
CAPITAL EXPENDITURE										
Property, Plant and Equipment (incl. Intangible Assets)										
839	477	502	402	420	403	350	593	596	615	963
4,748	4,273	3,077	5,794	2,641	494	2,469	1,141	270	5,785	1,582
2,102	1,616		2,083			4,447			5,092	1,770
7,689	6,366	3,579	8,279	3,061	898	7,265	1,734	866	11,492	4,315
Loan Repayments (internal and external)										
107	88	155	141	478	314	146	146	239	67	73
262	93	174	476	468	447	510	503	518	533	542
8,058	6,547	3,908	8,895	4,008	1,658	7,922	2,384	1,623	12,092	4,930

Estimated Capital Funding Requirements - Community Spaces contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
FUNDED BY											
1,101	Operating Surplus/(Deficit)	(1,232)	(208)	1,322	132	(13)	2,059	178	211	2,063	1,991
191	Less/(Plus) Internal Interest Expense	(295)	(294)	323	373	(433)	450	462	494	573	559
910		(1,527)	(502)	999	(241)	(446)	1,609	(284)	(283)	1,490	1,432
	Loans Raised (internal and external)										
	Operating Expenses										
1,129	Renewals and Increased Levels of Service	1,292	344	3,082	57	34	56	441	8	7	5
969	Additional Capacity for Growth	1,717	337	661	576	31	359	136		751	141
93	Additional Capacity Interest	281	281	250	268	332	279	239	182	147	114
	Asset Disposals	500									
	Investments Realised										
2,135	Depreciation Reserves	2,050	2,414	2,437	2,633	1,044	2,044	1,143	998	1,822	2,219
121	Development Contributions Reserves	41	60	834	0		2,732	34	0	3,265	115
1,859	Other Special Reserves	1,422	232	112	199	49	187			3,761	
	Unfunded Depreciation										
490	Internal Interest Revenue	598	508	478	515	616	654	675	717	850	903
351	Retained Earnings Reserves	174	234	42							
8,058	Total Funding Applied	6,547	3,908	8,895	4,008	1,658	7,922	2,384	1,623	12,092	4,930

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Funding Impact Statement - Community Spaces

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF OPERATING FUNDING											
1,064	General Rates, uniform annual general charges, rates penalties	971	1,158	1,230	1,224	1,165	1,186	1,225	1,248	1,175	1,167
6,976	Targeted rates(other than a targeted rate for water supply)	7,398	7,995	8,476	8,835	8,932	9,264	9,455	9,549	9,973	10,389
2	Subsidies and grants for operating purposes	2	2	2	2	2	2	2	2	2	2
1,289	Fees, charges and targeted rates for water supply	1,170	1,207	1,193	1,625	1,704	1,771	1,822	1,874	1,942	2,003
596	Internal charges and overheads recovered	708	621	593	634	738	779	802	848	985	1,040
2	Local authorities fuel tax, fines, infringement fees and other receipts	2	2	2	2	2	2	2	2	2	2
9,929	Total operating funding	10,251	10,985	11,497	12,321	12,542	13,005	13,308	13,524	14,078	14,604
Applications of operating funding											
7,135	Payments to staff and suppliers	7,506	7,942	8,353	8,669	8,821	9,147	9,318	9,486	9,926	10,315
207	Finance costs	296	352	429	529	611	576	567	523	433	441
2,631	Internal charges and overheads applied	2,814	2,845	2,934	3,075	3,143	3,252	3,350	3,381	3,539	3,626
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
9,973	Total applications of operating funding	10,616	11,138	11,716	12,274	12,576	12,975	13,235	13,390	13,897	14,382
(44)	Surplus(deficit) of operating funding	(365)	(154)	(219)	47	(34)	30	73	134	181	222

Our Services: Community Spaces Activity

Funding Impact Statement - Community Spaces contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF CAPITAL FUNDING											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
2,601	Development and financial contributions	535	723	1,737	1,882	2,022	2,286	2,344	2,401	2,468	2,499
1,823	Increase/(decrease) in Debt (including internal borrowing)	3,108	632	3,376	(45)	(365)	38	166	(566)	305	(355)
0	Gross proceeds from sale of assets Lump sum contributions	500	0	0	0	0	0	0	0	0	0
4,424	Total sources of capital funding	4,143	1,355	5,114	1,837	1,657	2,324	2,510	1,835	2,772	2,144
Applications of capital funding											
Capital expenditure											
1,474	- to meet additional demand	1,757	399	2,744	583	31	4,818	238	33	5,903	2,090
5,377	- to improve the level of service	4,132	2,678	5,133	2,057	463	2,097	903	236	4,974	1,262
839	- to replace existing assets	477	502	402	420	403	350	593	596	615	963
(3,309)	Increase(decrease) in reserves Increase(decrease) in Investments	(2,588)	(2,378)	(3,384)	(1,177)	725	(4,911)	849	1,103	(8,539)	(1,949)
4,380	Total applications of capital funding	3,778	1,201	4,894	1,884	1,623	2,354	2,584	1,968	2,953	2,366
44	Surplus(deficit) of capital funding	365	154	219	(47)	34	(30)	(73)	(134)	(181)	(222)
(0)	FUNDING BALANCE	(0)	(0)	0	(0)	(0)	(0)	(0)	0	(0)	(0)

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements.

Our Services: Community Spaces Activity

Property, Plant and Equipment Projects - Community Spaces

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Cemeteries											
4	Renewals	13	14	14	14	15	15	16	16	17	17
	Mercury Bay Development Stage 1	311									
	Minor Projects	3	9	3	3	15	4	4	4	4	4
Public Conveniences											
166	Renewals	169	174	179	184	190	195	201	206	213	220
	Hot Water Beach Superloo						37	627			
Airfields											
	Pauanui Boundary Fence Renewal					24					
Halls											
2	Thames Furniture & Fittings	2	2	2	2	2	2	3	3	3	3
91	Coromandel Citizens Hall Refurbishment	97									
150	Whitianga Civic Centre Fire Brigade Land	150									
	Whitianga Civic Centre										137
11	Hahei Hall Kitchen Upgrade	11									
6	Whitianga Town Hall Furniture	5									
	Whitianga Town Hall Electrical Upgrade	11									
	Pauanui Community Centre	25	570								
70	Whangamata Memorial Hall Noise Control										

Our Services: Community Spaces Activity

Property, Plant and Equipment Projects - Community Spaces contd

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Swimming Pools											
5	Thames Plant Replacement Thames Pool Replacement									5,000	
Libraries											
118	Thames - Library Books	110	113	116	119	124	127	130	134	137	145
43	Thames - Furniture & Fittings Thames - Leaky Building	8	8	8	8	9	9	9	9	9	10
50	Mercury Bay - Library Books	42	43	44	45	49	50	51	53	54	60
7	Mercury Bay - Furniture & Fittings	5	5	5	6	6	6	6	6	6	6
17	Tairua - Library Books	14	14	15	15	15	15	16	16	16	17
6	Tairua - Furniture & Fittings Whangamata Library Extension	5	5	5	6	6	6	6	6	6	6
Harbour Facilities											
	Thames Renewals	1		13		36					
	Coromandel - Renewals	5	30		34						
1,100	Coromandel - Resource Consent Coromandel - Aquaculture Infrastructure	850		2,567							
	Coromandel - Hannafords Jetty Ferry Landing Historic Wharf Refurbishment		136	140	56						
50	Whitianga Ramp Carpark Seal Mercury Bay Destination Boat Ramp Mercury Bay Wharf Interpretive Signage Mercury Bay Renewals		78	84	1,408	22	9				
	Tairua Mary's Beach Wharf and Boat Ramp Enhancement	53	119	1,071							
	Tairua Renewals	22	10	16	9	25	24				
80	Whangamata Launching Approach Whangamata Boat Wash Down Facility Whangamata - Wharekawa Boat Ramp Whangamata Renewals	169	76	5	10						

Our Services: Community Spaces Activity

Property, Plant and Equipment Projects - Community Spaces contd

Annual Plan 2011/2012 NZ\$000's	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Parks and Reserves										
Thames										
16			14			412			373	132
58	13	14	14	14	15	15	96	98	101	68
7										
92										
6										
16										
92										
				138						
	53	108								
				144						
		1,000	1,000			2,000				
	54	50	73	34	11	5	50	6	60	69
	39	43	90	8						
Coromandel										
43			77			200			242	84
22	13	14	14	14	15	15	22	16	17	17
	5	37	6	43	9	48	6	6	9	
8										
	24			30						
	21									

Our Services: Community Spaces Activity

Property, Plant and Equipment Projects - Community Spaces contd

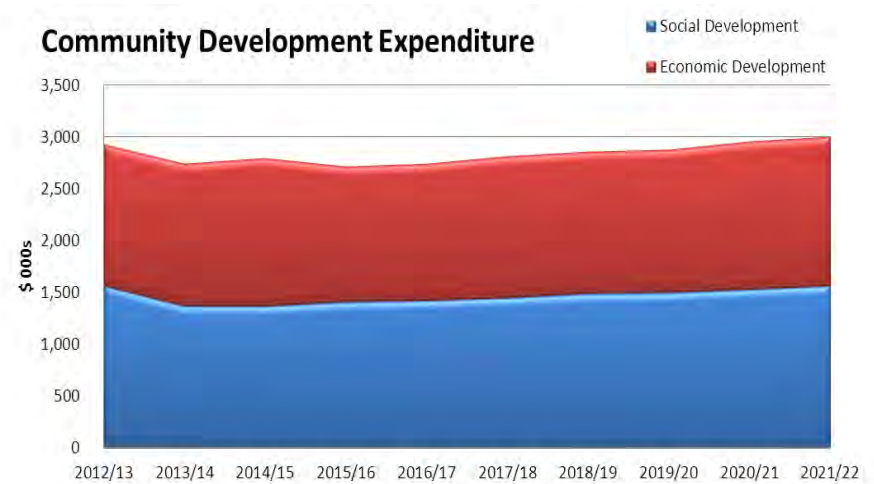
Annual Plan 2011/2012 NZ\$000's	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Parks and Reserves contd										
Mercury Bay										
302			1,140			2,383			2,812	973
273	21	21	29	24	24	54	148	153	157	223
8										
78										
68										
21										
		43		51		30				
10										
1,400	1,035									
1,620	2,616									
110										
									250	
122	122									
9				100						
302			1,140			2,383			2,812	973
273	21	21	29	24	24	54	148	153	157	223
8										
78										
68										
21										
		43		51		30				
10										
Tairua/Pauanui										
35			452			785			874	303
50										

Our Services: Community Spaces Activity

Property, Plant and Equipment Projects - Community Spaces contd

Annual Plan		Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
2011/2012		2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
NZ\$000's		NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's
	Parks and Reserves contd										
105	Renewals	40	41	14	14	15	15	78	73	76	196
1	Signage										
10	Minor Structures										
24	Minor Roads & Carparks										
	Minor Reserves Projects	122	164	47	88	14	30	100		143	
	New Playgrounds	28			31						
	Reserve Carpark Reseals	5	21			31					
	Tangitarori Lane Reserve Development										
	Indoor Sports Facility										1,099
144	Pauanui Surf Club Reserve										
	Coastal Walkways		98								
115	Cory Park Domain	100									
	Whangamata										
86	Neighbourhood Reserves			401			667			791	277
204	Renewals	14	14	14	14	15	15	32	33	34	221
50	Minor Structures										
26	Minor Tracks & Walks										
3	New Playgrounds										
	Beach Road Reserve Development		15	99							
	Island View Reserve Development	40	92								
	Park Avenue Reserve Development		87	135	172						
29	Old Coastguard Building										
413	Whangamata Harbour Walkway (Moana Anu Anu Development)	158	108	112	115	49					
	Minor Reserves Projects	22	87	46	30		5	45			26
	Reserve Carpark Reseals	60			8	14					
	Marine Precinct										
	Golf Club Reserve Carpark										
7,689		6,366	3,579	8,279	3,061	898	7,265	1,734	866	11,492	4,315

Community Development Activity Group



TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's	TOTAL NZ\$000's
Economic Development											
Operating Expenditure	1,313	1,318	1,405	1,306	1,321	1,362	1,368	1,380	1,430	1,437	13,641
Capital Expenditure	53	49	22	0	0	0	0	0	0	0	124
Total	1,366	1,367	1,427	1,306	1,321	1,362	1,368	1,380	1,430	1,437	13,765
Social Development											
Operating Expenditure	1,563	1,369	1,364	1,406	1,417	1,444	1,485	1,494	1,523	1,560	14,625
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
Total	1,563	1,369	1,364	1,406	1,417	1,444	1,485	1,494	1,523	1,560	14,625
COMMUNITY DEVELOPMENT											
Operating Expenditure	2,876	2,688	2,769	2,712	2,738	2,806	2,853	2,875	2,953	2,998	28,266
Capital Expenditure	53	49	22	0	0	0	0	0	0	0	124
TOTAL	2,928	2,737	2,791	2,712	2,738	2,806	2,853	2,875	2,953	2,998	28,390

Our Services: Community Development

Estimated Revenue and Expenses Statement - Community Development

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING REVENUE											
429	Activity Revenue	368	357	368	379	390	402	413	424	437	451
0	Contributions	0	0	0	0	0	0	0	0	0	0
0	Subsidies	0	0	0	0	0	0	0	0	0	0
2,052	General Funds	2,237	2,206	2,276	2,220	2,217	2,265	2,304	2,312	2,350	2,378
2,482	Total Operating Revenue	2,605	2,563	2,643	2,599	2,607	2,667	2,717	2,736	2,788	2,830
OPERATING EXPENDITURE											
1,343	Economic Development	1,313	1,318	1,405	1,306	1,321	1,362	1,368	1,380	1,430	1,437
1,272	Social Development ¹	1,561	1,367	1,362	1,404	1,414	1,441	1,482	1,491	1,519	1,557
2,615	Total Operating Expenditure¹	2,874	2,685	2,766	2,709	2,736	2,803	2,850	2,871	2,950	2,994
(134)	Operating Surplus/(Deficit)	(269)	(122)	(123)	(110)	(128)	(136)	(133)	(135)	(162)	(164)
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
(134)	Capital Funding	(269)	(122)	(123)	(1,110)	(128)	(1,136)	(133)	(1,135)	(162)	(1,164)
0	Development Contributions Reserves	0	0	0	0	0	0	0	0	0	0
0	Other Special Reserves	0	0	0	1,000	0	1,000	0	1,000	0	1,000
0	Retained Earnings Reserves	0	0	0	0	0	0	0	0	0	0
(134)		(269)	(122)	(123)	(110)	(128)	(136)	(133)	(135)	(162)	(164)
Note 1											
38	Depreciation expense included in operating expenditure	45	46	46	45	44	44	43	42	41	40

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions

Our Services: Community Development

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
2,482	Total Operating Revenue	2,605	2,563	2,643	2,599	2,607	2,667	2,717	2,736	2,788	2,830
	Less Contributions										
129	Plus AC debt contributions										
0	Plus Internal Interest Revenue	161	127	127	115	133	141	138	140	168	170
	Plus Operating Loans Raised	100	0	0	0	0	0	0	0	0	0
	Plus Additional Capacity Interest Loans Raised										
0	Plus Transfer from Special Reserves										
5	Plus Asset Sales	0	0	0	1,000	0	1,000	0	1,000	0	1,000
	Plus Transfers from Retained Earnings	10	0	0	0	0	0	0	0	0	0
	Plus Transfers from Depreciation Reserves										
2,615		2,876	2,690	2,771	3,714	2,740	3,808	2,855	3,877	2,956	4,000
2,615	Total Operating Expenditure	2,874	2,685	2,766	2,709	2,736	2,803	2,850	2,871	2,950	2,994
0	Plus Internal Interest Expense	2	3	2	2	3	3	3	3	3	3
0	Plus Operating/ILOS Loans Repayments	0	2	2	2	2	2	2	2	2	3
	Plus AC Interest Loan Repayments										
	Less Unfunded Depreciation										
0	Plus Transfers to Reserves	0	0	0	1,000	0	1,000	0	1,000	0	1,000
2,615		2,876	2,690	2,771	3,714	2,740	3,808	2,855	3,877	2,956	4,000

Estimated Capital Funding Requirements - Community Development

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
CAPITAL EXPENDITURE										
Property, Plant and Equipment (incl. Intangible Assets)										
0	0	0	0	0	0	0	0	0	0	0
0	53	49	22	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	53	49	22	0	0	0	0	0	0	0
Loan Repayments (internal and external)										
0	0	2	2	2	2	2	2	2	2	3
0	0	0	0	0	0	0	0	0	0	0
0	53	51	24	2	2	2	2	2	2	3

Estimated Capital Funding Requirements - Community Development contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's	
FUNDED BY											
(129)	Operating Surplus/(Deficit)	(259)	(122)	(123)	(1,110)	(128)	(1,136)	(133)	(1,135)	(162)	(1,164)
0	Less/(Plus) Internal Interest Expense	(2)	(3)	(2)	(2)	(3)	(3)	(3)	(3)	(3)	(3)
(129)	Loans Raised (internal and external)	(261)	(125)	(125)	(1,113)	(131)	(1,139)	(136)	(1,138)	(166)	(1,168)
0	Operating Expenses	0	0	0	0	0	0	0	0	0	0
0	Renewals and Increased Levels of Service	100	0	0	0	0	0	0	0	0	0
0	Additional Capacity for Growth	0	0	0	0	0	0	0	0	0	0
0	Additional Capacity Interest	0	0	0	0	0	0	0	0	0	0
0	Asset Disposals	0	0	0	1,000	0	1,000	0	1,000	0	1,000
0	Depreciation Reserves	0	0	0	0	0	0	0	0	0	0
0	Development Contributions Reserves	0	0	0	0	0	0	0	0	0	0
0	Other Special Reserves	0	0	0	0	0	0	0	0	0	0
0	Unfunded Depreciation	0	0	0	0	0	0	0	0	0	0
129	Internal Interest Revenue	161	127	127	115	133	141	138	140	168	170
0	Retained Earnings Reserves	53	49	22	0	0	0	0	0	0	0
0	Total Funding Applied	53	51	24	2	2	2	2	2	2	3

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Funding Impact Statement - Community Development

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF OPERATING FUNDING											
833	General Rates, uniform annual general charges, rates penalties	888	915	968	931	921	941	956	959	966	975
1,219	Targeted rates(other than a targeted rate for water supply)	1,348	1,291	1,308	1,288	1,296	1,323	1,347	1,353	1,384	1,403
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
429	Fees, charges and targeted rates for water supply	368	357	368	379	390	402	413	424	437	451
129	Internal charges and overheads recovered	161	127	127	115	133	141	138	140	168	170
0	Local authorities fuel tax, fines, infringement fees and other receipts	1	1	1	0	0	0	0	0	0	0
2,610	Total operating funding	2,766	2,690	2,771	2,714	2,740	2,808	2,855	2,877	2,956	3,000
Applications of operating funding											
1,939	Payments to staff and suppliers	2,360	2,156	2,220	2,142	2,174	2,219	2,249	2,281	2,333	2,355
0	Finance costs	2	3	3	3	4	4	4	3	3	3
677	Internal charges and overheads applied	514	529	546	566	561	583	600	590	618	639
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
2,615	Total applications of operating funding	2,876	2,688	2,769	2,712	2,738	2,806	2,853	2,875	2,953	2,998
(5)	Surplus(deficit) of operating funding	(110)	2	2	2	2	2	2	2	2	3

Funding Impact Statement - Community Development contd

A forecast for the ten years ending 30 June 2022

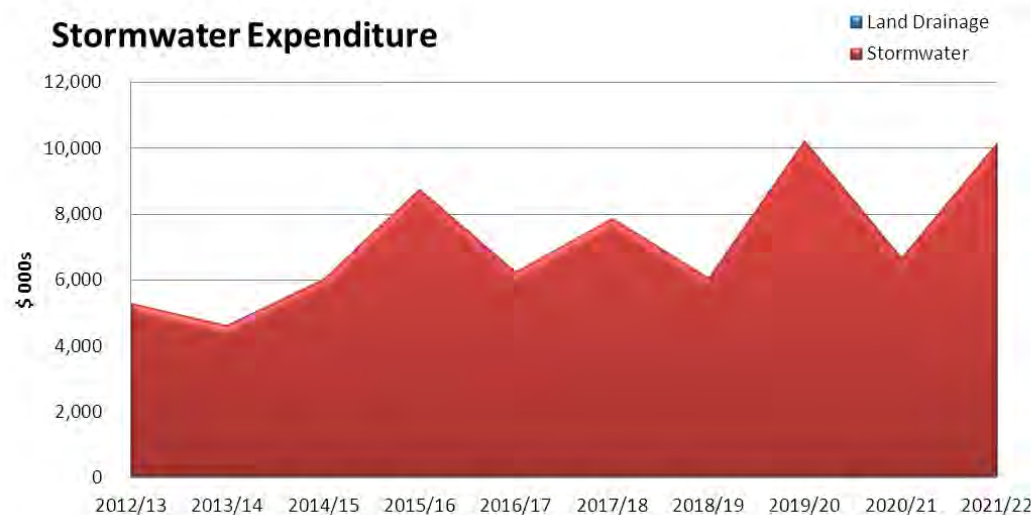
Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF CAPITAL FUNDING											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
0	Increase/(decrease) in Debt (including internal borrowing)	100	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)
0	Gross proceeds from sale of assets Lump sum contributions	0	0	0	1,000	0	1,000	0	1,000	0	1,000
0	Total sources of capital funding	100	(2)	(2)	998	(2)	998	(2)	998	(2)	997
Applications of capital funding											
Capital expenditure											
0	- to meet additional demand	0	0	0	0	0	0	0	0	0	0
0	- to improve the level of service	53	49	22	0	0	0	0	0	0	0
0	- to replace existing assets	0	0	0	0	0	0	0	0	0	0
(5)	Increase(decrease) in reserves	(63)	(49)	(22)	1,000	0	1,000	0	1,000	0	1,000
0	Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0
(5)	Total applications of capital funding	(10)	(0)	(0)	1,000	0	1,000	0	1,000	0	1,000
5	Surplus(deficit) of capital funding	110	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)
0	FUNDING BALANCE	(0)	0	0	(0)	(0)	(0)	0	0	(0)	(0)

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements.

Property, Plant and Equipment Projects - Economic Development

Annual Plan	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's
Economic Development										
Freedom Camping Dump Sites	26	22	22							
Tourism Gateway Signage	26	27								
	53	49	22							

Stormwater Activity Group



TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's	TOTAL NZ\$000's
Stormwater											
Operating Expenditure	3,299	3,343	3,498	3,728	4,102	4,352	4,527	4,734	5,074	5,284	41,941
Capital Expenditure	1,971	1,247	2,492	4,998	2,113	3,489	1,491	5,460	1,574	4,844	29,677
Total	5,270	4,590	5,990	8,726	6,215	7,841	6,018	10,194	6,647	10,128	71,618
Land Drainage											
Operating Expenditure	44	47	49	49	49	49	50	50	51	52	490
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
Total	44	47	49	49	49	49	50	50	51	52	490
TOTAL STORMWATER											
Operating Expenditure	3,344	3,390	3,547	3,777	4,151	4,401	4,577	4,785	5,124	5,336	42,431
Capital Expenditure	1,971	1,247	2,492	4,998	2,113	3,489	1,491	5,460	1,574	4,844	29,677
TOTAL	5,314	4,637	6,038	8,775	6,264	7,890	6,068	10,244	6,698	10,180	72,108

Estimated Revenue and Expenses Statement - Stormwater

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING REVENUE											
0	Activity Revenue	0	0	0	0	0	0	0	0	0	(0)
118	Contributions	62	89	218	232	260	305	324	345	370	390
0	Subsidies	0	0	0	0	0	0	0	0	0	0
3,211	General Funds	3,141	3,016	3,445	3,693	4,139	4,406	4,608	4,808	5,164	5,371
3,329	Total Operating Revenue	3,203	3,105	3,662	3,925	4,400	4,712	4,931	5,152	5,534	5,761
OPERATING EXPENDITURE											
3,104	Stormwater	3,037	3,132	3,304	3,491	3,774	3,990	4,141	4,289	4,495	4,715
67	Land Drainage	44	47	49	49	49	49	50	50	51	52
3,170	Total Operating Expenditure ¹	3,081	3,179	3,353	3,540	3,823	4,040	4,191	4,339	4,545	4,767
159	Operating Surplus/(Deficit)	122	(74)	309	385	577	672	740	814	989	994
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
152	Capital Funding	108	(79)	309	385	577	672	740	814	989	994
7	Development Contributions Reserves	13	5	0	0	0	0	0	0	0	0
0	Other Special Reserves	0	0	0	0	0	0	0	0	0	0
0	Retained Earnings Reserves	0	0	0	0	0	0	0	0	0	0
159		122	(74)	309	385	577	672	740	814	989	994
Note 1											
1,062	Depreciation expense included in operating expenditure	1,367	1,438	1,504	1,602	1,733	1,861	1,968	2,096	2,244	2,401

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

Our Services: Stormwater

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded.

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
3,329	Total Operating Revenue	3,203	3,105	3,662	3,925	4,400	4,712	4,931	5,152	5,534	5,761
(118)	Less Contributions	(62)	(89)	(218)	(232)	(260)	(305)	(324)	(345)	(370)	(390)
2	Plus AC debt contributions	1	2	8	13	22	33	43	56	72	88
0	Plus Internal Interest Revenue	0	0	0	0	0	0	0	0	0	0
	Plus Operating Loans Raised										
74	Plus Additional Capacity Interest Loans Raised	71	67	69	93	127	111	98	99	99	92
228	Plus Transfers from Retained Earnings	233	421	144	100	0	0	0	0	0	0
2	Plus Transfers from Depreciation Reserves	206	395	20	0	502	0	501	0	780	0
3,517		3,652	3,901	3,685	3,900	4,790	4,550	5,250	4,962	6,115	5,551
3,170	Total Operating Expenditure	3,081	3,179	3,353	3,540	3,823	4,040	4,191	4,339	4,545	4,767
252	Plus Internal Interest Expense	262	211	194	236	328	362	386	446	579	569
95	Plus Operating/ILOS Loans Repayments	309	511	138	123	639	149	673	178	991	216
0	Plus AC Interest Loan Repayments										
	Plus Transfers to Reserves										
3,517		3,652	3,901	3,685	3,900	4,790	4,550	5,250	4,962	6,115	5,551

Estimated Capital Funding Requirements - Stormwater

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
CAPITAL EXPENDITURE											
Property, Plant and Equipment (incl Intangible Assets)											
1,250	Renewals	1,092	1,136	1,178	1,220	1,266	1,313	1,359	1,409	1,464	1,524
1,497	Increased Level of Service	771	111	71	3,446	841	2,018	133	3,917	109	3,175
0	Additional Capacity for Growth	108	0	1,243	333	6	158	0	134	0	145
2,747		1,971	1,247	2,492	4,998	2,113	3,489	1,491	5,460	1,574	4,844
Loan Repayments (internal and external)											
95	Renewals and Increased Levels of Service	309	511	138	123	639	149	673	178	991	216
65	Additional Capacity for Growth	47	82	210	219	239	272	280	289	298	301
2,907	Total Capital Funding Requirements	2,326	1,839	2,840	5,340	2,990	3,910	2,445	5,926	2,862	5,361

Estimated Capital Funding Requirements - Stormwater contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
FUNDED BY											
152	Operating Surplus/(Deficit)	108	(79)	309	385	577	672	740	814	989	994
252	Less/(Plus) Internal Interest Expense	262	(211)	194	236	328	362	386	446	579	569
(100)		(154)	(291)	116	148	249	310	354	368	410	425
	Loans Raised (internal and external)										
0	Operating Expenses	0	0	0	0	0	0	0	0	0	0
645	Renewals and Increased Levels of Service	87	80	133	2,007	872	1,189	16	2,081	0	1,615
387	Additional Capacity for Growth	243	14	844	830	14	434	60	1,230	109	859
74	Additional Capacity Interest	71	67	69	93	127	111	98	99	99	92
0	Asset Disposals	0	0	0	0	0	0	0	0	0	0
1,245	Depreciation Reserves	1,385	1,280	1,477	2,033	1,729	1,865	1,917	2,148	2,244	2,370
0	Development Contributions Reserves	0	0	0	0	0	0	0	0	0	0
0	Other Special Reserves	0	0	0	0	0	0	0	0	0	0
0	Unfunded Depreciation	0	0	0	0	0	0	0	0	0	0
0	Internal Interest Revenue	0	0	0	0	0	0	0	0	0	0
655	Retained Earnings Reserves	693	688	201	228	0	0	0	0	0	0
2,907	Total Funding Applied	2,326	1,839	2,840	5,340	2,990	3,910	2,445	5,926	2,862	5,361

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Funding Impact Statement - Stormwater

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF OPERATING FUNDING											
951	General Rates, uniform annual general charges, rates penalties	935	896	1,020	1,093	1,227	1,307	1,367	1,427	1,534	1,596
2,260	Targeted rates(other than a targeted rate for water supply)	2,207	2,120	2,425	2,600	2,912	3,099	3,240	3,381	3,630	3,776
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
2	Fees, charges and targeted rates for water supply	1	2	8	13	22	33	43	56	72	88
0	Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0
3,213	Total operating funding	3,142	3,018	3,453	3,706	4,161	4,440	4,651	4,864	5,236	5,460
Applications of operating funding											
2,234	Payments to staff and suppliers	2,176	2,293	2,444	2,513	2,682	2,877	2,979	3,150	3,368	3,532
274	Finance costs	263	253	257	335	463	463	474	471	437	449
915	Internal charges and overheads applied	905	844	846	929	1,006	1,061	1,124	1,163	1,319	1,354
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
3,423	Total applications of operating funding	3,344	3,390	3,547	3,777	4,151	4,401	4,577	4,785	5,124	5,336
(210)	Surplus(deficit) of operating funding	(201)	(372)	(94)	(70)	10	38	74	79	112	124

Funding Impact Statement - Stormwater contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF CAPITAL FUNDING											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
117	Development and financial contributions	61	87	210	219	239	272	280	289	298	301
946	Increase/(decrease) in Debt (including internal borrowing)	46	(431)	697	2,588	135	1,313	(779)	2,944	(1,080)	2,049
0	Gross proceeds from sale of assets Lump sum contributions	0	0	0	0	0	0	0	0	0	0
1,063	Total sources of capital funding	106	(344)	907	2,807	374	1,586	(499)	3,233	(782)	2,350
Applications of capital funding											
Capital expenditure											
432	- to meet additional demand	243	14	844	724	14	320	60	1,108	109	726
1,065	- to improve the level of service	636	97	471	2,948	832	1,742	73	2,821	0	2,461
1,250	- to replace existing assets	1,092	1,136	1,178	1,326	1,266	1,427	1,359	1,531	1,464	1,657
(1,894)	Increase(decrease) in reserves	(2,065)	(1,963)	(1,679)	(2,261)	(1,729)	(1,865)	(1,916)	(2,148)	(2,244)	(2,370)
0	Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0
853	Total applications of capital funding	(95)	(716)	813	2,737	384	1,624	(425)	3,312	(670)	2,474
210	Surplus(deficit) of capital funding	201	372	94	70	(10)	(38)	(74)	(79)	(112)	(124)
0	FUNDING BALANCE	0	0	0	(0)	0	0	(0)	(0)	0	(0)

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements.

Property, Plant and Equipment Projects - Stormwater

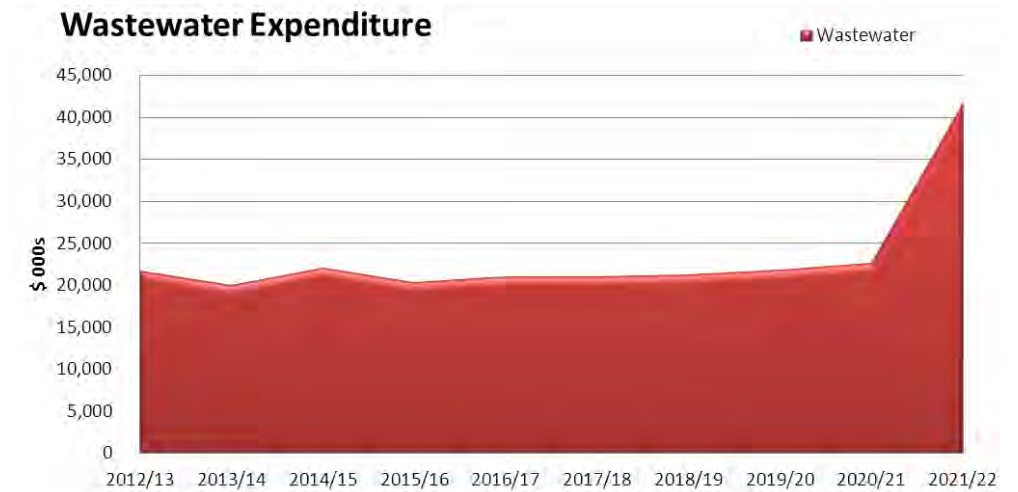
Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Stormwater - Thames											
682	Renewals	623	649	673	697	723	750	776	805	836	871
	Thames System Improvements				456		491		526		570
73	Thames Coast Renewals										
186	Thames Coast Improvements										
44	Kopu Drainage Upgrade										
	Area of Benefit Extension								105	109	
	Albert St Upgrade										
	Parawai Rd Upgrade				570	818					
Stormwater - Coromandel											
61	Renewals	63	66	68	71	73	76	79	82	85	88
42	System Improvements	58			116		125		134		145
	Pensioner Housing Improvements										
Stormwater - Mercury Bay											
58	Renewals	82	85	88	91	95	98	102	105	110	114
123	Renewals Whitianga	82	85	88	91	95	98	102	105	110	114
13	Cooks Beach Improvements										
	Whitianga System Improvements				217	22		133	1,303		842
	Whitianga CBD Upgrade	50		1,243	217	6	34				
	M/Bay System Improvements				383		412		442		478
	Brophy's Beach Outfall										
538	Matarangi Improvements	441			302				348		

Property, Plant and Equipment Projects - Stormwater contd

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Stormwater - Tairua											
61	Renewals	65	68	71	73	76	79	81	84	88	91
	Tairua System Improvements				107		110		113		117
106	Outfall upgrades	116	111								
Stormwater - Pauanui											
84	Renewals	63	65	68	70	73	76	78	81	84	88
47	Pauanui Improvements				266		287		307		333
	Outfall upgrades			71	477						
Stormwater - Whangamata											
30	Renewals - Onemana	32	34	35	36	37	39	40	42	43	45
77	Renewals - Whangamata	81	84	87	90	94	97	101	104	109	113
	Improvements - Onemana				70		76		81		88
521	Improvements - Whangamata	213			597		643		690		746
2,747		1,971	1,247	2,492	4,998	2,113	3,489	1,491	5,460	1,574	4,844



Wastewater Activity Group



TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's	TOTAL NZ\$000's
Wastewater											
Operating Expenditure	17,510	17,578	18,061	18,246	19,165	19,318	19,203	19,525	19,997	21,359	189,961
Capital Expenditure	4,221	2,474	4,014	2,131	1,811	1,724	2,054	2,293	2,619	20,327	43,668
TOTAL	21,731	20,052	22,075	20,377	20,976	21,042	21,257	21,818	22,616	41,686	233,629

Our Services: Wastewater Activity

Estimated Revenue and Expenses Statement - Wastewater

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING REVENUE											
37	Activity Revenue	320	333	345	388	406	425	443	463	484	507
454	Contributions	1,163	1,399	2,055	2,117	2,433	2,719	2,872	3,019	3,173	3,353
0	Subsidies	0	0	0	0	0	0	0	0	0	0
15,799	General Funds	14,386	14,422	14,478	16,075	17,302	17,488	17,363	17,672	18,199	19,366
16,290	Total Operating Revenue	15,870	16,153	16,879	18,580	20,141	20,632	20,678	21,154	21,856	23,225
OPERATING EXPENDITURE											
16,476	Wastewater	14,980	15,498	16,183	16,380	17,081	17,266	17,278	17,607	17,810	18,950
16,476	Total Operating Expenditure ¹	14,980	15,498	16,183	16,380	17,081	17,266	17,278	17,607	17,810	18,950
(186)	Operating Surplus/(Deficit)	889	655	695	2,200	3,060	3,365	3,400	3,546	4,047	4,276
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
(405)	Capital Funding	632	446	695	2,177	3,033	3,338	3,373	3,519	4,018	4,247
86	Development Contributions Reserves	257	209	0	24	27	27	27	27	29	29
0	Other Special Reserves	0	0	0	0	0	0	0	0	0	0
133	Retained Earnings Reserves	0	0	0	0	0	0	0	0	0	0
(186)		889	655	695	2,200	3,060	3,365	3,400	3,546	4,047	4,276
Note 1											
5,533	Depreciation expense included in operating expenditure	4,790	4,938	5,109	5,279	5,396	5,575	5,725	5,881	6,090	6,586

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

Our Services: Wastewater Activity

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded.

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
16,290	Total Operating Revenue	15,870	16,153	16,879	18,580	20,141	20,632	20,678	21,154	21,856	23,225
(454)	Less Contributions	(1,163)	(1,399)	(2,055)	(2,117)	(2,433)	(2,719)	(2,872)	(3,019)	(3,173)	(3,353)
78	Plus AC debt contributions	45	97	183	240	362	488	596	708	824	977
0	Plus Internal Interest Revenue	0	0	0	0	0	0	0	0	0	0
0	Plus Operating Loans Raised	0	0	217	0	0	0	0	0	0	0
2,412	Plus Additional Capacity Interest Loans Raised	1,413	1,241	1,083	1,108	1,330	1,098	909	725	535	558
1,124	Plus Transfer from Special Reserves										
	Plus Transfers from Retained Earnings	232	500	850	760	0	0	0	0	0	0
3,505	Plus Transfers from Depreciation Reserves	102	1,516	803	3,574	3,585	3,881	3,161	0	0	0
22,953		16,500	18,108	17,959	22,144	22,985	23,380	22,473	19,568	20,043	21,408
16,476	Total Operating Expenditure	14,980	15,498	16,183	16,380	17,081	17,266	17,278	17,607	17,810	18,950
2,544	Plus Internal Interest Expense	2,530	2,080	1,877	1,866	2,083	2,051	1,925	1,917	2,187	2,409
3,801	Plus Operating/ILOS Loans Repayments	384	1,847	1,134	3,899	3,820	4,062	3,270	43	46	49
0	Plus AC Interest Loan Repayments	2	0	0	0	0	0	0	0	0	0
0	Less Unfunded Depreciation	(1,396)	(1,317)	(1,236)	0	0	0	0	0	0	0
133	Plus Transfers to Reserves	0	0	0	0	0	0	0	0	0	0
22,953		16,500	18,108	17,959	22,144	22,985	23,380	22,473	19,568	20,043	21,408

Estimated Capital Funding Requirements - Wastewater

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
CAPITAL EXPENDITURE										
Property, Plant and Equipment (incl. Intangible Assets)										
420	1,311	1,364	1,504	1,465	1,520	1,676	1,755	1,784	1,767	1,839
5,251	2,417	1,110	1,854	0	291	0	299	510	852	1,192
150	494	0	656	666	0	48	0	0	0	17,296
5,821	4,221	2,474	4,014	2,131	1,811	1,724	2,054	2,293	2,619	20,327
Loan Repayments (internal and external)										
3,801	384	1,847	1,134	3,899	3,820	4,062	3,270	43	46	49
288	679	1,093	1,872	1,853	2,044	2,204	2,248	2,284	2,320	2,347
9,909	5,284	5,414	7,021	7,883	7,675	7,990	7,572	4,620	4,985	22,723

Estimated Capital Funding Requirements - Wastewater contd

A forecast for the ten years ending 30 June 2022

Annual Plan		Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
		2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
2011/2012 NZ\$000's		NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's
FUNDED BY											
(405)	Operating Surplus/(Deficit)	632	446	695	2,177	3,033	3,338	3,373	3,519	4,018	4,247
(2,544)	Less/(Plus) Internal Interest Expense	2,530	2,080	1,877	1,866	2,083	2,051	1,925	1,917	2,187	2,409
(2,949)		(1,898)	(1,634)	(1,182)	311	949	1,287	1,448	1,602	1,831	1,838
Loans Raised (internal and external)											
0	Operating Expenses	0	0	217	0	0	0	0	0	0	0
2,287	Renewals and Increased Levels of Service	0	0	0	0	0	0	0	0	0	0
1,502	Additional Capacity for Growth	746	368	944	426	0	31	0	0	0	17,499
2,412	Additional Capacity Interest	1,413	1,241	1,083	1,108	1,330	1,098	909	725	535	558
0	Asset Disposals	0	0	0	0	0	0	0	0	0	0
5,533	Depreciation Reserves	3,394	3,622	3,873	5,279	5,396	5,575	5,215	2,293	2,619	2,828
0	Development Contributions Reserves	0	0	0	0	0	0	0	0	0	0
0	Other Special Reserves	0	0	0	0	0	0	0	0	0	0
0	Unfunded Depreciation	1,396	1,317	1,236	0	0	0	0	0	0	0
1,124	Internal Interest Revenue	232	500	850	760	0	0	0	0	0	0
0	Retained Earnings Reserves	0	0	0	0	0	0	0	0	0	0
9,909	Total Funding Applied	5,284	5,414	7,021	7,883	7,675	7,990	7,572	4,620	4,985	22,723

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Funding Impact Statement - Wastewater

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF OPERATING FUNDING											
0	General Rates, uniform annual general charges, rates penalties	0	0	0	0	0	0	0	0	0	0
15,799	Targeted rates(other than a targeted rate for water supply)	14,386	14,422	14,478	16,075	17,302	17,488	17,363	17,672	18,199	19,366
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
114	Fees, charges and targeted rates for water supply	366	430	528	628	768	913	1,040	1,171	1,308	1,484
0	Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0
15,913	Total operating funding	14,752	14,851	15,006	16,703	18,070	18,401	18,403	18,843	19,508	20,850
Applications of operating funding											
12,857	Payments to staff and suppliers	11,560	12,109	12,770	12,781	13,179	13,645	13,900	14,555	15,105	15,966
2,762	Finance costs	2,537	2,488	2,488	2,648	2,938	2,627	2,362	2,028	1,652	1,902
3,401	Internal charges and overheads applied	3,413	2,981	2,802	2,818	3,047	3,046	2,941	2,942	3,240	3,491
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
19,020	Total applications of operating funding	17,510	17,578	18,061	18,246	19,165	19,318	19,203	19,525	19,997	21,359
(3,107)	Surplus(deficit) of operating funding	(2,758)	(2,727)	(3,054)	(1,543)	(1,095)	(917)	(800)	(682)	(490)	(509)

Funding Impact Statement - Wastewater contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF CAPITAL FUNDING											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
376	Development and financial contributions	1,118	1,302	1,872	1,877	2,071	2,231	2,276	2,311	2,349	2,375
2,112	Increase/(decrease) in Debt (including internal borrowing)	1,097	(1,331)	(763)	(4,218)	(4,534)	(5,137)	(4,609)	(1,602)	(1,831)	15,661
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
	Lump sum contributions										
2,489	Total sources of capital funding	2,215	(29)	1,109	(2,341)	(2,463)	(2,907)	(2,334)	709	518	18,036
Applications of capital funding											
	Capital expenditure										
1,506	- to meet additional demand	930	368	944	426	(0)	31	(0)	510	530	17,499
3,895	- to improve the level of service	1,981	742	1,566	240	291	17	299	0	322	989
420	- to replace existing assets	1,311	1,364	1,504	1,465	1,520	1,676	1,755	1,784	1,767	1,839
(6,438)	Increase(decrease) in reserves	(4,765)	(5,230)	(5,959)	(6,015)	(5,369)	(5,547)	(5,188)	(2,266)	(2,590)	(2,800)
0	Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0
(618)	Total applications of capital funding	(543)	(2,756)	(1,945)	(3,884)	(3,558)	(3,824)	(3,134)	27	29	17,527
3,107	Surplus(deficit) of capital funding	2,758	2,727	3,054	1,543	1,095	917	800	682	490	509
0	FUNDING BALANCE	0	0	(0)	0	0	0	0	0	(0)	0

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements.

Property, Plant and Equipment Projects - Wastewater

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Wastewater - Thames											
92	Thames Renewals	829	862	894	927	962	997	1,032	1,070	1,112	1,158
	Telemetry Upgrades										
462	Treatment Plant Upgrades										
	Pump Station Upgrades			33		35		38		41	
39	Reticulation Upgrades										
	Consent Renewal							116			
	AOB Extension								510	530	
Wastewater - Coromandel											
37	Coromandel Renewals	77	80	83	86	89	93	96	99	103	107
	Pump Station Upgrade			22		24		25		27	
29	Consent Renewal										
	Pensioner Housing Improvements										
25	Treatment Plant Improvements	663	1,110	1,583							
Wastewater - Oamaru Bay											
8	Oamaru Bay Renewals	2	2	2	3	3	3	3	3	3	3
Wastewater - Matarangi											
21	Matarangi Renewals	31	32	33	34	36	37	38	40	41	43
	Pumpstation Upgrade			19		21		22		24	
	Matarangi Consent Renewal										
633	Treatment Upgrade	640									

Property, Plant and Equipment Projects - Wastewater contd

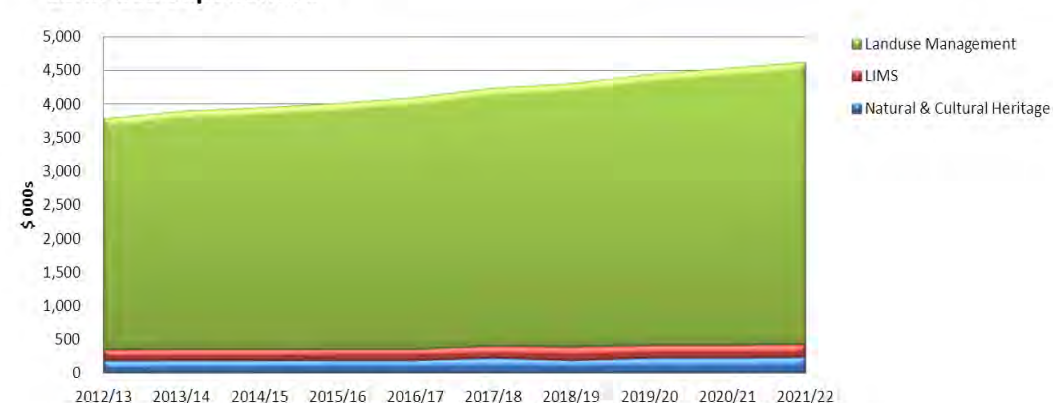
Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Wastewater - Whitianga											
150	Treatment Plant Upgrade										
	Treatment Plant Disposal	299									
235	Pumpstation Upgrade	213		35		37		40		43	
63	Whitianga Renewals	85	89	92	95	99	102	106	110	114	119
2,950	Disposal Upgrade										
	Treatment Plant Expansion										7,169
	CBD upgrade	4		656	666		48				
	BioSolids Infrastructure	900									
150	Treatment Plant Upgrade										
Wastewater - Cooks Beach											
29	Cooks Beach Renewals	29	30	32	33	34	35	36	38	39	41
	Treatment Disposal	191									721
	Pumpstation Upgrade			13		14		15		16	
	Consent Renewal						100				
Wastewater - Hahei											
21	Hahei Renewals	21	22	23	24	25	26	27	28	29	30
	Consent Renewal			90							
	Treatment Plant Upgrade										1,192

Property, Plant and Equipment Projects - Wastewater contd

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Wastewater - Tairua/Pauanui											
463	Biosolid Infrastructure										
	Biosolid Composting										
60	Tairua/Pauanui Treatment & Disposal Imp										
32	Tai Renewals	41	43	44	46	48	49	51	53	55	57
32	Pau Renewals	60	62	64	67	69	72	82	85	88	92
112	Tairua Pumpstation Upgrade			67		72		77		83	
79	Pauanui Pumpstation Upgrade			37		40		43		46	
56	Paku Hill Grinder Pump										
	Pauanui Treatment Plant Expansion										7,486
463	Biosolid Infrastructure										
Wastewater - Onemana											
21	One Renewals	21	22	23	23	24	25	26	27	28	29
	Consent Renewal								84		
47	Pumpstation Upgrade			12		12					
Wastewater - Whangamata											
63	Whangamata Renewals	114	119	123	128	133	137	142	147	153	160
	Whangamata Effluent Disposal										
59	Pumpstation Upgrade			35		37		40		43	
	AOB Extension										1,920
5,821		4,221	2,474	4,014	2,131	1,811	1,724	2,054	2,293	2,619	20,327

Land Use Activity Group

Land Use Expenditure



TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2201 NZ\$000's	Forecast 2021/2022 NZ\$000's	TOTAL NZ\$000's
Natural and Cultural Heritage											
Operating Expenditure	193	205	196	212	209	225	215	231	223	239	2,148
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
Total	193	205	196	212	209	225	215	231	223	239	2,148
Land Information Memoranda											
Operating Expenditure	160	166	171	172	175	180	181	183	189	191	1,767
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
Total	160	166	171	172	175	180	181	183	189	191	1,767
Land Use Management											
Operating Expenditure	2,937	3,093	3,163	3,223	3,289	3,381	3,453	3,510	3,600	3,662	33,312
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
Total	2,937	3,093	3,163	3,223	3,289	3,381	3,453	3,510	3,600	3,662	33,312
LAND USE											
Operating Expenditure	3,289	3,464	3,530	3,607	3,672	3,786	3,849	3,925	4,012	4,093	37,226
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0
TOTAL	3,289	3,464	3,530	3,607	3,672	3,786	3,849	3,925	4,012	4,093	37,226

Estimated Revenue and Expenses Statement - Land Use

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING REVENUE											
1,586	Activity Revenue	1,456	1,494	1,521	1,545	1,620	1,673	1,704	1,772	1,822	1,863
0	Contributions	0	0	0	0	0	0	0	0	0	0
0	Subsidies	0	0	0	0	0	0	0	0	0	0
2,101	General Funds	1,682	1,837	1,889	1,927	1,902	1,953	1,988	1,998	2,009	2,037
3,688	Total Operating Revenue	3,138	3,331	3,410	3,472	3,522	3,626	3,692	3,770	3,831	3,900
OPERATING EXPENDITURE											
193	Natural and Cultural Heritage	176	191	184	200	195	211	201	216	205	222
211	Land Information Memoranda	160	166	171	172	175	180	181	183	189	191
3,476	Landuse Management	2,937	3,093	3,163	3,223	3,289	3,381	3,453	3,510	3,600	3,662
3,880	Total Operating Expenditure ¹	3,272	3,450	3,517	3,595	3,658	3,772	3,834	3,909	3,994	4,076
(193)	Operating Surplus/(Deficit)	(134)	(119)	(107)	(123)	(136)	(145)	(142)	(139)	(163)	(176)
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
(195)	Capital Funding	(158)	(143)	(132)	(149)	(163)	(174)	(172)	(170)	(195)	(209)
0	Development Contributions Reserves	0	0	0	0	0	0	0	0	0	0
2	Other Special Reserves	23	24	25	26	27	29	30	31	32	34
0	Retained Earnings Reserves	0	0	0	0	0	0	0	0	0	0
(193)		(134)	(119)	(107)	(123)	(136)	(145)	(142)	(139)	(163)	(176)
Note 1											
39	Depreciation expense included in operating expenditure	15	15	14	14	14	13	13	13	12	12

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded.

Our Services: Land Use

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
3,688	Total Operating Revenue	3,138	3,331	3,410	3,472	3,522	3,626	3,692	3,770	3,831	3,900
	Less Contributions										
218	Plus AC debt contributions	182	165	153	171	186	197	197	196	225	239
	Plus Internal Interest Revenue										
	Plus Operating Loans Raised										
	Plus Additional Capacity Interest Loans Raised										
42	Plus Transfer from Special Reserves	42	43	44	44	45	45	46	47	47	48
	Plus Transfers from Retained Earnings										
	Plus Transfers from Depreciation Reserves										
3,948		3,362	3,539	3,607	3,687	3,753	3,869	3,935	4,013	4,103	4,187
3,880	Total Operating Expenditure	3,272	3,450	3,517	3,595	3,658	3,772	3,834	3,909	3,994	4,076
17	Plus Internal Interest Expense	17	14	12	12	14	15	15	15	18	17
7	Plus Operating/ILOS Loans Repayments	7	9	9	9	9	9	10	11	12	12
	Plus AC Interest Loan Repayments										
	Less Unfunded Depreciation										
44	Plus Transfers to Reserves	65	67	69	70	72	74	76	78	80	82
3,948		3,362	3,539	3,607	3,687	3,753	3,869	3,935	4,013	4,103	4,187

Estimated Capital Funding Requirements - Land Use

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
CAPITAL EXPENDITURE										
Property, Plant and Equipment (incl. Intangible Assets)										
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
Loan Repayments (internal and external)										
7	7	9	9	9	9	9	10	11	12	12
0	0	0	0	0	0	0	0	0	0	0
7	7	9	9	9	9	9	10	11	12	12

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Estimated Capital Funding Requirements - Land Use contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
FUNDED BY											
(195)	Operating Surplus/(Deficit)	(158)	(143)	(132)	(149)	(163)	(174)	(172)	(170)	(195)	(209)
(17)	Less/(Plus) Internal Interest Expense	(17)	(14)	(12)	(12)	(14)	(15)	(15)	(15)	(18)	(17)
(211)		(175)	(156)	(144)	(161)	(177)	(188)	(187)	(186)	(213)	(226)
Loans Raised (internal and external)											
0	Operating Expenses	0	0	0	0	0	0	0	0	0	0
0	Renewals and Increased Levels of Service	0	0	0	0	0	0	0	0	0	0
0	Additional Capacity for Growth	0	0	0	0	0	0	0	0	0	0
0	Additional Capacity Interest	0	0	0	0	0	0	0	0	0	0
0	Asset Disposals	0	0	0	0	0	0	0	0	0	0
0	Depreciation Reserves	0	0	0	0	0	0	0	0	0	0
0	Development Contributions Reserves	0	0	0	0	0	0	0	0	0	0
0	Other Special Reserves	0	0	0	0	0	0	0	0	0	0
0	Unfunded Depreciation	0	0	0	0	0	0	0	0	0	0
218	Internal Interest Revenue	182	165	153	171	186	197	197	196	225	239
0	Retained Earnings Reserves	0	0	0	0	0	0	0	0	0	0
7	Total Funding Applied	7	9	9	9	9	9	10	11	12	12

Funding Impact Statement - Landuse

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/12 NZ\$000's		Forecast 2012/13 NZ\$000's	Forecast 2013/14 NZ\$000's	Forecast 2014/15 NZ\$000's	Forecast 2015/16 NZ\$000's	Forecast 2016/17 NZ\$000's	Forecast 2017/18 NZ\$000's	Forecast 2018/19 NZ\$000's	Forecast 2019/20 NZ\$000's	Forecast 2020/21 NZ\$000's	Forecast 2021/22 NZ\$000's
SOURCES OF OPERATING FUNDING											
2,101	General Rates, uniform annual general charges, rates penalties	1,681	1,837	1,889	1,927	1,902	1,953	1,988	1,998	2,009	2,036
0	Targeted rates(other than a targeted rate for water supply)	0	0	(0)	0	(0)	0	(0)	(0)	0	(0)
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
1,585	Fees, charges and targeted rates for water supply	1,454	1,492	1,519	1,542	1,618	1,671	1,701	1,769	1,819	1,861
218	Internal charges and overheads recovered	182	165	153	171	186	197	197	196	225	239
2	Local authorities fuel tax, fines, infringement fees and other receipts	3	3	3	3	3	3	3	3	3	3
3,906	Total operating funding	3,320	3,496	3,564	3,643	3,708	3,824	3,889	3,967	4,056	4,139
Applications of operating funding											
834	Payments to staff and suppliers	488	533	530	546	544	569	575	597	594	618
18	Finance costs	17	16	16	17	20	19	18	16	13	13
3,044	Internal charges and overheads applied	2,785	2,915	2,983	3,044	3,108	3,198	3,256	3,312	3,405	3,462
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
3,897	Total applications of operating funding	3,289	3,464	3,530	3,607	3,672	3,786	3,849	3,925	4,012	4,093
9	Surplus(deficit) of operating funding	31	32	34	35	36	38	40	42	44	46
SOURCES OF CAPITAL FUNDING											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
(7)	Increase/(decrease) in Debt (including internal borrowing)	(7)	(9)	(9)	(9)	(9)	(9)	(10)	(11)	(12)	(12)
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
	Lump sum contributions										
(7)	Total sources of capital funding	(7)	(9)	(9)	(9)	(9)	(9)	(10)	(11)	(12)	(12)

Funding Impact Statement - Landuse contd

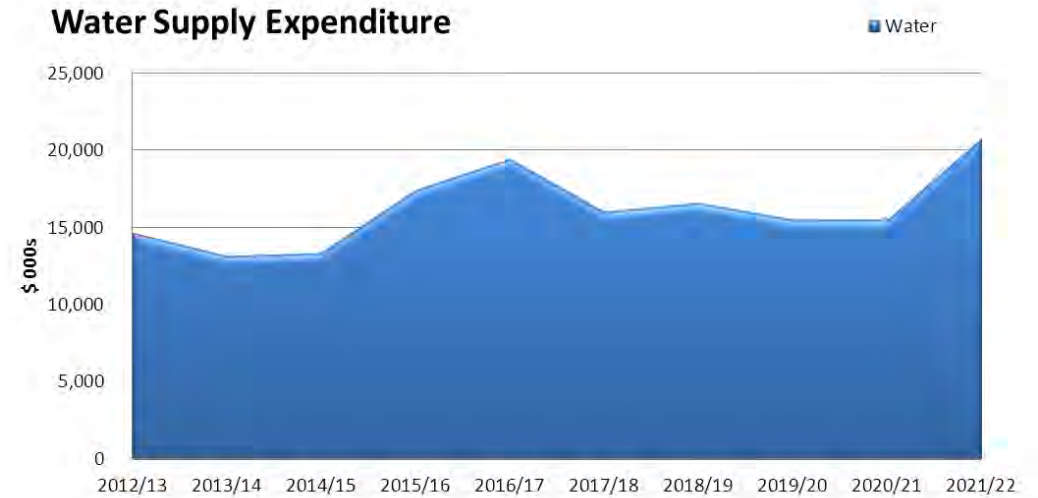
A forecast for the ten years ending 30 June 2022

Annual Plan		Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
2011/12		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
NZ\$000's		NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's	NZ\$000's
	Applications of capital funding										
	Capital expenditure										
0	- to meet additional demand	0	0	0	0	0	0	0	0	0	0
0	- to improve the level of service	0	0	0	0	0	0	0	0	0	0
0	- to replace existing assets	0	0	0	0	0	0	0	0	0	0
2	Increase(decrease) in reserves	23	24	25	26	27	29	30	31	32	34
0	Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0
2	Total applications of capital funding	23	24	25	26	27	29	30	31	32	34
(9)	Surplus(deficit) of capital funding	(31)	(32)	(34)	(35)	(36)	(38)	(40)	(42)	(44)	(46)
(0)	FUNDING BALANCE	0	(0)	0	(0)	(0)	(0)	(0)	0	0	0

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements



Water Supply



TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's	TOTAL NZ\$000's
Water Supply											
Operating Expenditure	8,943	9,377	9,755	10,196	11,357	12,071	12,415	12,798	13,258	13,781	113,950
Capital Expenditure	5,729	3,775	3,625	7,210	8,104	3,941	4,181	2,689	2,235	7,028	48,517
TOTAL	14,672	13,153	13,380	17,405	19,461	16,011	16,596	15,487	15,493	20,809	162,467

Estimated Revenue and Expenses Statement - Water Supply

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING REVENUE											
0	Activity Revenue	0	0	0	0	0	0	0	0	0	0
244	Contributions	562	623	894	924	744	854	907	959	1,036	1,059
0	Subsidies	0	0	0	0	0	0	0	0	0	0
7,813	General Funds	8,857	9,249	9,717	10,132	11,194	11,924	12,076	12,470	12,969	13,482
8,057	Total Operating Revenue	9,419	9,872	10,611	11,057	11,938	12,778	12,983	13,429	14,004	14,541
OPERATING EXPENDITURE											
7,495	Water	8,414	8,902	9,302	9,691	10,648	11,241	11,549	11,875	12,196	12,710
7,495	Total Operating Expenditure ¹	8,414	8,902	9,302	9,691	10,648	11,241	11,549	11,875	12,196	12,710
562	Operating Surplus/(Deficit)	1,005	970	1,309	1,365	1,290	1,537	1,434	1,555	1,808	1,831
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
414	Capital Funding	800	794	1,051	1,314	1,270	1,537	1,433	1,553	1,798	1,829
53	Development Contributions Reserves	88	73	258	51	0	0	1	2	11	2
0	Other Special Reserves	0	0	0	0	0	0	0	0	0	0
95	Retained Earnings Reserves	117	103	0	0	20	0	0	0	0	0
562		1,005	970	1,309	1,365	1,290	1,537	1,434	1,555	1,808	1,831
Note 1											
2,415	Depreciation expense included in operating expenditure	2,610	2,778	2,923	3,115	3,377	3,619	3,795	3,969	4,147	4,414

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

Our Services: Water Supply Activity

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
8,057	Total Operating Revenue	9,419	9,872	10,611	11,057	11,938	12,778	12,983	13,429	14,004	14,541
(244)	Less Contributions	(562)	(623)	(894)	(924)	(744)	(854)	(907)	(959)	(1,036)	(1,059)
10	Plus AC debt contributions	9	19	40	56	85	127	167	209	260	287
0	Plus Internal Interest Revenue	0	0	0	0	0	0	0	0	0	0
340	Plus Operating Loans Raised										
	Plus Additional Capacity Interest Loans Raised	329	292	254	274	393	387	372	321	253	241
166	Plus Transfer from Special Reserves										
	Plus Transfers from Retained Earnings	84	189	32	32	20	0	0	0	0	0
355	Plus Transfers from Depreciation Reserves	177	458	670	382	102	316	808	314	784	339
8,683		9,456	10,207	10,712	10,877	11,794	12,754	13,423	13,315	14,265	14,350
7,495	Total Operating Expenditure	8,414	8,902	9,302	9,691	10,648	11,241	11,549	11,875	12,196	12,710
512	Plus Internal Interest Expense	529	475	453	504	709	830	866	924	1,062	1,071
581	Plus Operating/ILOS Loans Repayments	396	727	957	681	417	683	1,008	516	996	556
0	Plus AC Interest Loan Repayments	0	0	0	1	0	0	0	0	12	13
	Less Unfunded Depreciation										
95	Plus Transfers to Reserves	117	103	0	0	20	0	0	0	0	0
8,683		9,456	10,207	10,712	10,877	11,794	12,754	13,423	13,315	14,265	14,350

Estimated Capital Funding Requirements - Water Supply

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
CAPITAL EXPENDITURE											
CAPITAL EXPENDITURE											
Property, Plant and Equipment (incl. Intangible Assets)											
1,419	Renewals	1,759	1,830	1,626	1,622	1,899	1,676	1,671	1,881	1,967	1,935
3,757	Increased Level of Service	3,929	1,754	1,445	5,309	5,755	1,058	1,623	775	268	3,922
10	Additional Capacity for Growth	41	192	553	278	451	1,207	886	33	0	1,172
5,186		5,729	3,775	3,625	7,210	8,104	3,941	4,181	2,689	2,235	7,028
Loan Repayments (internal and external)											
581	Renewals and Increased Levels of Service	396	727	957	681	417	683	1,008	516	996	556
172	Additional Capacity for Growth	465	445	560	524	572	727	739	748	777	754

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Estimated Capital Funding Requirements - Water Supply

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
FUNDED BY											
414	Operating Surplus/(Deficit)	800	794	1,051	1,314	1,270	1,537	1,433	1,553	1,798	1,829
512	Less/(Plus) Internal Interest Expense	529	475	453	504	709	830	866	924	1,062	1,071
(98)		271	319	598	810	561	707	567	629	736	758
Loans Raised (internal and external)											
0	Operating Expenses	0	0	0	0	0	0	0	0	0	0
2,681	Renewals and Increased Levels of Service	2,388	1,036	1,424	3,103	2,951	355	206	250	237	2,380
690	Additional Capacity for Growth	715	281	569	1,172	1,992	1,215	1,516	131	89	2,106
340	Additional Capacity Interest	329	292	254	274	393	387	372	321	253	241
0	Asset Disposals	0	0	0	0	0	0	0	0	0	0
2,143	Depreciation Reserves	2,782	2,674	2,226	2,723	2,966	2,687	3,267	2,622	2,693	2,845
0	Development Contributions Reserves	0	97	39	299	51	0	0	0	0	9
0	Other Special Reserves	20	60	0	0	159	0	0	0	0	0
0	Unfunded Depreciation	0	0	0	0	0	0	0	0	0	0
0	Internal Interest Revenue	0	0	0	0	0	0	0	0	0	0
182	Retained Earnings Reserves	85	189	32	32	20	0	0	0	0	0
5,938	Total Funding Applied	6,590	4,948	5,142	8,415	9,094	5,351	5,928	3,953	4,008	8,339

Funding Impact Statement - Water Supply

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF OPERATING FUNDING											
0	General Rates, uniform annual general charges, rates penalties	0	0	0	0	0	0	0	0	0	0
6,499	Targeted rates(other than a targeted rate for water supply)	7,304	7,688	8,148	8,551	9,599	10,317	10,436	10,816	11,301	11,800
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
1,324	Fees, charges and targeted rates for water supply	1,562	1,580	1,609	1,638	1,680	1,734	1,807	1,863	1,927	1,969
0	Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0
7,823	Total operating funding	8,866	9,268	9,756	10,189	11,278	12,051	12,243	12,680	13,228	13,769
Applications of operating funding											
6,027	Payments to staff and suppliers	7,006	7,432	7,773	8,027	8,683	9,180	9,471	9,871	10,337	10,783
556	Finance costs	530	568	601	715	999	1,063	1,063	977	802	845
1,424	Internal charges and overheads applied	1,407	1,378	1,382	1,453	1,674	1,828	1,881	1,950	2,119	2,152
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
8,007	Total applications of operating funding	8,943	9,377	9,755	10,196	11,357	12,071	12,415	12,798	13,258	13,781
(184)	Surplus(deficit) of operating funding	(76)	(109)	1	(7)	(78)	(19)	(172)	(119)	(29)	(11)

Funding Impact Statement - Water Supply contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF CAPITAL FUNDING											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
234	Development and financial contributions	552	604	854	868	659	726	740	750	776	772
2,959	Increase/(decrease) in Debt (including internal borrowing)	2,571	437	730	3,345	4,347	547	346	(562)	(1,193)	3,416
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
	Lump sum contributions										
3,193	Total sources of capital funding	3,124	1,041	1,584	4,213	5,007	1,273	1,086	188	(417)	4,188
Applications of capital funding											
	Capital expenditure										
700	- to meet additional demand	715	464	645	1,765	2,130	1,215	1,516	131	89	2,143
3,067	- to improve the level of service	3,255	1,482	1,374	3,822	4,075	1,050	993	677	208	2,951
1,419	- to replace existing assets	1,759	1,830	1,606	1,622	1,899	1,676	1,671	1,881	1,938	1,935
(2,177)	Increase(decrease) in reserves	(2,682)	(2,844)	(2,039)	(3,003)	(3,176)	(2,687)	(3,267)	(2,619)	(2,682)	(2,852)
0	Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0
3,009	Total applications of capital funding	3,047	931	1,586	4,206	4,928	1,254	914	69	(447)	4,177
184	Surplus(deficit) of capital funding	76	109	(1)	7	78	19	172	119	29	11
(0)	FUNDING BALANCE	(0)	(0)	0	0	0	0	0	0	0	(0)

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements.

Property, Plant and Equipment Projects - Water Supply

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Water - Thames Valley											
26	Renewals	160	166	172	192	199	152	94	98	102	106
50	New Supply & Reticulations	313	351	688	212	162	168	174	181	188	195
Water - Matatoki											
26	Renewals	108	112	70	34	35	78	81	139	144	150
175	New Supply & Reticulations	134	150	295	91	70	72	75	77	80	84
Water - Thames Urban											
886	Renewals	680	707	734	760	789	818	846	878	912	950
536	Reticulation System Improvements			338	350						3,079
637	Treatment Upgrade	255									
260	Reservoir Replacements Kauaeranga Consent AOB Extension	619									341
Water - Coromandel											
119	Renewals	308	320	96	99	103	107	111	115	119	124
36	System Improvements Consent Renewal		405		61	618	705		70		76
						215					

Property, Plant and Equipment Projects - Water Supply contd

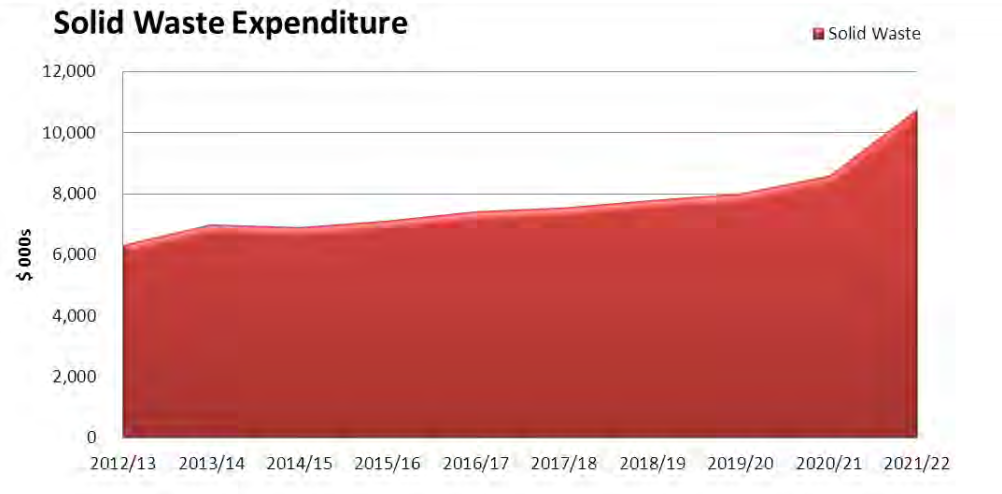
Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Water - Matarangi											
30	Renewals	47	49	50	52	54	56	58	60	63	65
24	System Improvements		168								
284	Water Meters Consent Renewal									108	
Water - Whitianga											
60	Renewals	87	90	94	97	101	105	108	112	117	121
18	System Improvements	424						1,374			
	CBD Reticulation	41		367	249	158	190				
	Water Meters										
Water - Hahei											
30	Renewals	30	31	32	33	34	36	37	38	40	41
30	System Improvements			187							
80	Water Meters Consent Renewal			87							
Water - Tairua											
60	Renewals	64	66	69	71	74	76	79	82	85	89
398	System Improvements		195		210		226		242		262
247	Pepe Valley RBF New Treatment Plant	740									
	Consent	149			602	1,238					
250	Water Meters Grahams Stream Intake AOB Extension	180	289								

Our Services: Water Supply Activity

Property, Plant and Equipment Projects - Water Supply contd

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
Water - Pauanui											
60	Renewals	81	84	88	91	94	98	101	105	109	113
	Pauanui Additional Storage										
103	Oturu Intake	100									
176	Consent	110									
	System Improvements		193		206		221		238		262
	Treatment Plant Upgrade		194		3,369	3,713					
273	Aquifer Reconfiguration	427									
	Orchard Block Extension						683				
	Tangitarori Aquifer Reconfiguration										
Water - Onemana											
30	Renewals	14	15	15	16	16	17	17	18	19	20
29	System Improvements			124							
161	Tuna Place Bore										
	Consent Renewal								93		
	Water Meters										
Water - Whangamata											
91	Renewals	111	116	120	124	129	134	139	144	149	155
	System Improvements	478			239	248					
	Consent Renewal	70	73		54	56					
	Water Meters										
	AOB Extension										795
	Wentworth Valley							886			
5,186		5,729	3,775	3,625	7,210	8,104	3,941	4,181	2,689	2,235	7,028

Solid Waste Activity Group



TOTAL ACTIVITY COSTS	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's	TOTAL NZ\$000's
Solid Waste	Total										
Operating Expenditure	5,965	6,139	6,586	6,822	7,033	7,240	7,462	7,669	7,927	8,332	71,176
Capital Expenditure	377	874	323	303	384	322	332	344	664	2,434	6,357
TOTAL	6,342	7,012	6,909	7,125	7,418	7,562	7,794	8,014	8,591	10,766	77,532

Estimated Revenue and Expenses Statement - Solid Waste

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
OPERATING REVENUE											
2,143	Activity Revenue	2,437	2,517	3,359	3,468	3,571	3,679	3,801	3,934	4,071	4,219
39	Contributions	5	9	22	24	28	33	35	36	38	41
0	Subsidies	0	0	0	0	0	0	0	0	0	0
4,089	General Funds	3,625	3,733	3,350	3,484	3,583	3,690	3,798	3,881	4,009	4,271
6,270	Total Operating Revenue	6,067	6,259	6,731	6,977	7,181	7,401	7,634	7,851	8,118	8,531
OPERATING EXPENDITURE											
5,732	Solid Waste	5,841	6,022	6,464	6,696	6,888	7,088	7,310	7,512	7,747	8,122
5,732	Total Operating Expenditure ¹	5,841	6,022	6,464	6,696	6,888	7,088	7,310	7,512	7,747	8,122
538	Operating Surplus/(Deficit)	227	237	267	281	293	313	324	339	371	410
OPERATING SURPLUS/(DEFICIT) TRANSFERRED TO/(FROM)											
108	Capital Funding	(305)	(40)	(330)	210	245	126	272	285	315	352
35	Development Contributions Reserves	0	0	0	0	0	0	0	0	0	0
0	Other Special Reserves	6	3	1	0	0	0	0	0	0	0
156	Landfill Aftercare Provision	526	275	596	70	48	187	52	53	55	57
240	Retained Earnings Reserves	0	0	0	0	0	0	0	0	0	0
538		227	237	267	281	293	313	324	339	371	410
Note 1											
289	Depreciation expense included in operating expenditure	301	330	357	364	374	386	394	404	425	514

The above Expenses and Revenue Statement has been prepared in accordance with GAAP and as such excludes internal interest and other internal transactions.

Our Services: Solid Waste

The table below seeks to illustrate how the Surplus/ (Deficit) above is funded.

Annual Plan 2011/2012 NZ\$000's	SUMMARY	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
6,270	Total Operating Revenue	6,067	6,259	6,731	6,977	7,181	7,401	7,634	7,851	8,118	8,531
(39)	Less Contributions	(5)	(9)	(22)	(24)	(28)	(33)	(35)	(36)	(38)	(41)
0	Plus AC debt contributions	0	0	1	1	2	3	4	5	6	8
0	Plus Internal Interest Revenue	0	0	0	0	0	0	0	0	0	0
93	Plus Operating Loans Raised	521	269	590	65	42	181	45	47	48	50
0	Plus Additional Capacity Interest Loans Raised	0	4	6	6	7	5	3	1	0	15
40	Plus Transfer from Special Reserves	74	77	79	82	85	87	90	93	97	100
	Plus Transfers from Retained Earnings										
19	Plus Transfers from Depreciation Reserves	0	0	45	74	3	78	76	62	0	0
6,383		6,658	6,600	7,431	7,181	7,292	7,722	7,817	8,023	8,231	8,664
5,732	Total Operating Expenditure	5,841	6,022	6,464	6,696	6,888	7,088	7,310	7,512	7,747	8,122
115	Plus Internal Interest Expense	124	117	122	126	145	152	152	157	180	211
100	Plus Operating/ILOS Loans Repayments	87	107	169	208	131	215	224	220	169	183
	Plus AC Interest Loan Repayments									0	2
156	Plus Transfer to Landfill Aftercare Provision	526	275	596	70	48	187	52	53	55	57
280	Plus Transfers to Reserves	80	80	80	80	80	80	80	80	80	90
6,383		6,658	6,600	7,431	7,181	7,292	7,722	7,817	8,023	8,231	8,664

Estimated Capital Funding Requirements - Solid Waste

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
CAPITAL EXPENDITURE											
Property, Plant and Equipment (incl. Intangible Assets)											
106	Renewals	144	149	154	159	164	169	174	180	187	193
168	Increased Level of Service	233	725	170	144	221	153	158	164	477	2,240
0	Additional Capacity for Growth	0	0	0	0	0	0	0	0	0	0
275		377	874	323	303	384	322	332	344	664	2,434
Loan Repayments (internal and external)											
100	Renewals and Increased Levels of Service	87	107	169	208	131	215	224	220	169	183
0	Additional Capacity for Growth	3	0	11	12	14	16	16	17	18	19
374	Total Capital Funding Requirements	467	981	503	523	529	553	573	581	850	2,636

The Estimated Capital Funding Requirements present capital expenditure costs based on primary purpose. Primary purpose has been determined by whichever of the three types of capital expenditure (additional capacity, increased level of service, or renewals) is the largest. In contrast, the Funding impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst the three types.

Estimated Capital Funding Requirements - Solid Waste contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's	Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's	
FUNDED BY											
108	Operating Surplus/(Deficit)	(305)	(40)	(330)	210	245	126	272	285	315	352
115	Less/(Plus) Internal Interest Expense	(124)	(117)	(122)	126	145	152	152	157	180	211
(8)		(429)	(157)	(451)	84	100	(26)	120	128	136	142
Loans Raised (internal and external)											
93	Operating Expenses	521	269	590	65	42	181	45	47	48	50
0	Renewals and Increased Levels of Service	16	340	0	0	0	0	0	0	110	1,214
0	Additional Capacity for Growth	19	188	0	0	0	0	0	0	19	690
0	Additional Capacity Interest	0	4	6	6	7	5	3	1	0	15
0	Asset Disposals	0	0	0	0	0	0	0	0	0	0
289	Depreciation Reserves	301	330	357	364	374	386	394	392	437	514
0	Development Contributions Reserves	15	8	2	2	1	0	0	0	83	0
0	Other Special Reserves	0	0	0	2	5	7	10	13	17	10
0	Unfunded Depreciation	0	0	0	0	0	0	0	0	0	0
0	Internal Interest Revenue	25	0	0	0	0	0	0	0	0	0
0	Retained Earnings Reserves	0	0	0	0	0	0	0	0	0	0
374	Total Funding Applied	467	981	503	523	529	553	573	581	850	2,636

Funding Impact Statement - Solid Waste

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF OPERATING FUNDING											
932	General Rates, uniform annual general charges, rates penalties	919	960	1,002	1,062	1,107	1,135	1,167	1,187	1,216	1,246
3,156	Targeted rates(other than a targeted rate for water supply)	2,706	2,773	2,348	2,422	2,476	2,555	2,631	2,694	2,793	3,025
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
2,143	Fees, charges and targeted rates for water supply	2,437	2,517	3,359	3,470	3,573	3,682	3,804	3,938	4,076	4,227
0	Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0
6,231	Total operating funding	6,063	6,251	6,709	6,954	7,156	7,372	7,603	7,819	8,086	8,499
Applications of operating funding											
5,328	Payments to staff and suppliers	5,768	5,685	6,413	6,077	6,228	6,558	6,630	6,862	7,113	7,432
125	Finance costs	124	140	161	179	205	195	186	166	136	166
550	Internal charges and overheads applied	598	589	607	637	649	674	697	694	733	791
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
6,003	Total applications of operating funding	6,491	6,413	7,182	6,893	7,082	7,427	7,513	7,723	7,982	8,390
228	Surplus(deficit) of operating funding	(428)	(163)	(472)	61	74	(55)	90	97	103	109

Funding Impact Statement - Solid Waste contd

A forecast for the ten years ending 30 June 2022

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
SOURCES OF CAPITAL FUNDING											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
39	Development and financial contributions	5	9	22	23	26	30	31	31	32	33
(7)	Increase/(decrease) in Debt (including internal borrowing)	465	693	416	(150)	(96)	(46)	(192)	(189)	(8)	1,768
0	Gross proceeds from sale of assets Lump sum contributions	0	0	0	0	0	0	0	0	0	0
32	Total sources of capital funding	470	702	438	(127)	(70)	(16)	(161)	(157)	24	1,800
Applications of capital funding											
Capital expenditure											
4	- to meet additional demand	36	204	12	13	13	13	14	14	117	705
164	- to improve the level of service	206	529	166	140	217	149	154	159	370	1,546
106	- to replace existing assets	136	140	145	150	154	159	165	171	177	183
(14)	Increase(decrease) in reserves	(335)	(334)	(358)	(368)	(380)	(393)	(404)	(405)	(536)	(524)
0	Increase(decrease) in Investments	0	0	0	0	0	0	0	0	0	0
260	Total applications of capital funding	42	539	(35)	(66)	4	(72)	(72)	(61)	127	1,910
(228)	Surplus(deficit) of capital funding	428	163	472	(61)	(74)	55	(90)	(97)	(103)	(109)
(0)	FUNDING BALANCE	0	(0)	0	(0)	(0)	0	(0)	(0)	(0)	0

The Funding Impact Statements have been prepared based on actual (or pure) split of the capital expenditure amongst three different types of capital expenditure; as such the funding of capital expenditure is based on the actual splits, not on primary purpose as presented in the Estimated Capital Funding Requirements.

Property, Plant and Equipment Projects - Solid Waste

Annual Plan 2011/2012 NZ\$000's		Forecast 2012/2013 NZ\$000's	Forecast 2013/2014 NZ\$000's	Forecast 2014/2015 NZ\$000's	Forecast 2015/2016 NZ\$000's	Forecast 2016/2017 NZ\$000's	Forecast 2017/2018 NZ\$000's	Forecast 2018/2019 NZ\$000's	Forecast 2019/2020 NZ\$000's	Forecast 2020/2021 NZ\$000's	Forecast 2021/2022 NZ\$000's
71	Compactor Replacements	43	45	46	48	49	51	52	54	56	58
	Transfer Station Miscellaneous Improvements	69	71	73	76	78	80	83	86	89	92
106	Transfer Station Whitianga									307	2,065
	Transfer Stations Renewals	94	97	101	104	107	110	114	118	122	127
	Mercury Bay South RTS & Greenwaste Dump	74	590								
24	Community Litter Bin Replacements	24	24	25	26	27	28	29	30	31	32
	Weighbridge Infrastructure					73					
40	Transfer Station Transporter Bins	38	40	41	42	44	45	47	48	50	52
	Molok Replacements	6	7	7	7	7	7	8	8	8	9
33	New Moloks	29		30							
275		377	874	323	303	384	322	332	344	664	2,434

Schedule of Fees and Charges for Year One

This section provides:

- the user fees and charges for year one (2012/2013) of the Plan

Schedule of Fees and Charges for Year One

Our user fees and charges are set annually. This section provides a list of the proposed 2012/2013 fees and charges. Please refer to the **Revenue and Financing Policy** sections to find out more about how user fees and charges are set. The Council's fees and charges are set annually. The 2012/2013 fees and charges are outlined in this section as well as the fees and charges from the previous year (2011/2012) to enable a comparison to be made.

Note: all fees and charges are inclusive of GST.

Schedule of Fees and Charges for Year One:

Schedule of Fees and Charges for Year One

Airfields

Building Inspections

Cemeteries

Council Administration Buildings

Consents – Building Consents

Consents – Resource Consents

Consents – Applications for Subdivision Consent

Applications for Requirements for Designations and Heritage Orders

Miscellaneous Charges Relating to all Types of Resource Consent (signing fees are included)

Development Contributions

District Plan Maps and Text

Dog Control

Impounding Fees

Engineering Code of Practice

Community Centres and Halls

Harbour Facilities

Health Licenses

Libraries

Land Information Memoranda (LIM)

Miscellaneous Charges

Building Control Monitoring

Order Papers

Parks and Reserves

Rates Postponement

Refuse Bags & Recycling Bins

Requests For Official Information

Application and Inspection Fees for Utility Connections

Stock Control

Swimming Pool - Thames

Transfer Stations (Solid Waste Fees)

Trade Waste

Water Meter Reading Fee

Water Connection Charges

Water Usage

Airfields

Pauanui Airfield – All fixed and rotary wing aircraft

	Units	2011/2012	2012/2013
Private Aircraft			
Landing fee	Per day	\$10.00	\$10.00
	Per annum	\$100.00	\$100.00
Invoicing Administration Fee	Per Invoice		\$25.00
Pauanui Airfield Flight Office			
Non-profit users	Half day	New	\$10.00
	Full day	New	\$25.00
Commercial users	Half day	New	\$25.00
	Full day	New	\$50.00
Commercial Aircraft			
Landing fee	One landing	\$20.00	\$20.00
	Two landings	\$40.00	\$40.00
	Per day	\$50.00	\$50.00
	Per annum	\$900.00	\$900.00
Invoicing Administration Fee	Per Invoice	New	\$25.00

Schedule of Fees and Charges for Year One

Thames Airfield – All fixed and rotary wing aircraft

	Units	2011/2012	2012/2013
Private Aircraft			
Landing fee:			
• cash	Per day	\$10.00	\$10.00
• administration fee	Per invoice		\$25.00
Optional annual landing fee	Per annum	\$220.00	\$220.00
Bulk landing fees (e.g. aviation school touch and go's, and landings) - by negotiation with TCDC Community Relationships Manager.			
Commercial Aircraft			
Landing fee			
• cash	Per day	\$16.00	\$16.00
• administration fee	Per invoice		\$25.00
Optional annual landing fee - by negotiation			
Domiciled Aircraft			
Aircraft domiciled at airfield outside of leased area.	Per aircraft	\$626.00	\$626.00
Skydiving			
Jump fee	Per jumper per jump	\$1.00	\$1.00
Other activities not identified with a charge - by negotiation with TCDC			

Building Inspections

	Units	2011/2012	2012/2013
Building Inspection (residential)	Per inspection	\$140.00	\$140.00
Building Final Inspection (residential)	Per inspection	\$210.00	\$210.00
Building Inspection (non-residential)	Per inspection	\$160.00	\$160.00
Building Final Inspection (non-residential)	Per inspection	\$240.00	\$240.00
Code Compliance Certificate (residential)	Per certificate	\$205.00	\$205.00
Code Compliance Certificate (non-residential)	Per certificate	\$235.00	\$235.00
IQP registration for a two year period From 1 July 2010 to 30 June 2012	Per registration	\$210.00	\$210.00
Auditing of Building Warrant of Fitness	Per inspection	As per inspections above	As per inspections above

Assessments of the number of building inspections required will be made as part of the building consent process. The Final inspection fee is primarily for projects requiring 4 or more inspections or it is deemed necessary by an inspector or processing officer. The assessed inspections and the Code Compliance Certificates will be charged for and must be paid prior to the building consent being released.

All fees calculated at the time the consent is granted, are an estimate and fees rates are valid for 12 months only.

Inspections or other work undertaken (e.g. CCC review work) one calendar year after the consent is granted will be charged at the rate of the financial year during which the inspection it is undertaken. For example an inspection paid for in 2006 for \$100 but not undertaken until early 2012 (now \$164.00) will incur an additional cost of \$64.00.

Any additional inspections or other building-related work required of Council during the construction and completion of the building will be charged for and must be paid prior to the release of the code compliance certificate. The Council reserves the right to recover such additional fees at any time prior to the release of the code compliance certificate.

The Council will, at the time the Code Compliance Certificate is released, refund to the building owner inspection fees charged for but not required.

The Council will investigate instances of alleged non-compliance with the Building Act 2004, the Building Code and related matters. In the event that an investigation concludes that an offence has occurred, costs associated with such investigations, calculated in accordance with the hourly rate specified above, will be recovered from the offending party or owner of the property on which an offence has occurred.

Requests for information other than those relating to either the Resource Management Act 1991 or the Building Act 2004 that cannot be answered by customer service representatives will be processed and costs recovered at the hourly rates specified for the provision of information under the Local Government Official Information and Meetings Act 1987 as specified in the Schedule of Fees and Charges for Requests for Official Information.

Schedule of Fees and Charges for Year One

Cemeteries

	Units	2011/2012	2012/2013
Plot Purchases			
Adult	Per plot	\$1,215.00	\$1,275.00
Child	Per plot	\$610.00	\$640.00
Stillborn	Per plot	\$240.00	\$240.00
Ashes	Per plot	\$275.00	\$290.00
Family ashes	Per plot	\$1,215.00	\$1,275.00
Interment Fees			
Adult	Per interment	\$911.50	\$960.00
Child	Per interment	\$455.00	\$480.00
Stillborn	Per interment	\$160.00	\$160.00
Ashes	Per interment	\$172.00	\$180.00
Other Fees			
Extra fee Sunday/public holiday	Per service	\$275.00	\$290.00
Memorial concrete reopening	Per opening	\$200.00	\$210.00
Memorial permit fee	Per application	\$41.00	\$43.00
Out of District fee	Per service	\$850.00	\$895.00
Stillborn memorial plaques	Per plaque	\$100.00	\$100.00

Council Administration Buildings

	Units	2011/2012	2012/2013
Whangamata Area Office Meeting Room			
Non-profit users	Half day	\$10.00	\$10.00
	Full day	\$25.00	\$25.00
Commercial users	Half day	\$25.00	\$25.00
	Full day	\$50.00	\$50.00
Kitchen	Per hire	\$10.00	\$10.00

Consents – Building Consents

<p>These charges apply to all actions of the Council for which a charge may be levied pursuant to Section 219 of the Building Act 2004.</p> <p>The standard fees in this schedule are minimum fees. No building consent will be released without payment of these fees.</p> <p>If the cost of processing significantly exceeds the unit price then the actual time shall be payable at the hourly rate.</p> <p>Specialist services shall be payable at cost.</p> <p>Central Government levies payable via Council, are additional to fees and charges.</p> <p>A deposit is required with all building consent and Certificate of Acceptance applications.</p> <p>Applications will not be processed until the deposit is paid. Should your consent be cancelled or withdrawn the unused portion of your deposit will be refunded.</p> <p>Disk discount We prefer you to supply all your plans, specifications and other documents on a disk or in an electronic format such as a PDF along with a hard copy set of the specifications etc and two hard copies of the plans. Applications received in this format will not be charged the document lodgement fee.</p>			
	Units	2011/2012	2012/2013
Other projects equal to or under \$7,500 and require one inspection. Additional inspections charged accordingly.	Per extra inspection	\$290 plus \$140 per additional inspection after the first. Minimum of \$465 (incl. plan review; CCC)	\$290 plus \$140 per additional inspection after the first. Minimum of \$465 (incl. plan review; CCC)
Fire installation fee including plan review, CCC and one inspection	Per consent	\$334.00	\$334.00
<p>COAs will be charged at hourly rate with a minimum non-refundable fee of \$2,000.00. Additional fees will be charged should the deposit not cover the COA costs. Council reserves the right to infringe, prosecute and/or have the construction removed.</p> <p>COA's required as a result of emergency work will be charged at the normal project value rate with a minimum deposit of \$434.78 required.</p>			

Schedule of Fees and Charges for Year One

All other building projects will be charged according to project value as determined by the Council with reference to the most recent issue of the New Zealand Building Economist and the publications by the Department of Building and Housing.

RESIDENTIAL Project Value \$			
7,501 - 20,000	Per consent	\$415.00	\$415.00
20,001 - 50,000	Per consent	\$1,045.00	\$1,045.00
50,001 - 100,000	Per consent	\$1,810.00	\$1,810.00
100,001 - 250,000	Per consent	\$3,150.00	\$3,150.00
250,001 - 500,000	Per consent	\$3,670.00	\$3,670.00
500,001 and over at hourly rates (requires a \$4000.00 deposit)	Per hour	\$140.00	\$140.00
NON-RESIDENTIAL Project Value \$			
7,501 - 20,000	Per consent	\$445.00	\$445.00
20,001 - 50,000	Per consent	\$1,130.00	\$1,130.00
50,001 - 100,000	Per consent	\$1,980.00	\$1,980.00
100,001 - 250,000	Per consent	\$3,325.00	\$3,325.00
250,001 - 500,000	Per consent	\$3,875.00	\$3,875.00
500,001 and over at hourly rates (requires a \$4000.00 deposit)	Per hour	\$140.00	\$140.00
<p>Non-residential building consents refer to all projects that require assessment in terms of public access, fire assessment in terms of escape or egress, accessibility issues, commercial gain where worker protection is concerned or places for congregation. Types of buildings include but are not exclusive to; shops, offices, doctor's rooms, sports venues, clubs, schools, farm sheds and farm buildings.</p> <p>Projects \$20,000 and over are subject to levies from the Department of Building and Housing and the Building Research Association of New Zealand.</p>			
Document lodgement	Per consent	\$70.00	\$70.00
<p>Fee to obtain CCC for a project which is five years or greater is charged at actual cost, plus associated administration costs. The process anticipates a full review of the project, including a site/project inspection. A deposit of \$1,350.00 is required initially prior to commencement. All modification/waiver fees are additional.</p>			
Project Information Memoranda (PIM)	Per consent	\$295.00	\$295.00
Amendment plan review	Per consent	\$46.00	\$46.00
Planning check	Per hour	\$260.00, plus hourly rate where applicable	\$260.00, plus hourly rate where applicable

Schedule of Fees and Charges for Year One

Amendments (Residential); \$150.00 set fee plus an hourly rate after the first 30 minutes for both the Building and Planning assessments.	Per application	\$150.00 plus Planning review plus \$140.00 per hour after the first 30 minutes	\$150.00 plus Planning review plus \$140.00 per hour after the first 30 minutes
Amendments (Non-residential); \$170.00 set fee plus an hourly rate after the first 30 minutes for both the Building and Planning assessments.	Per application	\$170.00 plus Planning review plus \$140.00 per hour after the first 30 minutes	\$170.00 plus Planning review plus \$140.00 per hour after the first 30 minutes
Fee for provision of a certificate (e.g. WOF), execution of a document or production of a schedule; payable prior to release of certificate, document or schedule.	Per consent	\$100.00	\$100.00
Memorandum of Encumbrance	Per application	\$300.00 minimum	\$300.00 minimum
Hourly rate for technical advice, or complex work, not defined as standard; payable prior to release of the building consent.	Per hour	\$140.00	\$140.00
Hourly rate for administration work	Per hour	\$70.00	\$70.00
Fast track processing hourly rate	Per hour	\$175.00	\$175.00
Hourly rate for monitoring, enforcement and investigation work. This includes any work relating to and/or inspections of swimming and spa pools.	Per hour	\$140.00	\$140.00
Hourly rate for when the Council requests additional information:			
• For planning issues	Per hour	\$140.00	\$140.00
• For building issues	Per hour	\$140.00	\$140.00
Certificate of Public Use (CPU) inspections, if required are added separately at \$140.00 per hour	Per application	\$150.00 plus \$140.00 per hour after the first 30 minutes	\$150.00 plus \$140.00 per hour after the first 30 minutes
Producer Statement Author assessments. \$300.00 fee plus the hourly rate of \$140.00 per hour	Per application	\$300.00 Minimum deposit	\$300.00 Minimum deposit
Waiver and modification applications. The work will be charged at \$140.00 per hour	Per hour	\$140.00	\$140.00
Building code certification under the Sale of Liquor Act	Per application	\$300.00	\$300.00

Schedule of Fees and Charges for Year One

Compliance Schedule creation and assessment fee	Per application	\$45.00 administration fee plus \$45.00 per schedule item	\$45.00 administration fee plus \$45.00 per schedule item
Exemptions; residential	Per application	\$75.00 plus \$140.00 per hour after the first 30 minutes	\$75.00 plus \$140.00 per hour after the first 30 minutes
Exemptions; non- residential	Per application	\$90.00 plus \$140.00 per hour after the first 30 minutes	\$90.00 plus \$140.00 per hour after the first 30 minutes
Extension of time requests	Per application	\$70.00 plus \$140.00 per hour after the first 30 minutes	\$70.00 plus \$140.00 per hour after the first 30 minutes
Swimming Pool exemption applications will incur a \$300.00 fee plus the hourly rate of \$140.00 per hour	Per application	\$300.00 Minimum deposit	\$300.00 Minimum deposit
Swimming Pool inspections	Per inspection	\$164.00	\$164.00
Requests for information other than those relating to either the Resource Management Act 1991 or the Building Act 2004 that cannot be answered by customer service representatives will be processed and costs recovered at the hourly rates specified for the provision of information under the Local Government Official Information and Meetings Act 1987 as specified in the Schedule of Fees and Charges for Requests for Official Information.			

Consents – Resource Consents

Timing of Payments			
All the charges and amounts listed in this schedule (unless otherwise specified) are payable in advance of any action being undertaken by the Council. Pursuant to section 36(7) of the Resource Management Act 1991, the Council need not perform the action to which the charge relates until the charge has been paid in full.			
Fixed Initial Deposit Charges			
Fixed Initial Deposit Charges are levied at the start of the application process and are payable at the time an application is submitted to the Council for processing. Notwithstanding that a fixed initial deposit charge may be paid the Council will commence processing the application only when it is satisfied that the information received with the application is adequate. Fixed Initial Deposit Charges are not subject to the rights of objection and appeal.			
Since resource consent applications can vary significantly in their content and nature, the Council cannot set one Fixed Initial Deposit Charge that would be fair and reasonable in every case. The fixed charges shown in the schedule are the minimum Fixed Initial Deposit Charge for that particular application category. A fixed charge higher than the minimum could be required and this would be dependent on the nature and scale of each specific application (see miscellaneous section). During the course of processing an application, the Council may charge additional charges in relation to costs incurred above the fixed charge already received. Pursuant to section 36(7) of the Resource Management Act 1991, the Council reserves the right to cease or suspend processing of any consent where any amount invoiced remains unpaid.			
The Fixed Initial Deposit Charges this year have been increased to more closely reflect the actual costs of processing the applications, which will then allow for a quicker issuing of the completed consents. For the larger and more complex applications additional 'Fixed Initial Deposits' may be required or more frequent invoicing may occur.			
For public notified and limited notified resource consents there is an additional 'Fixed Initial Deposit Charge', which needs to be paid before the notified process is begun, to cover the costs of notification. For applications that require a hearing it is likely there will be further costs and applicants may be required to pay these prior to the commencement of the hearing.			
Any unused portion of your deposit will be refunded.			
Additional Charges			
Additional charges will be required under section 36(3) of the Resource Management Act 1991 where the fixed charge is inadequate to enable the Council to recover its actual and reasonable costs relating to any particular application.			
An additional charge to recover actual and reasonable costs will be made where the costs exceed the fixed charge paid.			
Additional charges may be invoiced on a monthly basis as they are incurred.			
Set Fees			
Set fees are payable at the time of application and no additional charges will be made.			
	Units	2011/2012	2012/2013
Pre application meetings on larger resource consent applications (as determined by the Development Planning Manager, Principal Planner or Senior Planner)	Actual	Actual cost of attendance experts	Actual cost of attendance experts
Pre-lodgements meetings	Set fee	\$95.00	\$95.00

Schedule of Fees and Charges for Year One

Applications for Land Use Consent			
NB: In addition to the listed charge, all land use consent applications (except those for outline plans) incur a monitoring charge as detailed below.			
Non-notified Applications			
The following fixed charges apply for non-notified applications for land use consent:			
	Units	2011/2012	2012/2013
A. Controlled activities	Fixed Initial Deposit Charge	\$1,100.00	\$1,100.00
B. Restricted discretionary activities	Fixed Initial Deposit Charge	\$1,200.00	\$1,200.00
C. Discretionary activities	Fixed Initial Deposit Charge	\$1,600.00	\$1,600.00
D. Non-complying activities	Fixed Initial Deposit Charge	\$2,000.00	\$2,000.00
E. Housing activities that do not meet the restricted discretionary activity standards specifically for yards, day lighting, height and privacy circle providing written approvals have been provided by the affected parties. (If the written approvals are not provided the application will be subject to the fees and charges of a non-complying activity).	Fixed Initial Deposit Charge	\$1,100.00	\$1,100.00
Notified Applications			
The Fixed Initial Deposit Charge for any limited notified application for land use consent will be the amount required for a non-notified application of the same type plus \$6,000.	Fixed Initial Deposit Charge	As above plus \$6,000.00	As above plus \$6,000.00
The Fixed Initial Deposit Charge for public notified land use applications will be the amount required for a non-notified application of the same type plus \$15,000. (For larger or more complex applications, the fixed charge for notified applications may be increased to \$20,000 at the discretion of the Development Planning Manager. This is to cover increased notification costs associated with the application including publicity, organising the hearing and expert referrals etc.)	Fixed Initial Deposit Charge	As above plus \$15,000.00	As above plus \$15,000.00
Monitoring of Land Use Consents			
There shall be a charge for every land use consent (which will be refunded if consent is refused) relating to the monitoring and associated administration of the consent (Resource Management Act section 36(1)(c)).			
There are two levels of monitoring fees:			

Schedule of Fees and Charges for Year One

		Units	2011/2012	2012/2013
A.	To monitor progress with giving effects to the consent and compliance with consent conditions for minor resource consents - minor waivers e.g. yard encroachments. (This charge is specifically aimed at homeowners making small-scale alterations where few if any conditions are imposed.)	Fixed Initial Deposit Charge	\$180.00	\$190.00
B.	To monitor progress with giving effect to the consent and compliance with consent conditions for all other resource consents.	Fixed Initial Deposit Charge	\$310.00	\$320.00
NB: For larger applications that have numerous conditions or require specialist input such as engineers or other specialists for auditing expert reports this fee will be increased to cover these additional costs.				
If adverse effects arise from the development, or breaches of conditions are continuing, or repeated, and Council officers determine that more site visits are required, a per visit charge applies.		Additional charge	\$140.00 per visit	\$144.00 per visit
NB: Any additional charges of Council officers or specialist time in connection with monitoring and compliance of conditions of the resource consent this fee will be increased to cover these additional costs.				
Actions Related to All Types of Land Use Consent				
Signing fees are included.				
		Units	2011/2012	2012/2013
A.	Preparation and signing of any bond, covenant, legal document or variation thereto required as a condition of consent (Resource Management Act 1991 sections 108 and 109).	Fixed Initial Deposit Charge	\$315.00	\$315.00
NB: The Council will meet the actual internal legal costs associated with covenant document preparation where covenants are entered into on a voluntary basis.				
B.	Application to extend time in respect of any bond, covenant or consent notice (Resource Management Act 1991 sections 108 and 109).	Fixed Initial Deposit Charge	\$315.00	\$315.00
C.	Bond discharges plus actual time for inspections.	Fixed Initial Deposit Charge	\$338.00	\$338.00

Consents – Applications for Subdivision Consent

Non-Notified Applications					
The following fixed charges apply for non-notified applications for subdivision consent:					
		Units		2011/2012	2012/2013
A.	Controlled activities, restricted discretionary activities, rights-of-way.	Fixed Initial Deposit Charge		\$1,500.00	\$1,500.00
B.	Resource Management Act 1991 section 226 Certificates.	Fixed Initial Deposit Charge		\$1,200.00	\$1,200.00
C.	Discretionary activities	Fixed Initial Deposit Charge		\$2,500.00	\$2,500.00
D.	Non-complying activities	Fixed Initial Deposit Charge		\$3,000.00	\$3,000.00
Notified Applications					
The deposit for any limited notified subdivision application will be the fixed charge required for a non-notified application of the same type plus \$6,000.		Fixed Initial Deposit Charge		As above plus \$6,000.00	As above plus \$6,000.00
The fixed charge for public notified applications for subdivision will be the amount required for a non-notified application of the same type plus \$15,000.		Fixed Initial Deposit Charge		As above plus \$15,000.00	As above plus \$15,000.00
(For larger or more complex applications, the fixed charge for notified applications may be increased to \$20,000 at the discretion of the Development Planning Manager. This is to cover increased notification costs associated with the application including publicity, organising the hearing and expert referrals etc).					
Actions Related to All Types of Subdivision Consent					
Signing fees are included except where stated.					
		Units		2011/2012	2012/2013
A.	Resource Management Act 1991 section 223 Certificates (section 305, Local Government Act) Survey Plan Approval.	Set fee		\$350.00	\$360.00
B.	Preparation and signing of any bond, covenant, legal document or variation thereto required as a condition of consent or to enable the issue of a completion certificate (Resource Management Act 1991 sections 108 and 109).	Set fee		\$315.00 plus document preparation	\$320.00 plus document preparation
C.	Updating Cross lease flats plans, includes signing 223c, 224c, 224f etc and property charges Subdivisions completions, processing, inspections and signing of 224c or equivalent certificates.	Set fee		\$500.00	\$510.00
For 1 additional lot and boundary change		Fixed Initial Deposit Charge		\$500.00	\$500.00

Schedule of Fees and Charges for Year One

Between 2 and 5 lots	Fixed Initial Deposit Charge	\$1000.00	\$1000.00
5 Lots and 10 lots and units titles up to 10 lots	Fixed Initial Deposit Charge	\$2,500.00	\$2,500.00
11 lots and above and unit titles of more than 11 lots	Fixed Initial Deposit Charge	\$5000.00	\$5000.00
D. Preparation of any consent notice.	Fixed Initial Deposit Charge	\$310.00	\$310.00
E. Change or cancellation of consent notice.	Set fee	\$400.00	\$400.00
F. Property File Creation	Set fee per lot	\$70.00	\$70.00
G. Application to extend time in respect of any bond, covenant under Resource Management Act 1991 sections 108, 109 and 222(2).	Fixed Initial Deposit Charge	\$330.00 plus inspection costs	\$330.00 plus inspection costs
H. Bond discharges	Fixed Initial Deposit Charge	\$335.00	\$335.00
I. Approvals and Certificates under Part XXI Local Government Act.	Fixed Initial Deposit Charge	\$325.00	\$325.00
J. Cross-lease amendments (signing fee not included).	Fixed Initial Deposit Charge	\$325.00	\$325.00
K. Easement approvals - report and certificate (Resource Management Act 1991 section 243).	Fixed Initial Deposit Charge	\$325.00	\$325.00
L. Revocation of easements - report and certificate (Resource Management Act 1991 section 243).	Set fee	\$325.00	\$325.00
M. Resource Management Act 1991 section 224f and 51(g) unit titles.	Set fee	\$230.00	\$230.00
NB: All charges, plus any additional charge outstanding from the processing of the subdivision consent, must be paid prior to the release of the section 224 Certificate.			

Applications for Requirements for Designations and Heritage Orders

Non-Notified Applications			
The following fixed charges apply for non-notified applications for requirements for designations or heritage orders:			
	Units	2011/2012	2012/2013
A. Requirements for designation.	Fixed Initial Deposit Charge	\$2,500.00	\$2,500.00
B. Requirements for alteration to a designation.	Fixed Initial Deposit Charge	\$1,500.00	\$1,500.00
C. Requirements for removal of a designation.	Fixed Initial Deposit Charge	\$750.00	\$750.00

Schedule of Fees and Charges for Year One

D.	Applications to determine that a designation should not lapse under Resource Management Act 1991 sections 184(1)(b) and 2(b)	Fixed Initial Deposit Charge	\$600.00	\$600.00
E.	Requirements for heritage orders.	Fixed Initial Deposit Charge	\$1,000.00	\$1,000.00
F.	Requirements for the removal of heritage orders	Fixed Initial Deposit Charge	\$750.00	\$750.00
G.	Outline Plans (Resource Management Act 1991 section 176A).	Fixed Initial Deposit Charge	\$550.00	\$550.00
H.	Waiver of requirement for outline plan (Resource Management Act 1991 section 176A(2)).	Fixed Initial Deposit Charge	\$260.00	\$260.00
Notified Application				
	The fixed charge for any notified notice of requirement or heritage order will be the fixed charge required for a non-notified application of the same type plus \$6,000.	Fixed Initial Deposit Charge	As above plus \$6,000.00	As above plus \$6,000.00
Monitoring				
	The requiring authority or heritage protection authority shall pay the actual and reasonable costs incurred by the Council in monitoring the condition of notices of requirement and heritage orders (section 36(1)(d)).	Fixed Initial Deposit Charge	\$300.00	\$300.00

Schedule of Fees and Charges for Year One

Miscellaneous Charges Relating to all Types of Resource Consent (signing fees are included)

A.	Applications for extensions of time (Resource Management Act 1991 sections 125(b), 126(b)).	Fixed Initial Deposit Charge	\$750.00	\$750.00
	Change, review or cancellation of consent conditions (Resource Management Act 1991 sections 127-132).	Fixed Initial Deposit Charge	\$750.00	\$750.00
	Preparation of minor covenants or any variations thereto.	Fixed Initial Deposit Charge	\$350.00	\$350.00
B.	Certificates of Compliance (Resource Management Act 1991 section 139).	Fixed Initial Deposit Charge	\$1,000.00	\$1,000.00
C.	Easement approvals (Local Government Act section 348).	Fixed Initial Deposit Charge	\$750.00	\$750.00
D.	Preparation of any document, encumbrance or certificate for the purposes of the Overseas Investment Commission or for any purpose under any such enactments or regulations.	Set fee	\$1,000.00	\$1,000.00
E.	Resource management planning certificates under the Sale of Liquor Act 1989.	Set fee	\$500.00	\$500.00
F.	Every other certificate, authority, approval, consent, or service given, or inspection made by the Council under any enactment or regulation not otherwise mentioned elsewhere in this schedule where such enactment contains no provision authorising the Council to charge a fee and does not provide that the certificate, authority, approval, consent, service or inspection is to be given or made free of charge. Including documentation required for the attachment of Council Seal and signing by authorised officers.	Set fee	\$120.00	\$120.00
G.	Fee for uplifting of building line restrictions.	Set fee	\$600.00	\$600.00
H.	Document lodgement.	Set fee	\$70.00	\$70.00
I.	Document lodgement fee reduced by 50% for applications lodged with disk of documents meeting TCDC document management format and protocols.	Set fee	\$35.00	\$35.00

Schedule of Fees and Charges for Year One

J.	Discharges of memorandum of encumbrances (includes legal, monitoring, signing and LINZ registration fee)	Fixed Initial Deposit Charge	New fee	\$800.00
Fixed Initial Deposit Charges				
A.	Any fixed charge required under this schedule of charges for any application for a resource consent or requirement for designation or heritage order may be increased where the matter to which the charge relates has any of the following attributes:		The fixed initial deposit charge* that would otherwise apply and	The fixed initial deposit charge* that would otherwise apply and
	<ul style="list-style-type: none"> It is a large development proposal. 	Fixed charge	plus 200%	plus 200%
	<ul style="list-style-type: none"> It is likely to involve significant potential effects on the environment. 	Fixed charge	plus 200%	plus 200%
	<ul style="list-style-type: none"> It involves major policy issues. 	Fixed charge	plus 100%	plus 100%
	<ul style="list-style-type: none"> It is likely to involve the Council in significant research or investigation. 	Fixed charge	plus 200%	plus 200%
	<ul style="list-style-type: none"> It will involve the notification of over 35 parties. 	Fixed charge	plus 200%	plus 200%
	<ul style="list-style-type: none"> It is a subdivision involving more than 10 lots. 	Fixed charge	plus 100%	plus 100%
	<ul style="list-style-type: none"> It is a subdivision involving more than 50 lots. 	Fixed charge	plus 200%	plus 200%
B	The Group Manager Environmental Services shall have the right to vary fixed charges and final charges for heritage order requests if, in his or her opinion, some of the benefits are to the community as a whole.			
C.	Where a notified application involves both a land use and subdivision consent, then only one fixed charge for a notified application may be required.		*Where more than one of the attributes listed applies, the % increase shall be applied only once at the greater of the rates that apply	*Where more than one of the attributes listed applies, the % increase shall be applied only once at the greater of the rates that apply
Hearings				
A	Costs for Judicial Committee Judicial Committee fees:	Set fee per:	\$1,212.35	\$1,212.35
	- Chairperson	Half day	plus below	plus below
	- Members	Per hour	\$86.89*	\$85.00*
	- Mileage	Per hour	\$69.51*	\$68.00*
	- Disbursements	Per kilometre	\$0.71*	\$0.74*
	* Or any new rate set by the Remuneration Authority		Actual costs	Actual costs

Schedule of Fees and Charges for Year One

B.	For the hearing of any application made under the Resource Management Act 1991 a charge will be made of the costs of planning staff and technical advisers.		Part of processing costs	Part of processing costs
C.	(i) The actual costs of employing external Commissioners to hear any application will be charged to the applicant.		Actual cost	Actual cost
C.	(ii) Should a submitter request that the hearing be heard by an external Independent Commissioner, then the submitter will be responsible for the difference in costs between a Council determined decision and an Independent Commissioner decision.		Difference in costs between a Council determined decision and an Independent Commissioner decision	Difference in costs between a Council determined decision and an Independent Commissioner decision
D.	In instances where an applicant does not give at least 48 hours written notice of a request for cancellation, withdrawal or postponement of a scheduled hearing, the Council reserves the right to charge the applicant the actual costs incurred in preparing for the scheduled hearing.	Fixed charge	Actual costs incurred in preparing for the scheduled hearing.	Actual costs incurred in preparing for the scheduled hearing.
E.	Pre-hearing meetings (Section 99).	Fixed Initial Deposit Charge	\$750.00	\$750.00
Engineering Charges				
	Basic Engineering Plans and Engineering works inspections (generally 1 to 4 lots)	Fixed Initial Deposit Charge	\$600.00	\$600.00
	Complex Engineering Plans (Determined by Development Planning Manager generally 5 lots or more)	Fixed Initial Deposit Charge	\$1,600.00	\$1,600.00
	Supervision of work	Actual Cost	Actual cost	Actual cost
Requests for Private Plan Changes/ Variations				
	An additional charge to recover actual and reasonable costs will be made where the costs exceed the fixed initial deposit charge. Additional charges may be invoiced on a monthly basis as they are incurred. Should the processing costs not reach the fixed charge paid, a refund will be provided.	Fixed Initial Deposit Charge	\$15,000.00	\$15,000.00
Additional Charges				
	-Planners	Per hour	\$140.00	\$144.00

Schedule of Fees and Charges for Year One

-Engineers	Per hour	\$140.00	\$144.00
-Administration	Per hour	\$70.00	\$72.00
Council disbursements including:			
-Advertising	As incurred	Actual cost	Actual cost
-Photocopying	As incurred	Actual cost	Actual cost
-Postage	As incurred	Actual cost	Actual cost
-Printing	As incurred	Actual cost	Actual cost
-Telecommunication	As incurred	Actual cost	Actual cost
-Travel time	As incurred	Actual cost	Actual cost
-Vehicle mileage	As incurred	Actual cost	Actual cost
Consultants Costs	As incurred	Actual cost	Actual cost
Legal Costs	As incurred	Actual cost	Actual cost
Hearing costs including Councillors' fees, Commissioner costs, site visits, and meals.	As incurred	Actual cost	Actual cost
Costs paid by the Council to government departments and Environment Waikato for charges made to the Council for their input into any application, certificates or other Resource Management Act 1991 process.	As incurred	Actual cost	Actual cost
Review of Resource Consent Conditions			
Review of resource conditions under sections 128, 129 of the Resource Management Act 1991. The fixed charge is an estimated initial fee but should the application require notification and hearing, then the actual charges will increase significantly.	Fixed charge	\$1,500.00	\$1,500.00
Judicial Committee Reviews - Development Contributions			
Fixed initial deposit charge for Development Contributions Review Hearings. Additional charges to recover actual and reasonable costs will be made where the costs exceed the fixed initial deposit charge. Should the processing costs not reach the fixed charge paid, a refund will be provided.	Fixed Initial Deposit Charge	\$880.00	\$805.00

Schedule of Fees and Charges for Year One

Costs for Judicial Committee	Set fee per hour:	\$306.67 plus below:	\$304.00 plus below:
Additional charges (e.g. disbursements, legal costs) as per Hearing costs above			
Administration (including overheads)	Per hour	\$70.00	\$72.00
Staff time (preparation)	Per hour	\$140.00	\$144.00

Valuations			
Valuation for reserve contribution purposes under the Development Contributions Policy. This fee will include the actual cost of obtaining the valuation from a Council appointed valuer, any administrative charges and additional costs such as arbitration.	As incurred	Actual cost	Actual cost
Encumbrance Monitoring			
The terms of the Encumbrance Instrument entitle Council to recover actual and reasonable costs to monitor the Encumbrance and acknowledge compliance with it.			
Encumbrance monitoring fee	Set fee per annum	\$85.00	No charge
Monitoring costs to address non-compliance of terms of Encumbrance.	As incurred	Actual cost	Actual cost

Development Contributions

Development Contributions for the 2012/2013 year are listed here. For information regarding development contributions in years 2013/2014 and 2014/2015 please refer to the full Development Contributions Policy on our website.

Catchment			
	Units	2011/2012	2012/2013
Hahei		\$11,354.00	\$7,102.00
Matarangi		\$6,949.00	\$6,595.00
Whitianga		\$22,305.00	\$20,078.00
Whangapoua		\$6,408.00	\$4,773.00
Cooks Beach		\$14,146.00	\$12,636.00

Schedule of Fees and Charges for Year One

Opito Bay		\$5,215.00	\$4,773.00
Kuaotunu West		\$5,215.00	\$4,773.00
Kuaotunu		\$5,816.00	\$4,773.00
Hot Water Beach		\$5,215.00	\$4,773.00
Tairua		\$18,692.00	\$27,102.00
Pauanui		\$17,927.00	\$21,879.00
Thames		\$9,728.00	\$10,510.00
Matatoki**		\$43,187.00	\$15,581.00
Thames Valley**		\$51,557.00	\$13,037.00
Whangamata		\$34,934.00	\$34,950.00
Onemana		\$3,037.00	\$3,400.00
Coromandel		\$18,463.00	\$18,007.00
Oamaru Bay		\$3,680.00	\$3,962.00
Mercury Bay Rural		\$5,215.00	\$4,773.00
Tairua/Pauanui Rural		\$2,405.00	\$4,118.00
Thames Rural		\$3,467.00	\$4,602.00
Whangamata Rural		\$3,037.00	\$3,400.00
Coromandel/Colville Rural		\$3,680.00	\$3,962.00

** A moratorium on new connections to the Thames Valley and Matatoki water schemes is currently in place therefore the water contribution is not payable on these schemes until connections are available.

District Plan Maps and Text

	Units	2011/2012	2012/2013
Volumes 1, 2 and Planning Maps (Compact Disc)		\$31.00	\$33.00
District Plan Text (hard copy)			
Volume 1		\$112.50	\$118.00
Volume 2 (Appendices)		\$51.00	\$53.00
Volume 3 (Thames Heritage Register)		\$71.50	\$75.00
Volume 4 (Coromandel Heritage Register)		\$51.00	\$53.00
Planning Maps A4 Colour (hard copy)			
Individual Maps (per side)		\$2.10	\$2.20
Planning Maps A3 Colour (hard copy)			
Individual Maps (per side)		\$4.10	\$4.30
Full Set of Maps - A4		\$123.00	\$129.00
Full Set of Maps - A3		\$163.50	\$172.10
Annual Annotation Subscription (hard copy)		\$204.50	\$215.20
Annual Annotation Subscription (CD)		\$77.00	\$81.00
Annual Annotation Subscription (email service)		\$20.50	\$21.60

Schedule of Fees and Charges for Year One

Dog Control

Registration Fees			
	Units	2011/2012	2012/2013
All dogs except guide dogs and dangerous dogs.	Per dog	\$60.00	\$60.00
Working farm dogs in excess of three registered to same owner.	Per dog	No charge	No charge
Dangerous dogs.	Per dog	\$90.00	\$90.00
Guide dogs.	Per dog	No charge	No charge
Penalty fees shall be charged at an additional 50% of annual dog registrations that remain unpaid as at 1 September of each financial year.			

Impounding Fees

Registered Dogs			
	Units	2011/2012	2012/2013
First offence	Per owner/dog	\$90.00	\$90.00
Second offence	Per owner/dog	\$110.00	\$110.00
Third offence	Per owner/dog	\$140.00	\$140.00
Unregistered Dogs			
First offence	Per owner/dog	\$125.00	\$125.00
Second offence	Per owner/dog	\$150.00	\$150.00
Third offence	Per owner/dog	\$195.00	\$195.00
Sustenance - impounded dogs	Per dog/day	\$12.00	\$12.00
Destruction - impounded dogs	Per dog/ offence	\$60.00	\$60.00
Inspection fees for keeping more than two dogs on a property.	Per inspection	\$55.00	\$55.00
Hearings for dangerous dogs or classifications for other matters requested by dog owner.	Per hearing	\$400.00	\$400.00

Schedule of Fees and Charges for Year One

Engineering Code of Practice

	Units	2011/2012	2012/2013
Code of Practice for subdivision and development.	Book	\$71.50	\$115.00
Engineering standards.	Compact Disc	\$31.00	\$35.00

Community Centres and Halls

Coromandel Halls

	Units	2011/2012	2012/2013
Club hire.	Per day	\$26.00	\$26.00
Public meetings.*	Per day	\$31.50	\$31.50
Funerals/wakes.	Per day	\$57.50	\$57.50
Commercial bookings.	Per day	\$192.50	\$192.50
Private functions.	Per day	\$130.00	\$130.00
Crockery hireage.	Per booking	\$31.50	\$31.50
Bond (refundable).	Per booking	\$118.00	\$118.00
*Unless significant community benefit			

Mercury Bay Halls

	Units	2011/2012	2012/2013
Total Facility All day and night.*	Per booking	\$227.00	\$232.00
Main Hall All day.*	Per booking	\$97.00	\$99.00
Supper room. All day*	Per booking	\$82.00	\$84.00
Total facility.*	Per hour	\$14.00	\$14.50
Main hall.*	Per hour	\$9.00	\$9.00
Supper Room*	Per hour	\$6.50	\$6.50

Schedule of Fees and Charges for Year One

Casual Minimum charge.*	Per booking	\$23.50	\$25.00
Kitchen, Crockery and cutlery.*		\$11.00	\$12.00
Piano.*		\$11.00	\$12.00
Sound system			
- regular user	Per day	\$12.50	\$25.00
- casual user	Per day	\$57.00	\$50.00
Bond for event, No liquor Licence	Per booking	\$194.00	\$250.00
Bond for event with liquor licence	Per booking	\$378.00	\$500.00
* Unless significant community benefit			

Thames Halls

	Units	2011/2012	2012/2013
Whole Complex			
Commercial.	Per hour	\$88.50	\$88.50
	Day Rate (Over 6 hours & up to 10 hours)		\$600.00
	Day/Night Rate (24 hours)		\$900
Private.	Per hour	\$68.00	\$68.00
	Day Rate (Over 6 hours & up to 10 hours)		\$400.00
	Day/Night Rate (24 hours)		\$600.00
Community.	Per hour	\$50.50	\$50.50
	Day Rate (Over 6 hours & up to 10 hours)		\$200.00
	Day/Night Rate (24 hours)		\$300.00
Community - weekly user.	Per hour	\$36.00	\$36.00
	Day Rate (Over 6 hours & up to 10 hours)		\$200.00
	Day/Night Rate (24 hours)		\$300.00

Schedule of Fees and Charges for Year One

Bleachers (Set up and dismantle charge)	Per booking	\$172.00	\$175.00
Auditorium			
Commercial.	Per hour	\$52.00	\$52.00
	Day Rate (Over 6 hours & up to 10 hours)		\$350.00
	Day/Night Rate (24 hours)		\$525.00
Private.	Per hour	\$42.00	\$42.00
	Day Rate (Over 6 hours & up to 10 hours)		\$250.00
	Day/Night Rate (24 hours)		\$375.00
Community.	Per hour	\$31.50	\$31.50
	Day Rate (Over 6 hours & up to 10 hours)		\$150.00
	Day/Night Rate (24 hours)		\$225.00
Community - weekly user.	Per hour	\$18.00	\$18.00
	Day Rate (Over 6 hours & up to 10 hours)		\$150.00
	Day/Night Rate (24 hours)		\$225.00
Bleachers (Set up and dismantle charge)	Per booking	\$172.00	\$175.00
Function/Conference Room			
Commercial.	Per hour	\$36.50	\$36.50
	Day Rate (Over 6 hours & up to 10 hours)		\$250.00
	Day/Night Rate (24 hours)		\$375.00
Private.	Per hour	\$26.00	\$26.00
	Day Rate (Over 6 hours & up to 10 hours)		\$200.00
	Day/Night Rate (24 hours)		\$300.00
Community.	Per hour	\$19.00	\$19.00

Schedule of Fees and Charges for Year One

	Day Rate (Over 6 hours & up to 10 hours)		\$100.00
	Day/Night Rate (24 hours)		\$100.00
Community - weekly user.	Per hour	\$18.00	\$18.00
	Day Rate (Over 6 hours & up to 10 hours)		\$100.00
	Day/Night Rate (24 hours)		\$150.00
Storage hire.	Per square metre	\$4.50	\$5.00
Piano hire	Per booking	\$52.50	\$55.00
Kitchen (included in Whole Complex, Auditorium and Conference Hire)			
Commercial.	Full day (8 hours)	\$90.00	\$90.00
Commercial.	Half day (4 hours)	\$50.00	\$50.00
Other.	Per hour	\$11.00	\$11.00
Thames Hall Bonds (Refundable)			
Bonds shall be required for bookings of the Thames Hall as follows:			
Bond - Local user, Sports and Community Organisations	Per Booking	\$104.50	\$110.00
Bond - Commercial Business users	Per Booking	\$156.50	\$200.00
Bond - Commercial Shows	Per Booking	\$261.00	\$500.00
Bond - Private Function without liquor	Per Booking	\$156.50	\$200.00
Bond - Private Function with liquor	Per Booking	\$209.00	\$500.00
Bond - Kitchen (if booked separately)	Per Booking	\$104.50	\$150.00
Bond - Cordless Microphone	Per Booking	\$42.00	\$100.00
Custodian Service Charges			
Pack up/Set up of Room	Per Hour	\$23.00	\$25.00
Basic Cafe Service	Per Hour	\$23.00	\$25.00
Extra Cleaning/Weekend Cleaning Fee	Per Hour	\$25.00	\$25.00

Schedule of Fees and Charges for Year One

Whangamata Halls

	Units	2011/2012	2012/2013
Commercial Use			
Whole complex.	Per booking per day	\$655.00	\$655.00
Existing hall and supper room.	Per booking per day	\$295.00	\$295.00
Existing hall.	Per booking per day	\$220.00	\$220.00
Auditorium and supper room.	Per booking per day	\$435.00	\$435.00
Auditorium.	Per booking per day	\$360.00	\$360.00
Auditorium foyer	Per booking per day	\$105.00	\$105.00
Auditorium foyer office	Per booking per day	\$65.00	\$65.00
Craft room/mini theatre.	Per booking per day	\$220.00	\$220.00
Auditorium and Little Theatre (combined)	Per booking per day	-	\$500.00
Mezzanine floor.	Per booking per day	\$105.00	\$105.00
Car park (use other than vehicle parking)	Per booking per day	\$310.00	\$310.00
Supper room fee.	Per booking per day	\$115.00	\$115.00
Crockery hire	Per booking per day	\$20.00	\$20.00
Piano - regular user	Per booking per day	\$65.00	\$65.00
Piano - casual user	Per booking per day	\$150.00	\$150.00
Sound system - regular user	Per booking per day	\$55.00	\$55.00
Sound system - casual user	Per booking per day	\$100.00	\$100.00
Theatre lighting system - regular user	Per booking per day	\$55.00	\$55.00
Theatre lighting system - casual user	Per booking per day	\$100.00	\$100.00
Bleacher seating	Per set-up and dismantle	\$155.00	\$155.00
Bond	Per booking	\$500.00	\$500.00
Set up time		5% of the 'per booking per day' fee for each hour until midnight the day before the booking.	5% of the 'per booking per day' fee for each hour until midnight the day before the booking.
Wedding receptions will be charged at 50% of the commercial rate.			
All other hires			

Schedule of Fees and Charges for Year One

Whole complex	Per booking per day	\$100.00	\$100.00
Existing hall and supper room	Per booking per day	\$40.00	\$40.00
Existing hall	Per booking per day	\$35.00	\$35.00
Auditorium	Per booking per day	\$50.00	\$50.00
Auditorium and supper room	Per booking per day	\$60.00	\$60.00
Auditorium foyer (when hired as a separate room)	Per booking per day	\$15.00	\$15.00
Auditorium foyer office	Per booking per day	\$10.00	\$10.00
Auditorium and Little Theatre (combined)	Per booking per day		\$75.00
Craft room/mini theatre	Per booking per day	\$35.00	\$35.00
Mezzanine floor	Per booking per day	\$15.00	\$15.00
Car park (use other than vehicle parking)	Per booking per day	\$50.00	\$50.00
Supper room	Per booking per day	\$15.00	\$15.00
Crockery hire	Per booking per day	\$5.00	\$5.00
Piano - regular user	Per booking per day	\$20.00	\$20.00
Piano - casual user	Per booking per day	\$70.00	\$70.00
Sound system - regular user	Per booking per day	\$15.00	\$15.00
Sound system - casual user	Per booking per day	\$40.00	\$40.00
Theatre lighting system - regular user	Per booking per day	\$15.00	\$15.00
Theatre lighting system - casual user	Per booking per day	\$40.00	\$40.00
Bleacher seating	Per set-up and dismantle	\$50.00.	\$50.00.
Refundable Bond Excluding High Risk Events*	Per booking	\$500.00	\$150.00
Refundable Bond High Risk Event *	Per booking		\$500
Set-up time		5% of the 'per booking per day' fee for each hour until midnight the day before the booking.	5% of the 'per booking per day' fee for each hour until midnight the day before the booking.
Local users, sports and community organisations operating for profit pay the applicable "All other hires' fee plus 30%.			
Notes applicable to all hires:			
Upon application discretion on the applicable fee may be available for a booking where a significant community benefit would be gained from the event.			
*A high risk event includes for example wedding receptions, balls, parties/celebrations and the status of an event for bonds will be determined by staff.			

Schedule of Fees and Charges for Year One

Invoices received from call outs for external agencies (for example, but not limited to, New Zealand Fire Service, security, excessive noise and electrical) will be on-charged to the hirer.

Bond letters may be accepted from regular users in lieu of payment

Storage			
Kitchen - Small Overhead Cupboard	Per cupboard per financial year	\$15.00	\$15.00
Kitchen - Small Under Bench Cupboard	Per cupboard per financial year	\$20.00	\$20.00
Kitchen - Large Cupboard	Per cupboard per financial year	\$30.00	\$30.00
Old Hall - Small Roller Door	Per roller door per financial year	\$100.00	\$100.00
Old Hall - Large Roller Door	Per roller door per financial year	\$200.00	\$200.00
Old Hall - Under Stage - Bay 1	Per bay per financial year	\$50.00	\$50.00
Old Hall - Under Stage - Bay 2, 3, 5, 6 and 7	Per bay per financial year	\$100.00	\$50.00
Old Hall - Under Stage - Bay 4	Per bay per financial year	\$150.00	\$50.00
Old Hall - Under Stage - Bay 8	Per bay per financial year	\$200.00	\$50.00
Auditorium - Roller Door	Per roller door per financial year	\$300.00	\$300.00
Little Theatre - Under Stairs	Per storage area per financial year	\$50.00	\$50.00
Other - per m ³	Per cubic meter per financial year	\$20.00	\$20.00
Miscellaneous			
Non-returned key fee	Per key	\$100.00	\$100.00

Harbour Facilities

	Units	2011/2012	2012/2013
All Harbours Where Applicable			
Recreational Boat Launching / Trailer Parking Annual Permit.	Per permit	\$65.00	\$70.00
Recreational Boat Launching / Trailer Parking Daily Permit.	Per permit	\$6.00	\$8.00
Annual wharf use permit for mooring holders.	Per permit	\$65.00	\$65.00
Coromandel			
Wharf Jetties.	Per jetty	\$550.00	\$600.00
Commercial Wharfage.	Per metre/per annum	\$815.00	\$75.00

Schedule of Fees and Charges for Year One

Slipway Grid.	Per berth/per day	\$51.00	\$51.00
Boat Sheds.	Per shed	\$205.00	\$300.00
Slipways.	Per slipway	\$505.00	\$505.00
Tairua/Pauanui			
Commercial Wharfage.	Per metre/ per annum	\$38.00	\$38.00
Casual Berthage.	Per berth/per day	\$25.00	\$30.00
Berthage.	Per berth/per annum	\$142.00	\$142.00
Thames			
Commercial Wharfage.	Per berth/per annum	\$565.00	\$565.00
Berthage.	Per berth/per annum	\$205.00	\$205.00
Casual Berthage.	Per berth/per day	\$11.00	\$30.00
Whangamata			
Commercial Berthage.	Per metre/ per annum	\$38.00	\$38.00
Casual Berthage.	Per berth/per day	\$25.00	\$30.00
Whitianga			
Commercial Wharfage.	Per metre/ per annum	\$48.00	\$48.00
Casual Berthage - Home Port.	Per berth/per day	\$25.00	\$25.00
Casual Berthage - Non Home Port.	Per berth/per day	\$60.00	\$60.00
Service Vehicles (High).	Per annum	\$687.00	\$687.00
Service Vehicles (Low).	Per annum	\$490.00	\$490.00

Schedule of Fees and Charges for Year One

Health Licenses

Existing Premises			
	Units	2011/2012	2012/2013
Food Premises			
High risk: full year.	Per premise	\$440.00	\$490.00
Medium risk: full year.	Per premise	\$295.00	\$325.00
Low risk: full year.	Per premise	\$175.00	\$190.00
High risk: half year.	Per premise	\$305.00	\$370.00
Medium risk: half year.	Per premise	\$185.00	\$210.00
Camping Grounds.	Per premise	\$180.00	\$220.00
Hairdressers.	Per premise	\$175.00	\$215.00
Funeral Directors	Per premise	\$150.00	\$175.00
Mobile Shops			
Food stall.	Per stall	\$180.00	\$190.00
Seasonal camp.	Per camp	\$180.00	\$190.00
Mobile shop.	Per licence	\$180.00	\$210.00
New Premises			
Establishment.	Per premise	\$360.00	\$360.00
Transfers.	Per premise	\$80.00	\$80.00
Repeat or one-off actions			
Follow-up inspection.	Per inspection	\$160.00	\$160.00
Food sample.	Per inspection	\$115.00	\$120.00
Water sample.	Per inspection	\$115.00	\$120.00
Public Use Swimming Pools			
Schools.	Per inspection	\$115.00	\$115.00
Other.	Per inspection	\$115.00	\$115.00
Short Term Licences	Per premise	\$115.00	\$115.00

Schedule of Fees and Charges for Year One

Libraries

Thames, Mercury Bay, and Tairua (NB: not all services are available at all libraries)			
	Units	2011/2012	2012/2013
Book rentals for fiction books up to a year old (excludes children's' books)	Per book	\$2.10	\$2.00
Book rentals for fiction books over one year old	Per book	No charge	No charge
DVD rentals.	Per DVD	\$2.10	\$2.50
Magazine rentals.	Per magazine	\$0.50	\$1.00
Talking books (for non print disabled).	Per book	\$2.10	\$2.00
Membership cards.	Per card	\$2.10	\$2.00
Library fines:			
Children	Per day	\$0.10	\$0.10
Adult and young adult:			
Books (excluding rental).	Per day	\$0.30	\$0.30
Rental books.	Per day	\$0.40	\$0.50
Interloans	Per item	\$6.00	\$6.00
Magazines.	Per day	\$0.30	\$0.20
DVDs.	Per day	\$0.40	\$0.50
Photocopy sales: (black & white A4 size)	Per page	\$0.20	\$0.20
Photocopy sales: (black & white A3 size).	Per page	\$1.00	\$1.00
Photocopy sales: (colour A 4 size).	Per page	\$2.10	\$2.00
Photocopy sales: (colour A 3 size).	Per page	\$4.10	\$4.00
Subscriptions (out-of-District).	Per card	\$82.00	No charge
Subscriptions (visitor valid 3 months).	Per card	\$20.00	\$20.00
Internet fees.	Per 15 minutes	No charge	No charge
Printing:			
Black and white.	Per page	\$0.20	\$0.20

Schedule of Fees and Charges for Year One

Fax Charges:			
National calls.	First page	\$2.10	\$2.50
	Following pages	\$1.00	\$1.00
International calls.	First page	\$4.10	\$4.50
	Following pages	\$2.10	\$2.00
Reservation Charges:			
Thames, Mercury Bay and Tairua request.	Per item	\$1.00	\$1.00
Whangamata request.	Per item	\$1.00	\$1.00
Tairua Library Meeting Room hire:			
• For non-profit users	Per half day	\$20.50	\$15.00
	Per day	\$41.00	\$20.00
• For Commercial users	Per half day	\$51.00	\$51.00
	Per day	\$102.00	\$102.00
• Kitchen	Per hire	\$11.00	\$11.00

Land Information Memoranda (LIM)

	Units	2011/2012	2012/2013
Standard LIM.	Per LIM	\$190.00	\$190.00
Commercial LIM (2 ¼ hours).	Per LIM	\$260.00	\$260.00
Commercial LIM (per ½ hour after 2 ¼ hours).	Per LIM	\$40.00	\$40.00
Urgent fee.	Per LIM	\$100.00	\$100.00
Fax fee.	Per LIM	\$10.00	\$10.00

Miscellaneous Charges

	Units	2011/2012	2012/2013
Photocopying (Black/White):			
- A2	Per sheet	\$2.60	\$2.60
- A3	Per sheet	\$1.10	\$0.60

Schedule of Fees and Charges for Year One

- A4	Per sheet	\$0.20	\$0.20
Photocopying (Colour):			
- A3	Per sheet	\$4.10	\$4.10
- A4	Per sheet	\$2.10	\$2.10
Plan Prints:			
- AO	Per sheet	\$6.80	\$6.80
- A1	Per sheet	\$4.50	\$4.50
Aerial Photos:			
- A1	Per sheet	\$45.00	\$45.00
- A2	Per sheet	\$22.50	\$22.50
- A3	Per sheet	\$11.50	\$11.50
- A4	Per sheet	\$6.00	\$6.00
Contour Aerial Maps:			
- A1	Per sheet	\$56.00	\$56.00
- A2	Per sheet	\$34.00	\$34.00
- A3	Per sheet	\$22.50	\$22.50
- A4	Per sheet	\$17.00	\$17.00
Property Files	Per DVD/CD	\$30.00	\$30.00
Photocopying charges less than \$20.00 must be paid at the time of request of service. If an invoice is required there will be a minimum charge of \$20.00 (this includes monthly account holders).			

Building Control Monitoring

	Units	2011/2012	2012/2013
Inspection charge.	Per hour	\$140.00	\$140.00
Administration charge.	Per hour	\$70.00	\$70.00
Engineering and asset management.	Per hour	\$140.00	\$140.00
Disbursements.	As incurred	Actual cost	Actual cost

Schedule of Fees and Charges for Year One

Order Papers

(These charges will only apply when the service is available electronically)			
	Units	2011/2012	2012/2013
Single Copies			
Council.	Per copy	\$23.00	\$23.00
Judicial Committee.	Per copy	\$14.00	\$14.00
Audit Committee.	Per copy	\$14.00	\$14.00
Policy and Planning Committee.	Per copy	\$14.00	\$14.00
Service Delivery Committee.	Per copy	\$14.00	\$14.00
Other Committees.	Per copy	\$14.00	\$14.00
Community Boards.	Per copy	\$11.00	\$11.00
Reports.	Per sheet	As per photocopying charges	As per photocopying charges
Annual Subscription			
Council.	Per annum	\$253.00	\$207.00
Judicial Committee.	Per annum	\$207.00	\$207.00
Audit Committee.	Per annum	\$41.00	\$56.00
Policy and Planning Committee.	Per annum	\$152.00	\$56.00
Service Delivery Committee.	Per annum	\$152.00	\$56.00
Community Boards.	Per annum	\$126.00	\$95.00

Parks and Reserves

Events - All Areas			
	Units	2011/2012	2012/2013
Non Commercial - Minor Event (less than 500 people) Application Fee	Per application	\$51.00	\$54.00
Non Commercial - Large Event (more than 500 people) Application Fee	Per application	\$82.00	\$86.00
Non Commercial - Large Event (more than 500 people) Event Fee Per Day	Per event	\$358.00	\$375.00

Schedule of Fees and Charges for Year One

Commercial - Minor Event (less than 500 people) Application Fee.	Per application	\$51.00	\$59.00
Commercial - Large Event (500 - 1000 people) Application Fee.	Per application	\$82.00	\$95.00
Commercial - Major Event (more than 1000 people) Application Fee.	Per application	\$164.00	\$190.00
Commercial - Minor Event (less than 500 people) Event Fee Per Day	Per event	\$358.00	\$415.00
Commercial - Large Event (500 - 1000 people) Event Fee Per Day	Per event	\$511.00	\$590.00
Commercial - Major Event (more than 1000 people) Event Fee Per Day	Per event	\$1,022.00	\$1,175.00
Parks Concessions - All Areas			
Commercial Operator - operate during the summer period and holiday weekends.	Per operator/ per annum	\$358.00	\$358.00
Commercial Operator - operate all year and in one location.	Per operator/ per annum	\$511.00	\$511.00
Commercial Operator - operate all year and in multiple locations.	Per operator/ per annum	See below	See below
Commercial Operator - operate all year and in 2-4 locations		\$767.00	\$767.00
Commercial Operator - operate all year and in 4+ locations		\$1,000.00	\$1,000.00
Street Flags			
Commercial booking fee	Per booking	\$102.00	\$100.00
Not for profit booking fee	Per booking	\$51.00	\$50.00
Unless Significant Community Benefit			
A bond may be required for any event at the discretion of the Council.			

Rates Postponement

(Aged 65 years and over)

	Units	2011/2012	2012/2013
Independent advice.	Per application	\$307.00	\$307.00
Register statutory land charge.	Per application	\$110.00	\$180.00

Schedule of Fees and Charges for Year One

Interest.	Total postponement	7.75%	7.75%
-----------	--------------------	-------	-------

Refuse Bags & Recycling Bins

	Units	2011/2012	2012/2013
Official refuse bags (Standard Size).	Per bag	\$2.05	\$2.25
Official refuse bags (Half Size).	Per bag	\$1.23	\$1.20
Recycling bin.	Per bin	\$14.00	\$14.00

Requests For Official Information

	Units	2011/2012	2012/2013
Time spent by staff searching for relevant material, abstracting and collating, copying, transcribing and supervising access where the total time involved is in excess of one hour:			
Each chargeable half hour or part thereof.	Per half hour	\$44.00	\$38.00
Photocopying charges:			
Photocopying on standard A4 paper where the total number of pages is in excess of 20:			
For each page after the first 20 pages.	Per copy	\$0.20	\$0.20
Disbursements will be charged if incurred.	As incurred	Actual cost	Actual cost
Please refer to Miscellaneous Charges.			

Application and Inspection Fees for Utility Connections

	Units	2011/2012	2012/2013
Non refundable application fee.	Per application	\$ 130.00	\$135.00
Inspection fee:	Per inspection	\$ 136.00	\$140.00
- Initial			
- Subsequent	Per inspection	\$ 85.00	\$85.00

Schedule of Fees and Charges for Year One

Stock Control

	Units	2011/2012	2012/2013
Impounding Fees			
For each animal impounded.	Per animal	\$35.00	\$35.00
Sustenance - impounded horse, bovine and similar size.	Per animal/per day	\$16.00	\$16.00
Sustenance - impounded sheep, goat and similar size.	Per animal/per day	\$5.00	\$5.00
Fee for second and subsequent impounding of animals.	Per animal	Twice the fee above	Twice the fee above

Swimming Pool - Thames

	Units	2011/2012	2012/2013
Admission Fees:			
Adult	1 swim	\$4.50	\$4.50
Child/Students/Senior Citizen	1 swim	\$3.50	\$3.50
Pre-schoolers.	1 swim	\$1.00	\$1.00
Family - 2 Adults, 2 Children (children 5yr -15yrs).	1 swim	\$10.50	\$10.50
Admission Concession Cards:			
Adult Concessions:			
10 swim concession.	10 swims	\$37.00	\$37.00
30 swim concession.	30 swims	\$102.00	\$102.00
60 swim concession.	60 swims	\$194.00	\$194.00
Child/Student/Senior Citizen Concessions:			
10 swim concession.	10 swims	\$28.00	\$28.00
30 swim concession.	30 swims	\$79.00	\$78.00
60 swim concession.	60 swims	\$148.00	\$148.00
SWIM ALL ACTIVITIES YEAR ROUND (Excludes all levels of LTS, Squad, Lane/Pool hire).	Unlimited use	\$1,000.00	\$1,000.00

Schedule of Fees and Charges for Year One

Learn To Swim (LTS): Fees for LTS must be paid in advance and are non-refundable.			
One child	10 lessons	\$75.00	\$75.00
Two children	10 lessons	\$135.00	\$135.00
Three children	10 lessons	\$190.00	\$190.00
One adult per tutor	5 lessons	\$60.00	\$60.00
	10 lessons	\$110.00	\$110.00
Two adults per tutor	10 lessons		\$123.00
Baby	10 lessons	\$70.00	\$70.00
Aquarobics:			
Adult	1 session	\$5.00	\$5.50
	10 sessions.	\$45.00	\$50.00
Seniors	1 session	\$4.00	\$4.50
	10 sessions	\$35.00	\$40.00
Pool/Lane Hire:			
Lane hire	1 hour	\$50.00	\$50.00
Pool hire. - (Non-school)	½ day (up to 3 hours) Entry fee per swimmer	\$180.00 + \$1.00	\$180.00+ \$1.00
	1 day (up to 8 hours) Entry fee per swimmer	\$350.00 + \$1.00	\$350.00+ \$1.00
Pool hire. - (School)	½ day (up to 3 hours) Entry fee per swimmer	\$160.00 + \$1.00	\$160.00
	1 day (up to 8 hours) Entry fee per swimmer	\$310.00 + \$1.00	\$310.00
Hire: Pool Toy (includes Lifeguard cover)	Flat rate - up to 3 hours	\$220.00	\$220.00
	Flat rate - up to 8 hours	\$400.00	\$400.00

NOTE: Other charges may be included in the price list throughout the year as new programmes are developed. These can be found on the Pool website (www.tcdc.govt.co.nz - Services A to Z - Thames Centennial Pool) and at the Centennial Pool complex.

Transfer Stations (Solid Waste Fees)

	Units	2011/2012	2012/2013
Where no weigh bridge available:			
• Un-compacted waste.	Per cubic metre	\$ 41.00	\$45.00
• Compacted waste.	Per cubic metre	\$ 123.00	\$135.00
• Green waste.	Per cubic metre	\$ 20.50	\$22.00
Where weigh bridge available:			
• Waste.	Per tonne	\$ 147.00	\$155.00
• Green waste.	Per tonne	\$ 73.50	\$78.00
Unofficial refuse bags.	Per bag	\$ 2.00	\$3.00
Designated recyclables.	Per cubic metre	No charge	No charge
Tyres car	Per tyre	-	\$6.00
Tyres 4x4	Per tyre	-	\$8.00
Tyres truck	Per tyre	-	\$12.00
Tyres tractor	Per tyre	-	\$25.00
LPG bottles	Per bottle	-	\$5.00
Car bodies - stripped	Per car	-	no charge
Car bodies - unstripped	Per car	-	\$50.00
Whiteware	Per item	-	no charge

Trade Waste

The Council's wastewater systems, like most town and city systems, were designed to handle domestic wastewater. While most of the wastewater the Council treats is domestic in nature, some industries can produce wastes that take up a significant portion of our treatment facilities, known as trade waste. Trade waste is any liquid that is discharged to the wastewater system from commercial, industrial, manufacturing or trade premises resulting from any processes or operations. The unpredictable nature of trade waste can have a significant adverse impact on the wastewater systems and as such the operational costs of the systems themselves.

In 2011 the Council undertook a public consultation process on the implementation of a Trade waste bylaw. Under this bylaw the Council assessed the wastes discharged into the sewer that are generated as part of a commercial process. We have developed a model to calculate the cost to treat wastewater so that the costs are shared more equitably between domestic and commercial users. The objective of the trade waste bylaw is to encourage the removal of trade waste from our wastewater systems in order to reduce costs to the ratepayer. (NB: for the first year at least we are only proposing to charge a portion of the costs attributable to trade waste through this bylaw)

In cases where the trade waste volumes or loading concentration discharged are of a low level, no charges are made beyond those already recovered through property rates.

Category	Activity	No. of Premises	Indicative Charge
A	Meat works	0	\$66,999
	Hospital	1	\$10,093

Category	Activity	No. of Premises	Indicative Charge
	Seafood Processing	6	\$21,393
	Seafood Farm	2	\$12,144
B	Butchery	7	\$394
	Dentist	6	\$1,091
	Laundry	5	\$2,847
	Fast food outlet	19	\$730
	Engineering workshop	66	\$504
	Concrete yard	0	\$1,257
	Café	32	\$577
	Mortuary	1	\$394
	Restaurant	45	\$760
	Textile products	0	\$1,199
	Vehicle wash	12	\$599
	Service Station	11	\$366

Category A represents high risk premises that could discharge harmful or toxic substances into Councils waste water systems. Category B represents medium risk premises that could discharge harmful or toxic substances into Councils waste water systems. While the above table provides an indicative charge based on industry

Schedule of Fees and Charges for Year One

averages, it is a guide only, the actual charge levied will be based upon actual volume and load discharged from the premises using the following proposed table of charges. For example - seafood processors. We have a number of very small operators in this category, they will not be charged anything like the amount shown in the above table. It is intended that billing calculations will be based on a percentage of actual water consumption for each premise based on water meter readings. However some of the smaller operators in category B above may elect, subject to Council approval, to pay on average consumption and loading for the business type.

A. Administration Charges		TCDC Introductory Charges
A1	Consent Fee	No Charge
A2	Application Fee	No Charge
A3	Annual Fee	\$144.37
B: Trade Waste Charges		
B1	Flow	\$0.23/m ³
B2	Suspended Solids (SS)	\$0.16/kg
B3	Organic Loading	\$0.35/kg COD

		(Chemical Oxygen Demand) or or \$0.80/kg cBOD ₅ (Carbonaceous Biochemical Oxygen Demand)
B4	Nitrogen	\$0.94/kg TKN (Total Kjeldahl Nitrogen)
B5	Phosphorus	\$0.94/kg TP (Total Phosphorus)
B6	Zinc	\$130.73/kg
B7	Mercury	\$880.24/kg
B8	Out of range pH	50% surcharge on flow charge
All costs are excluding GST.		

Schedule of Fees and Charges for Year One

Water Meter Reading Fee

	Units	2011/2012	2012/2013
Special reading fee.		\$32.00	\$32.00

Water Connection Charges

	Units	2011/2012	2012/2013
20mm connection up to 5m without meter, in grass berm. No footpath, driveway or road crossing.	Per connection	\$669.50	\$669.50
20mm connection up to 5m with meter, in grass berm. No footpath, driveway or road crossing.	Per connection	\$805.50	\$805.50
20mm connection up to 5m without meter, in concrete footpath.	Per connection	\$896.50	\$896.50
20mm connection up to 5m with meter, in concrete footpath.	Per connection	\$1,044.00	\$1,044.00

Water Usage

	Units	2011/2012	2012/2013
Extraordinary water usage fee for users of metered water in excess of 50,000 cubic metres per annum.	Per cubic metre	\$0.87	\$0.95

