



OPOTIKI DISTRICT COUNCIL

**Annual Plan
2014-2015**



Produced by Opotiki District Council
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A message from His Worship the Mayor and Chief Executive

The recent Local Government elections saw significant change on Council following the retirement of three long serving members. It is always a risk when experienced members move on, however the community has elected a refreshed and enthusiastic Council, with a long term vision for a better District.

Following the global Financial Crisis, the impact of PSA and all the incremental losses of services that Ōpōtiki has suffered, there is a glimmer of economic recovery and Council is heartened by improving prospects for kiwifruit in the region.

In previous years Council has held rates rises down to reflect the difficult times, but in this year's Annual Plan Council recognises it cannot defer projects indefinitely. This year's rates rise sees some "catch up" as a result of previous deferrals. Positioning the Council for three major projects, and infrastructural improvements while continuing to deliver its services also adds to rates rise pressure.



Image: Ōpōtiki District Council CEO, Aileen Lawrie and His Worship the Mayor, John Forbes

Council priorities for the coming year are the Harbour Transformation Project, investigations to determine whether to upgrade or replace the Ōpōtiki township sewerage reticulation, and the redevelopment of the Ōpōtiki library.

The overall increase in rates revenue of 5.4% is in line with the LTP projection, however last years re-valuation of properties in the district means that the impact of the rates will not be uniformly spread. Further information in the form of rating examples is supplied within this document.

This Annual Plan is year 3 of the Long Term Plan 2012-2022 and it continues with a business as usual approach to Council services, but with projects that will lay the direction for improvements in the economy and services provided by Council. We look forward to moving forward together as a community.

What is the Annual Plan?

The purpose of the Annual Plan (AP) is to:

- Support the Council's Long Term Plan (LTP) in providing integrated decision-making and coordination of resources
- Extend the opportunity for the community to participate in Council's decision-making processes relating to costs and funding
- Contribute to the Council's accountability to its community
- Detail the annual budget and relating funding impacts
- Identify any variances from the funding and financial information in the LTP for the coming year.

Whilst the primary purpose of the AP is to provide a basis for setting the following year's budget and setting the rates, it also provides an opportunity to revisit what the Council said it was going to do in the LTP for the coming year.

The LTP provides a long term view of Council's plans and actions. The AP looks at the near term (the following year) and provides an opportunity to see if the LTP is still relevant or if there is any need to alter what Council said it was going to do.

For that reason the AP primarily considers exceptions or variances from the LTP rather than on bigger issues such as the role of Council, major priorities or scope and levels of service. Next years review of the LTP will address those matters.



Image: Cover of the 2012-2022 Long Term Plan (LTP)

Key projects planned for the 2014-2015 year

The following key projects (as provided for in the LTP) are planned for the following financial year:

Ōpōtiki Research and Technology Library

In late 2013 we received a feasibility report that recommended a significant refocus both with the proposed size of the library and types of services it delivers. Our community consultation to date has shown us that the community views and the feasibility report are well aligned. Council is therefore proposing a Research and Technology Library and plans to apply to a range of external funders including the Governments Significant Projects fund. A community fund raising committee has been established to assist the oversight of grant applications and fundraising opportunities.

The re-focus means that we will continue with the planning towards the building re-development but will defer the actual work until funding is secured. Meanwhile service delivery changes to modernise the facility are starting and a modest budget of \$55,000 has been allocated for the installation of an electronic system that includes a book scanning facility.

The LTP provided for \$1.2M to redevelop the building with an assumption that \$900k was funded by way of grants. We are proposing to commence work towards a more substantial facility, with an assumption that the project will be substantially funded from external sources.

Harbour Transformation Project

The 2013-2014 year saw the re-ordering of some of the technical work on the harbour in order to provide us with a more robust overall costing to talk to the government about. The coming financial year will see us completing the geotechnical and detailed design work so that we are ready to tender the works once a private investment decision is made on the aquaculture and the local processing plant. Council is hoping to secure the final portion of funding this year. Council has already asked the government to fund the project and is currently awaiting a positive response.

Work will be on-going finalising the Regional Council funding agreement for the \$18M from the Regional Infrastructure fund and the \$2M they indicated would be available from subsequent planning processes. Work to satisfy the conditions of the funding agreement will be carried out over the next two years.

Ōpōtiki Sewerage

The Opotiki sewerage project aims to address failures with the Ōpōtiki township's sewerage reticulation. We are fortunate that the treatment end of the system is in good condition and functioning well. The pipes through the town are not in good condition though and are allowing infiltration from groundwater and stormwater. This means that when there are raised levels in the adjacent rivers and/or it rains heavily there can be overflows from the sewers in the township and excessive flow demands on our pump stations, treatment and disposal systems. \$400,000 is allocated for further investigation work on the performance and condition of the pipes over the next year. The aim of this is to work out whether full or partial replacement of the system is needed and to allow a decision about what type of system is the most cost effective over the life of the asset.

Water Upgrade - Hikutaia

Council proposes to spend \$400,360 to both extend the Ōpōtiki township's high quality source supply to the Hikutaia-Woodlands area and to complete a ring-extension to the reticulation to ensure improved pressure and reliability. While this is double the LTP budget, it is likely that 65% of the cost will come from the Ministry of Health. Part of this project has been delayed from the 2013-2014 financial year to enable the grant funding to be accessed.

Ōhiwa Water

The targeted rate and water useage charge for a supply from the Ōhiwa reticulation will see an increase due to the cost of the significant replacements undertaken in the 2013 financial year. 23K of further work is planned to ensure ongoing delivery of the service.

Asset renewal

Council will continue with its programme to a range of works to maintain and upgrade its assets:

- Replace water meters that are wearing out (a previously deferred project)
- Reseal sections of urban and rural pavements, re-metal unsealed road surfaces in accordance with the asset management plan programme
- Complete the annual rehabilitation / upgrade urban street project on Grant Road as per the asset management plan programme.

Road Seal Extension

A project to seal the 1.2 km length of Wainui Road –Tōrere is planned to occur this financial year, with funding assistance provided from Hancocks Forest Management. This project was originally planned to occur in the 2012 year but had to be deferred due to harvest access issues on adjacent land. The sealing of part of Ngarue (Kemps) Road, originally proposed in the LTP to occur this financial year has been deferred due to the impacts of reduced funding from the National Land Transport Fund on the 2012-15 transport activity programme.

Coast Initiatives Fund

The annual allocation of \$38,000 has been approved for the Coast Initiatives fund. The Coast Community Board have delegation to spend this money on projects on the Coast ward, within a range of criteria.

Walkways/Coastal Access

The LTP provides for the incremental development of walkways and coastal access and \$50k is allocated annually. Council intends to continue developing a range of opportunities and to continue to provide the Mōtū Trails Charitable Trust with \$20,000 to market the Mōtū Trails for the economic benefits that are starting to become apparent.

Rural Property Numbers

Council had proposed a project to provide rural property numbers for the district, including producing and attaching the numbers at property entrances. Council has reconsidered this project and now intends to focus on allocating the numbers and doing a check on the numbers currently allocated to make sure all our databases, and those of LINZ are aligned.

LTP

An important project in the coming year will be the start of the development of Councils next Long Term Plan for the 2015-2025 period. While it will not be very visible to the community until it is ready for consultation in April 2015, staff and Councillors will be working on its development through most of the 2014-2015 year.

Stormwater / Flooding

Completion of Stormwater modelling for the Ōpōtiki township will be completed in the coming year. Funding has been allocated for two pump stations to reduce potential flooding.

What's new or changed

The AP 2014-15 covers year three of the 2012-2022 LTP. The 2012-2022 Long Term Plan confirmed a long standing Council strategy of consolidation, prudent financial management, affordability and getting prepared for future growth opportunities. Specifically the LTP describes how Council intends to invest in the Harbour Transformation Project and in Wastewater (particularly in the Opotiki Township) in support of sustainable growth.

This AP continues with that theme but introduces a refined library project as a priority and the completion of water reticulation extensions at Te Kaha.

Exceptions to the previously planned work in the LTP are:

Expenditure of \$109k on public toilets at Ōhiwa and Waiotahi Drifts has been deferred until there is a demonstrable increase in demand.

The library upgrade now has two components – improvements to internal service provision, including modernisation, and on-going investigation and fundraising towards an improved building. Internal service improvements include operational costs and a new electronic system including a book scanning device. Approximately \$1m is proposed for the building upgrade this financial year, but it will be subject to grant funding. Significant grant funding is being sought to enable this project.

Some changes in the way we replace vehicles has allowed for \$47k to be deferred to future years.

The overall anticipated cost of the proposed Harbour Development has not changed however some detailed design work is planned to be brought forward. For the coming financial year the budget is \$666k compared to a LTP budget of \$370k. This is loan funded catch up work deferred from the previous year.

Some work flow changes have allowed \$15,000 of savings to be recognised in the Resource Recovery centres.

The planned spend of \$1.074M to start the upgrade of the wastewater system and \$75k reticulation upgrade has been deferred with \$400K allocated for detailed investigation into condition and performance of system.

New pump stations are planned at Tarawa Creek (\$300k) and St John St (125k carried forward from 2013-2014) to alleviate flooding as a result of stormwater.

Hikutaia water main upgrade increase of \$164K, offset by an increase in grant funding.

Rating Impacts

The overall increase in rate revenue is 5.4%. Some of this increase will be accommodated from growth (increased number of rating units throughout the year). The remainder will be spread across our ratepayers but it will not fall uniformly for several reasons:

- Some of the increases are a direct consequence of upgraded facilities within services that are funded by targeted rate – this will see increases to those on the Te Kaha and Ōhiwa water supplies. This pays for the new equipment and for higher running costs (e.g. power etc).
- The district wide revaluation of 2013 sees some shift of the way rates fall. In particular Kiwifruit orchards have seen a dramatic de-valuation and this will be generally result in a shift from horticulture to pastoral farming. Likewise the property values in the Ōpōtiki township and Coast Ward decreased more than other areas so they will see a smaller than average rate rise.

To minimise pressure on rates, Council is again looking towards grant funding wherever possible.

Council Organisation

Council Values

Integrity and Honesty

We will not compromise our values and will act in a trustworthy manner at all times.

Ngakau- tapatahi me te Pononga

Kaore matou a marie i a matou uaratanga a, ka mahi i roto i te huatanga matatika i nga wa katoa.

Leadership

We will take an active role in issues that affect our community by providing governance, representation, advocacy, guidance and opinion.

Manakuratanga

Ka kakama matou i roto i nga take e pa ana ki to tatou iwi whanui ma te whakahaere tikanga, ma te kanohi, kai tautoko arahitanga me te whakaaro.

Openness and Accountability

We will conduct our affairs in a way that allows the community to see and understand our actions and achievements and we will accept responsibility for them.

Mahorahora me nga Herenga

Ka whakahaeretia a matou mahi i roto i te ariā kia kitea ai e te iwi whanui a, kia mohiotia a matou mahinga me nga tutukitanga me te whakaae ano mo aua kawenga.

Fairness and Equity

We will act to ensure that all have equal opportunities and that we will be unbiased in the implementation of policies.

Tokeke me te Ture o te Tika

Ka mahi matou ia hua ai ka orite te whiwhi mea angitu o te katoa me ae ate tokeke i roto i iaga whakatinanatanga o uga kaupapa.

Achievements Orientated

We will gain results in a timely, innovative and economic manner.

Whakatutukitanga Whakawaiatanga

Ka whiwhi hua i roto i te auaha me te ngawaritanga.

Relationships

We will acknowledge the special place of Tangata Whenua in our community and respect the different views and values of our community.

Tikanga Tutohungatanga

Ka manako matou i te wahi motuhake o te Tangata Whenua i roto i te iwi whanui a me te whakarite ano i nga kitenga rereketanga, me nga uaratanga o to tatou iwi whanui.

Satisfying Expectations








We will always look to understand our community's expectations and try to achieve a high level of community satisfaction.

Tumanako Manawareka

Ka ahei tonu matou kia mohio ki nga tumanako o to tatou iwi kainga me te whakamatau kia ae ate tairanga teitei o te whakanatanga o te iwi whanui.

Representation

Opotiki District Council 2013 to 2016

	Contact Details	Ward
 <p>Mayor John Forbes</p>	<p>PH 07 315 7362 PH Mobile 029 255 7702 johnf@odc.govt.nz lonrobforbes@clear.net.nz</p>	District
 <p>Deputy Mayor Haki McRoberts</p>	<p>PH Mobile 027 668 6683 07 325 2833 Phone & Fax mcroberts833@gmail.com</p>	Coast
 <p>Councillors Barry Howe</p>	<p>07 315 6003 Home 07 315 6335 Work PH Mobile 027 315 6345 bazzshazz@xtra.co.nz</p>	Opotiki
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 <p>Ken Young</p>	<p>PH 07 3157919 Mobile 027 245 8690 kw.young@xtra.co.nz</p>	Wairoeka/Waiotahe

Organisational Structure

Council			
			
	Chief Executive Aileen Lawrie	The chief executive appoints a range of skilled staff to carry out the activities the council undertakes on behalf of the community. This is the organisational arm of local government. Through the chief executive they implement the decisions of Council, provide advice to Council on managing the activities of the organisation effectively and efficiently, plan and provide accurate reports of the financial and service performance of Council and employ and provide leadership.	
			
	Engineering and Services Manager Jim Finlay	Consultancy BU Solid Waste Roading Rural Fire Sewerage Stormwater Water Supply	Property
	Planning and Regulatory Manager Barbara Dempsey	Animal Control Building Control Bylaw Compliance Civil Defence Emergency Management	Environmental Health Liquor Licensing Noise Control Resource Management Planning
	Finance and Corporate Services Group Manager Bevan Gray	Cash Receipting Debtors/Creditors Financial Reporting Investments Insurance Payroll Public Debt	Water Billing Rates Communications Customer Services Creative New Zealand Governance Support
	Parks, Recreation and Tourism Manager Mike Houghton	Parks and Reserves Airport Cemetery Tourism and Promotions Economic Development	Events i-SITE Information Center Sports Co-ordination Library

Priorities for Council Action

1

Economic Growth

- Opotiki Harbour Development
- District Plan and Building Act implementation
- Providing visitor and business investment information and support
- Supporting local and regional business growth and workforce development
- Promotion of activities to increase visitors, including the historic precinct development
- Support and promotion for aquaculture.

2

Quality of Life

- Provision of infrastructure e.g. roads, water, storm water, waste management
- Increasing the quality of parks and recreation facilities
- Advocacy with and on behalf of Opotiki communities to central government.

3

Strong Community Spirit

- Tri-annual community awards event and community day.

4

Environmental Quality

- District Plan and Building Act implementation
- Maintenance and enhancement of parks and reserves
- Partnership with community groups and Environment BOP to undertake environmental restoration projects.

Council Activities

Activity Groups

Community and Cultural Sustainability	Page 16
Environmental Sustainability	Page 41
Economic Sustainability	Page 60

A guide to the groups of activities

This section explains the Council’s significant activities and how they contribute to the future of the district. Information shows how the Council plans, manages, delivers and funds the activities it is involved in. Council services have been banded together into groups of activities. An example of this is Stormwater, Resource Management, Wastewater; all of these activities come under the group Environmental Sustainability. There are three groups with a total of 12 activities. Each group is introduced and then the activities that make up that group follow.

What we do and why

This section gives a brief description of the activity that the Council provides and discusses the reason for providing the particular service.

Contribution to community outcomes

Each activity within the group contributes to specific community outcomes. You will see the community outcomes symbol in the table. Whenever you see the community outcomes symbol you can read how that outcome relates to that particular activity and how the activity contributes to the outcomes.

Levels of service

This section says what level of service the Council will provide for a particular activity, states how performance will be measured for the activity and then provides the source that will be used to assess the performance measure.

What negative effects will the activities have?

It is the Council’s job to consider whether there are any significant negative effects (social, economic, environmental or cultural) for each of the activities it is involved in.

Financial summary

The financial information for each activity is a budget that covers the 2014-15 financial year.

Council groups of activities

Community and Cultural Sustainability

Leadership
 Community Facilities
 Community Development
 Economic Development
 Regulation and Safety

Environmental Sustainability

Solid Waste Management
 Stormwater
 Resource Management
 Wastewater

Economic Sustainability

Water Supply
 Land Transport
 Investments

Community and Cultural Sustainability

Why we provide this group of activities:

The group of activities promotes outcomes that help build a strong and cohesive community within the Opotiki District. Council provides a range of services and facilities to the various communities in the Opotiki District in order to achieve this.

Significant Activities Comprised in this Group:

Leadership, Community Facilities, Community Development, Economic Development, Regulation and Safety

Leadership

What we do and Why:


This Activity includes the preparation of advice, strategies and policies to inform Council decision making. It includes the development of statutory and non-statutory policies and plans and reports and includes the facilitation of gaining community input to decision making.

Council works to maintain and enhance mutually beneficial relationships with Tangata Whenua so that their views are represented both directly and indirectly through Council forums. Meeting with Tangata Whenua also provides both parties with an opportunity to identify and address issues of mutual concern and encourages involvement in democracy. Council also encourages and partners with Iwi in special projects.

This Significant Activity is important to enable Council to discharge its statutory role as well as ensure that it is satisfactorily discharging its governance role by accurately reflecting community needs and desires in decision making processes.

Activities included in this Significant Activity include:

Representation, Strategic Planning and Policy Development, Cultural Liaison, Monitoring and Reporting.

Community Outcomes		How This Activity Contributes
	Fair and efficient leadership	To ensure effective and fair community representation and support and that policies and plans are integrated and wherever possible reflect the views of the wider community and stakeholders.
	A strong and distinctive community spirit	

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
It may be possible that at times Council decisions can have a negative effect on the well-being of some individuals or groups within the community.		✓	✓		Council has a role to consider the community at large when making decisions that impact on community well-being and seeks to use the guidance provided by the Local Government Act and its understanding of the Opotiki District Community to weigh up the competing demands of different interest groups.

Levels of Service:					
Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Council will provide representation and leadership at a local, regional and national level.	Council will hold a minimum of 8 meetings throughout the year.	Internal database	9 Ordinary Council meetings, 6 Extra Ordinary Council meetings and 7 Coast Community Board meetings held.	8	8
	Improvement with community satisfaction with Council leadership.	Customer satisfaction survey	65% of respondents rated performance of Mayor and Councillors as very good or fairly good. This rating is on par with the national average.	80%	80%
	Decision making in compliance with the Local Government Act 2002.	Council meeting minutes Annual audit by Audit NZ	There were no challenges to Council decision making process.	No successful challenges to Council decision making process	No successful challenges to Council decision making process
	The Annual Plan is adopted in accordance with the Local Government Act 2002 on or before 30 June each year.	Council resolution – meeting minutes	Exceptions Annual Plan 2013-14 was adopted at Extra Ordinary Council Meeting 28 June 2013.	100%	-
	The Annual Report will be published in accordance with the Local Government Act 2002 within four months of the end of each financial year.	Council resolution – meeting minutes	The Annual Report 2012-13 was adopted at a reconvened Ordinary Council meeting on 11 October 2013.	100%	100%

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Council will provide representation and leadership at a local, regional and national level.	The LTP is adopted in accordance with the Local Government Act 2002 on or before 30 June every three years.	Council resolution – meeting minutes	-	-	100%

Key Projects and Programmes:

Key projects planned for the Leadership Activity for the 2014-15 year include:

- The completion of an annual Customer Satisfaction Survey (Communitrak Survey undertaken by National Research Bureau Ltd)
- Completion and adoption of the 2015-25 LTP prior to 30 June 2015
- Undertake Representation Review
- Development of the Eastern Bay of Plenty Spatial Plan in collaboration with Kawerau District Council, Whakatāne District Council and Bay of Plenty Regional Council.



Image: Community members enjoy being able to meet in the new Memorial Park Pavilion, Opotiki

Financial Information:**FUNDING IMPACT STATEMENT FOR 2014 -15 FOR LEADERSHIP**

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	1,196	1,286	1,334	
Targeted rates (other than targeted rates for water supply)	-	-	-	
Subsidies and grants for operating purposes	-	-	-	
Fees, charges, and targeted rates for water supply	30	10	10	
Internal charges and overheads recovered	-	-	-	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	
Total operating funding (A)	1,226	1,296	1,344	
<i>Application of operating funding</i>				
Payments to staff and suppliers	390	366	362	
Finance costs	-	-	-	
Internal charges and overheads applied	836	930	982	
Other operating funding applications	-	-	-	
Total application of operating funding (B)	1,226	1,296	1,344	
Surplus (deficit) of operating funding (A - B)	-	-	-	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	-	-	-	
Development and financial contributions	-	-	-	
Increase (decrease) in debt	-	-	-	
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	-	
Total sources of capital funding (C)	-	-	-	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	-	-	-	
- to improve level of service	-	-	-	
- to replace existing assets	-	-	-	
Increase (decrease) reserves	-	-	-	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	-	-	-	
Surplus (deficit) of capital funding (C - D)	-	-	-	
Funding balance ((A - B) + (C - D))	-	-	-	

Community Facilities

What we do and Why:

This Activity includes the provision of Parks and other recreation/amenity services to the people of the Opotiki District. These services provide lifestyle opportunities to residents and visitors of the Opotiki District. They provide opportunities for recreation, beautification, conservation of the natural environment and public access. Such facilities promote a range of public good outcomes around health and wellbeing which are becoming increasingly desirable to New Zealanders and visitors alike.

Activities included in this Significant Activity include:

Parks and Recreation (Airport, Cemeteries, Public Toilets, Parks and Reserves, Playgrounds, District Library and Cycle Way).

Community Outcomes		How This Activity Contributes
	Development and Protection of the natural environment	The Council will provide quality parks and recreation facilities that meet community expectations for outdoor recreation, a pleasant townscape, protection of the environment and access to the coast.
	A strong and distinctive community spirit	
	History and culture is treasured	Ensure that amenity facilities are maintained to a high standard for the residents and visitors to the Opotiki District.
	Services and facilities meet our needs	Library services that inspire learning and celebration of our culture.

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
Community expectations for growth in services and facilities may exceed Council's programme.			✓		Consultation to ensure proposals meet community expectations based on accurate assessments of current and future demand for the use of facilities. Council is of the view that it has the capability to provide for increased growth forecast by the planning assumptions that underpin the 2012-22 LTP.
Ongoing maintenance and depreciation may cause increased or unexpected costs.			✓		Accurate forecasting and budgeting to accommodate ongoing costs of ownership.
Providing access to facilities and services to smaller remote communities within the district could be cost prohibitive.		✓			Consider alternatives such as partnerships with other agencies and transport.

Level of Service:

Strategic Goal: The Council will provide quality parks and recreation facilities that meet community expectations for outdoor recreation, a pleasant townscape, protection of the environment and access to the coast.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Planned development of quality parks and recreation facilities.	Management Plans that include facility development plans adopted for principal reserves.	Council resolution – meeting minutes	Deliberations on Draft Coastal and Sports Reserve Management Plans held on 11 June. Amended plans adopted by Council in August 2013.	Management Plans completed for all recreation reserves.	Implementation of reserve Management Plans.
High quality parks and recreation facilities provided and accessible to the community.	% of community satisfied with the quality of recreation facilities in annual surveys.	Customer satisfaction survey	78% responded that they are very/fairly satisfied.	>75%	>75%
	Appropriate response to all service requests within ten working days.	Service request system	9 Service requests received. 6 responded to within 10 days (60%) and 3 longer than 10 days (30%).	95%	95%
Playgrounds comply with NZSS 5828 (2004).	% of play equipment compliant with NZSS 5828.*	Playground Audit conducted every two years	Playground audit scheduled for 2013/14 year.	>80%	>90%

- or subsequent update / replacement of this NZ standard.

Strategic Goal: Ensure that amenity facilities are maintained to a high standard for the residents and visitors to the Opotiki District.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Public toilets are clean, safe and operational.	% of community satisfied with the quality of toilet facilities in annual surveys.	Customer satisfaction survey	63% responded that they are very/fairly satisfied.	>80%	>80%

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
	Valid service requests are responded to within 24hrs.	Service request system	1 service request/complaint received. Council responded (actioned) that request within timeframe. Response to customer not within 24 hour period.	100%	100%
Cemeteries maintained to a high standard; accurate records maintained and accessible.	90% of community satisfied with the provision of cemetery services and maintenance of grounds.	Customer satisfaction survey	71% responded that they are very/fairly satisfied.	>90%	>90%
	Complaints regarding cemetery records.	Service request system	No complaints received.	< 12 per year	< 12 per year

Strategic Goal: Library services that inspire learning and celebration of our culture.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Provision of a comprehensive community library service for the community.	Percentage of the community satisfied with the library facility and service.	Customer satisfaction survey	71% responded that they are very/fairly satisfied.	>70%	>70%
	Number of new issues each year.	Quarterly Library report	The number of new issues has decreased from 47,968 to 45,312. This is a trend being experienced nationally.	1,000	1,000

Key Projects and Programmes:

Key projects and programmes planned for the Community Facilities Activity for the 2014-15 financial year include:

- Upgrade service delivery of library activity
- Redevelopment of Opotiki Library subject to external funding
- Develop and enhance coastal walkways, including Mōtū Trails, in partnership with other agencies
- Continued upgrade and renewal of playground equipment.

Financial Information:

FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR COMMUNITY FACILITIES

	2013/14 Annual Plan \$000's	2014/15 LTP \$000's	2014/15 Annual Plan \$000's	Explanation for variation from LTP
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	919	1,267	1,217	
Targeted rates (other than targeted rates for water supply)	38	44	46	
Subsidies and grants for operating purposes	-	-	-	
Fees, charges, and targeted rates for water supply	328	339	337	
Internal charges and overheads recovered	294	296	287	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	173	Investment interest
Total operating funding (A)	1,579	1,946	2,060	
<i>Application of operating funding</i>				
Payments to staff and suppliers	1,233	1,265	1,313	Increased cost of working library during redevelopment
Finance costs	135	155	122	
Internal charges and overheads applied	203	212	215	
Other operating funding applications	-	-	-	
Total application of operating funding (B)	1,571	1,632	1,650	
Surplus (deficit) of operating funding (A - B)	8	314	410	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	600	-	800	Library redevelopment carried forward from 2013/14
Development and financial contributions	72	75	11	
Increase (decrease) in debt	140	-	150	Library redevelopment carried forward from 2013/14
Gross proceeds from sale of assets	71	63	42	
Lump sum contributions	51	-	-	
Total sources of capital funding (C)	934	138	1,003	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	143	251	157	
- to improve level of service	771	37	1,022	Library redevelopment carried forward from 2013/14
- to replace existing assets	344	350	337	
Increase (decrease) reserves	(316)	(186)	(99)	Library redevelopment carried forward from 2013/14
Increase (decrease) of investments	-	-	(4)	
Total application of capital funding (D)	942	452	1,413	
Surplus (deficit) of capital funding (C - D)	(8)	(314)	(410)	
Funding balance ((A - B) + (C - D))	-	-	-	

PROPOSED CAPITAL EXPENDITURE PROJECTS FOR COMMUNITY FACILITIES

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan	LTP	Annual Plan	
	\$000's	\$000's	\$000's	
<i>To meet additional demand</i>				
Public Toilets - Ōhiwa	-	69	-	Toilet construction deferred
Public Toilets - Waiotaha Drifts	-	40	-	Toilet construction deferred
Coastal access	18	18	18	
Walkways urban/rural	31	32	32	
Coast Initiatives	37	38	38	
Waiotaha Drifts playground	-	-	-	
Waihau Bay playground	-	-	-	
Cycleway improvements	-	-	-	
Purchase & refit records shed	15	-	15	new project being undertaken over 2013/14 and 2014/15
Plant - Gen sets	42	54	54	
	143	251	157	
<i>To improve level of service</i>				
Develop Dip Road Cemetery	-	5	10	
Princess Street reserve drainage	-	-	-	
Office administration building upgrade	-	-	-	
Library Building	600	-	950	Redevelopment of library carried forward from 2013/14
Library Scanner IFIQ	-	-	30	
Saleyard decontamination	140	-	-	
Cycleway improvements	31	32	32	
	771	37	1,022	
<i>To replace existing assets</i>				
Playground replacements	-	-	-	
Library book stocks	39	40	40	
Library computer management system	-	-	25	
Furnishings, fixtures & fittings	28	29	29	
Computer equipment	38	29	38	
Software upgrades (intangibles)	10	11	11	
Vehicles/plant renewals	229	241	194	Vehicle / plant replacements reassessed
	344	350	337	
Total capital expenditure	1,258	638	1,516	


Community Development

What we do and Why:

The Community Development Activity is one where Council, in a number of ways, is involved in helping the community help itself. This activity enables the Council to assist the community to work towards community outcomes that on its own it may not be able to achieve. In many ways similar to the Leadership Activity this is about the Council being connected and partnering with its community and other stakeholders within the community in working towards common objectives.

Functions included in this Significant Activity include:

Community Support, including Community Grants and Healthy and Active Communities.

Community Outcomes		How This Activity Contributes
	A strong and distinctive community spirit	To help assist the development of an inclusive community that provides a healthy, safe and friendly place to live, work and visit.
	History and culture is treasured	
	Services and facilities meet our needs	

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
Community expectations around funding community development initiatives may not be met.	✓	✓			Pursuing economic development opportunities that will in time provide capacity for community development aspirations.

Levels of Service:

Strategic Goal: To help assist the development of an inclusive community that provides a healthy, safe and friendly place to live, work and visit.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Provide assistance for community support activities.	Grants for the maintenance of the 22 district Urupa will be distributed by 31 December each year.	Financial records	100% - All 22 Urupa grants paid on 7 December 2012.	100%	100%

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Provide assistance for community support activities.	Service level agreements and/or memorandum of understandings for community grants will be reviewed every three years.	Council meeting minutes Electronic document management system	Draft Memorandum of Understanding developed and circulated to relevant community groups in August 2013.	50%	N/A
Enhance community Safety.	Routine maintenance checks of CCTV cameras and related systems.	Maintenance reports	Service undertaken by Independent Security Consultants and reports returned to Council on 4 October 2012, 9 January 2013, 10 April 2013, and 11 July 2013.	Quarterly	Quarterly
	Number of reported outages of CCTV system.	Service request system	No CCTV system outages reported.	<4 per annum	<4 per annum

Key Projects and Programmes:

Key projects and programmes planned for the Community Development Activity for the 2014-15 year include:

- Implementation and allocation of the Coast Initiatives Fund. Fund has been increased to \$37,800 per year. Projects will be prioritised and tested against established criteria. Examples include assisting local Marae at Tōrere and Hāwai. Projects will be decided by the Community Board in accordance with criteria.

Financial Information:**FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR COMMUNITY DEVELOPMENT**

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	341	369	377	
Targeted rates (other than targeted rates for water supply)	-	-	-	
Subsidies and grants for operating purposes	-	-	-	
Fees, charges, and targeted rates for water supply	-	-	-	
Internal charges and overheads recovered	-	-	-	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	
Total operating funding (A)	341	369	377	
<i>Application of operating funding</i>				
Payments to staff and suppliers	8	-	8	
Finance costs	-	-	-	
Internal charges and overheads applied	28	29	29	
Other operating funding applications	305	340	340	
Total application of operating funding (B)	341	369	377	
Surplus (deficit) of operating funding (A - B)	-	-	-	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	-	-	-	
Development and financial contributions	-	-	-	
Increase (decrease) in debt	-	-	-	
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	-	
Total sources of capital funding (C)	-	-	-	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	-	-	-	
- to improve level of service	-	-	-	
- to replace existing assets	-	-	-	
Increase (decrease) reserves	-	-	-	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	-	-	-	
Surplus (deficit) of capital funding (C - D)	-	-	-	
Funding balance ((A - B) + (C - D))	-	-	-	

Economic Development


What we do and why:

This significant activity looks to support the development and growth of the Opotiki District by investigating and promoting business development; promoting the district as a tourism destination; operation of an i-SITE service in Opotiki Township and facilitating new events. Key components of this Significant Activity are the economic growth opportunities associated with Opotiki Harbour Transformation project and the developing Aquaculture Industry which is considered central to our future well-being. Economic Development is seen as an essential element to growing a more thriving and cohesive community as it will:

- Impact positively on the overall social, economic and cultural well-being of the Opotiki Community and the Eastern Bay of Plenty
- Promotes investment, industry and employment in the district
- Enhance recreation opportunities and public access to the coast
- Capitalise on opportunities from the Aquaculture Industry already under development off shore from Ōpōtiki
- Assist in flood mitigation for the Opotiki Township and surrounding area and
- Achieve a long standing community aspiration and in doing so take a significant step forward to realising the community’s vision for the area.

Activities included in this Significant Activity include:

Investigation, promotion and support of new initiatives that contribute growth of the local economy, with a particular focus on tourism and the Opotiki Harbour Transformation Project.

Community Outcomes		How Activity Contributes
	Development and protection of the natural environment	To create a sustainable economic future by broadening the District’s economic and therefore employment base.
	Services and facilities meet our needs	
	Purposeful work and learning opportunities	
	A strong and distinctive community spirit	

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
Increasing visitor and population numbers may put pressure on infrastructure, environment and other resources, particularly in summer periods.			✓	✓	Council is of the view that it has the capability to provide for increased growth forecast by the planning assumptions that underpin the 2012-22 LTP and that it has made adequate provision for investment in infrastructure to cater for expected demand.
Capital costs associated with Harbour Transformation Project are not sustainable for the Opotiki District alone.			✓		To partner with Central and Regional Government and potentially the private sector to fund the Harbour Transformation Project.

Levels of Service

Strategic Goal: To create a sustainable economic future by broadening the District's economic and therefore employment base.

Level of Service	Key Performance Indicator (KPI)	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Redevelopment of the Opotiki Harbour Entrance.	Finalise future harbour ownership maintenance model to support funding agreements.	Council meeting minutes	Background work underway. To be considered formally following BOPRC Regional Infrastructure Fund (RIF) decision. This has been delayed into the 2013-14 financial year.	Structure/entity (if required) established – 100%	-

Level of Service	Key Performance Indicator (KPI)	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
	Flood Modelling Updated with recent data.	Modelling report	Flood and salinity modelling completed and presented to the Opōtiki Marine Advisory Group in June 2013. Final documents will be received in the 2013-14 financial year.	-	-
	Geotechnical Investigation complete.	Geo-tech report	-	100%	-
	Development of secure funding agreements with agreed funding partners based on finalised business case and social impact assessment.	Council meeting minutes Agreement document	Application lodged to BOPRC RIF in February 2013 and decision from BOPRC has been delayed until the 13-14 financial year.	Funding secured - 100%	Investment Decision
Redevelopment of the Opotiki Harbour Entrance.	Construction of groynes and Harbour Redevelopment.	Tender and contract documents	-	-	Construction begins – April 2015
Investigate and promote investment in a range of economic development opportunities.	Prepare and implement an Economic Development Strategy.	Council meeting minutes Twice yearly monitoring report	Draft Strategy adopted by Council on 4 June 2013 and Strategy adopted by Council on 8 October 2013.	Strategy implemented	Strategy implemented

Level of Service	Key Performance Indicator (KPI)	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Investigate and promote investment in a range of economic development opportunities.	Maintain a current database of business contacts and communicate regularly with business sector groups.	Database	Database maintained. Email communication and cluster group meetings facilitated.	Achieved	Achieved
Promote the district as a tourism destination; support tourism operators and events.	Maintain and evaluate visitor numbers to i-SITE quarterly.	Twice yearly i-SITE report	Statistics collated and reported to Council in October and March.	Achieved	Achieved
	Number of facilitated community events per year.	Actual events held	Summer Festival & Picnic in the Parks completed.	Two events per year	Two events per year
	Maintain a current database of business operators and regular communication with tourism and events sector groups.	Database	Database maintained and updated, bulletins posted to operators in July, November 2012 & March, May 2013.	Database revised quarterly, 4 bulletins posted per annum	Database revised quarterly, 4 bulletins posted per annum

Key Projects and Programmes:

Key projects planned for the Economic Development Activity for the 2014-15 year include:

- Transformation of Opotiki Harbour Entrance
 - Final Geotechnical and design work
 - Advocacy for the developing Aquaculture Industry
 - Secure funding from government
 - Finalise Heads of Agreement with Regional Council for their contribution
- Implementation of an Economic Development Strategy and Visitor Strategy

Financial Information:**FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR ECONOMIC DEVELOPMENT**

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	358	400	463	
Targeted rates (other than targeted rates for water supply)	76	79	84	
Subsidies and grants for operating purposes	120	72	-	See subsidies and grants for capital below
Fees, charges, and targeted rates for water supply	38	39	11	Recoveries for services to Toi EDA now ceased
Internal charges and overheads recovered	-	-	-	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	
Total operating funding (A)	592	590	558	
<i>Application of operating funding</i>				
Payments to staff and suppliers	427	351	412	
Finance costs	5	52	22	
Internal charges and overheads applied	160	175	178	
Other operating funding applications	-	-	-	
Total application of operating funding (B)	592	578	612	
Surplus (deficit) of operating funding (A - B)	-	12	(54)	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	460	188	350	Harbour activities increased
Development and financial contributions	-	-	-	
Increase (decrease) in debt	250	200	400	Harbour activities increased
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	-	
Total sources of capital funding (C)	710	388	750	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	730	370	666	Harbour activities increased
- to improve level of service	-	-	-	
- to replace existing assets	-	-	-	
Increase (decrease) reserves	(20)	30	30	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	710	400	696	
Surplus (deficit) of capital funding (C - D)	-	(12)	54	
Funding balance ((A - B) + (C - D))	-	-	-	

PROPOSED CAPITAL EXPENDITURE PROJECTS FOR ECONOMIC DEVELOPMENT

	2013/14 Annual Plan \$000's	2014/15 LTP \$000's	2014/15 Annual Plan \$000's	Explanation for variation from LTP
<i>To meet additional demand</i>				
Harbour Development				
Geotechnical	400	-	-	
Final design and tender	100	108	-	Less design required as undertaken in previous year
Pre construction assessment	-	56	315	Geotechnic and preassessment costs consolidated
Project management	230	206	351	Increased allowance for project management
Total capital expenditure	730	370	666	



Image: Ōpōtiki Harbour Development Project Manager, John Galbraith talks with interested onlookers at the Ōhope Craft Market


Regulation and Safety

What we do and why:

The Regulation and Safety Significant Activity works towards ensuring a healthy and safe environment for residents and visitors to the Opotiki District. This Significant Activity includes a range of functions that are required of Council by legislation and also the administration of a range of bylaws designed to ensure a health and nuisance free District for residents and visitors alike. Further to the legislative requirements behind many of these services, there is a public expectation that the Council will regulate behaviours in public places in a manner that is in the interest of the community at large. The Regulation and Safety Activity is required to assist in maintaining community safety and to enhance community well-being.

Activities included in this Significant Activity include:

Regulation (Environmental Health, Noise Control, Animal Control, Building Control Services and Liquor Licencing), Safety (Emergency Management and Rural Fire).

Community Outcomes		How Activity Contributes
	Development and protection of the natural environment	To ensure that public health and safety is protected and enhanced through the effective and efficient implementation of legislation (Environmental Health, Liquor and Noise Control) and fit for purpose bylaws.
	Services and facilities meet our needs	To protect the interest of public health, safety, infrastructure and ensure the welfare of animals through the delivery of animal (particularly dog) control.
	A strong and distinctive community spirit	To ensure the construction of sustainable buildings to protect current and future users through the administration of the Building Control Act 2004 and relevant regulations.
	Development supports the community	To ensure that both the Council and the Community are prepared for a Civil Emergency or Rural Fire Event and adequate systems are in place to enable recovery following a civil emergency.

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
Some could consider that the enforcement nature of the Regulation and Safety Activity infringes on the way of life of residents and ratepayers and the experience that the East Coast has to offer visitors.		✓			Council is required to implement legislation as intended by Central Government and will wherever possible take a fit for purpose approach in doing so. The health and safety of the community at large and the protection of public and private property must take priority over individual needs and desires. Council will also continue to explore opportunities for shared service delivery arrangements with other organisations with a view to ensure that fit for purpose solutions are delivered in the most effective and efficient manner. Wherever possible costs will be recovered from the applicant or the exacerbator.
That the cost associated with monitoring and enforcement is beyond the community's ability to pay.			✓		

Levels of Service:

Strategic Goal: To ensure that public health and safety is protected and enhanced through the effective and efficient implementation of legislation (Environmental Health, Liquor and Noise Control) and fit for purpose bylaws.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The Council will provide and maintain a quality service to meet statutory requirements and community expectations.	Licensed premises comply with the Sale and Supply of Alcohol Act 2013.	Internal database	N/A	N/A	100%
	Two Controlled purchase operations are conducted annually. <i>Note: The performance target for this activity has been amended following the enactment of the Sale and Supply of Alcohol Act 2013.</i>				
	Health – Registered premises are inspected a minimum of once per year for compliance with all statutory requirements.	Internal database	100%. All 57 registered premises have been inspected at least once.	100%	100%

Strategic Goal: To protect the interest of public health, safety, infrastructure and ensure the welfare of animals through the delivery of animal (particularly dog) control.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The Council will provide and maintain a quality service to meet statutory requirements and community expectations.	An increase in the number of registered dogs in the District.	National Dog Database	1554 dogs were registered.	1,500	1,600
The Council will provide and maintain a quality service to meet statutory requirements and community expectations.	All animal control complaints of an aggressive or threatening nature are responded to within 1 hour from receipt of complaint.	Service request system	54 complaints received. 31 complaints (57.40%) responded to within 1 hour and 23 complaints (42.59%) not responded to within 1 hour.	100%	100%
	% of Residents satisfied with animal control services.	Customer satisfaction survey	55% responded that they are very/fairly satisfied.	>65%	>70%

Strategic Goal: To ensure the development of sustainable buildings that protect current and future users through the administration of the Building Control Act 2004 and relevant regulations.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The Council will provide and maintain a quality service to meet statutory requirements and community expectations.	% of time building consents are issued within the statutory timeframes.	Internal database	100%. A total of 139 Building Consents were issued.	100%	100%

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2011/12	Annual Plan 2012/13	Key Performance Indicator 2013/14
The Council will provide and maintain a quality service to meet statutory requirements and community expectations.	% of Customer satisfaction with level of service (as measured by the annual BCA survey).	Survey form sent out with Bldg consent summarised in Building Control Authority Annual Report	100% of customers surveyed where satisfied with the level of service.	>80%	>80%
	Minimum number of public educational activities to keep the community informed on changes to the Building Act 2004 and compliance documents.	Actual Events	4 newsletters prepared and circulated.	4	4

Strategic Goal: To ensure that both the Council and the Community are prepared for a Civil Emergency or Rural Fire Event.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The Council will provide an emergency management service that meets statutory requirements and community expectations.	The rural fire plan and the civil defence plan are updated in accordance with legislation and are available for operation on an ongoing basis.	Resolution of Council for fire plan and Bay of Plenty CDEM Group resolution for Civil Defence Plan	Rural Fire Plan approved – 2011. Next scheduled review is late 2013. Civil Defence Plan approved – 2005 and has bi annual review with the last undertaken January 2013.	100%	100%

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The Council will provide an emergency management service that meets statutory requirements and community expectations.	Civil Defence refresher training courses are undertaken by staff on basis of one shift group for the Emergency Operating Centre per annum.	Internal database	A full general refresher training session was held for all staff on 26 September 2012 on same day as national ‘Stop, Drop and Hold’ exercise. 2nd training session held on 18 April 2013 for all staff to detail CD roles.	95%	100%
	Rural Fire fighters meet response times provided in contract specification.	Principal Rural Fire Officer database	100% as recorded in Ōpōtiki firefighting log.	100%	100%
	Number of public educational activities undertaken per year to raise awareness of emergency management procedures.	Internal database and financial records	2 exercises carried out: In conjunction with national programme, ‘Stop, Drop and Hold’ public exercise undertaken and media information provided for local newspaper.	2	2

Key Projects and Programmes:

Key projects planned for the Regulation and Safety Significant Activity for the 2014-15 year include:

- Provision of warning systems for emergency management
- Council will continue with its programme to inspect all swimming pool fences for compliance with the Fencing of Swimming Pools Act
- Commence review of the Liquor Control Bylaw 2007
- Continued increased focus on Animal Control and enforcement.

Financial Information:

FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR REGULATION AND SAFETY

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	593	624	632	
Targeted rates (other than targeted rates for water supply)	68	60	70	
Subsidies and grants for operating purposes	-	-	-	
Fees, charges, and targeted rates for water supply	226	229	255	
Internal charges and overheads recovered	57	51	59	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	
Total operating funding (A)	944	964	1,016	
<i>Application of operating funding</i>				
Payments to staff and suppliers	616	610	643	
Finance costs	-	-	-	
Internal charges and overheads applied	296	318	337	
Other operating funding applications	-	-	-	
Total application of operating funding (B)	912	928	980	
Surplus (deficit) of operating funding (A - B)	32	36	36	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	-	-	-	
Development and financial contributions	-	-	-	
Increase (decrease) in debt	-	-	-	
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	-	
Total sources of capital funding (C)	-	-	-	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	-	-	-	
- to improve level of service	21	21	21	
- to replace existing assets	-	-	-	
Increase (decrease) reserves	11	15	15	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	32	36	36	
Surplus (deficit) of capital funding (C - D)	(32)	(36)	(36)	
Funding balance ((A - B) + (C - D))	-	-	-	

PROPOSED CAPITAL EXPENDITURE FOR REGULATION AND SAFETY

	2013/14 Annual Plan \$000's	2014/15 LTP \$000's	2014/15 Annual Plan \$000's	Explanation for variation from LTP
<i>To improve level of service</i>				
Civil Defence warning systems	21	21	21	
Total capital expenditure	21	21	21	



Image: Civil Defence Siren at Ōhiwa Holiday Park, Opotiki

Environmental Sustainability

Why we provide this group of activities:

The Environmental Sustainability Group of Activities works towards those community outcomes that promote environmental well-being. Communities have an impact on our natural environment in many ways. This group of activities works towards mitigating and managing those impacts so that future generations can enjoy our Districts' pristine natural environment.

Significant Activities Comprised in this Group:

Solid Waste Management, Stormwater, Resource Management and Wastewater.

Solid Waste Management

What we do and Why:

This Significant Activity provides for the minimisation, collection, management and disposal of Solid Waste in the Opotiki District. The provision of solid waste services is vital to both environmental and public health.


Activities included in this Significant Activity include:

Solid Waste and Recyclables Collection (Kerbside Collection)

Solid Waste Management (Resource Recovery Facilities, Waste Minimisation, Litter Control and the management and monitoring of closed landfills within the District).

Council is responsible under the Waste Minimisation Act 2008 for preparing and implementing a waste management and minimisation plan and for overseeing and promoting effective and efficient waste minimisation and management. The following minimisation and management hierarchy drives Council's philosophical approach to Solid Waste Management and provides context for the Resource Recovery Facilities within the District:

- Reduction
- Reuse
- Recycling
- Recovery
- Treatment
- Disposal

Community Outcomes		How Activity Contributes
	Development and protection of natural environment	Ensure the environmentally safe collection and disposal of waste. Minimise the creation of waste within the District.
	Development supports the community	
	Services and facilities meets our needs	

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
Public Health, odour and environmental degradation.		✓		✓	The provision of effective and efficient waste collection and disposal facilities.
High waste volumes can increase the costs of waste management.			✓		A focus on waste minimisation through waste reduction, reuse and recycling.
Because of the cost of disposal of waste some community members may resort to fly tipping.			✓	✓	Ensuring a balance between economic incentives for waste reduction and the cost associated with waste disposal through fees and charges.

Levels of Service:

Strategic Goal: Ensure the environmentally safe collection and disposal of waste.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The kerbside collection of bagged refuse and recyclables where the service is provided is efficient and effective. (Note: service provided in Opotiki township, Hikutaia /Woodlands)	Number of service complaints in any one month regarding the quality of the kerbside refuse / recycling collection service. (Note: service conditions outlined on brochure mailed annually)	Service request system	10 complaints received. <3 complaints received per month except for July when 3 complaints were received.	<3	<3
The network's recycling facilities are in good condition and 'fit for purpose'.	Number of complaints per month regarding Council's three recycling facilities.	Service request system	No complaints received for any of Council's three recycling facilities.	<2	<2

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Provision of effective waste service for the community.	Customer satisfaction rating of waste transfer stations good or better.	Customer satisfaction survey	91% of respondents rated the waste transfer stations as good or excellent.	60%	60%
Comply with the Resource Management Act 1991 (RMA) for closed landfill at Woodlands Road.	Percentage compliance with resource consent conditions at closed landfill.	Regional Council return	100% - No advice from BoPRC on non-compliance.	100%	100%

Strategic Goal: Minimise the creation of waste within the District.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Waste minimisation education reduces household waste and good recycling practices.	Number of public education activities completed.	Internal database and financial records	8 schools visited and education activities completed. These were at Te Whanui Apanui, Maraenui, Whangaparora, Waiotaha, Ōpōtiki Primary, Omaio, Kutarere and Waioeka.	3	3
Service provided keeps residual waste to minimum quantity.	Residual waste per year is reduced by 10% by 2018 over the 2010 year result (1062 tonnes).	Landfill weight records and financial records	Residual waste transported to Tirohia landfill was 983 tonnes.	1049 tonnes	1035 tonnes

Financial Information:**FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR SOLID WASTE MANAGEMENT**

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	787	754	787	
Targeted rates (other than targeted rates for water supply)	218	225	226	
Subsidies and grants for operating purposes	27	28	18	
Fees, charges, and targeted rates for water supply	262	271	271	
Internal charges and overheads recovered	57	59	59	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	
Total operating funding (A)	1,351	1,337	1,361	
<i>Application of operating funding</i>				
Payments to staff and suppliers	1,054	1,084	1,103	
Finance costs	6	6	4	
Internal charges and overheads applied	223	229	236	
Other operating funding applications	-	-	-	
Total application of operating funding (B)	1,283	1,319	1,343	
Surplus (deficit) of operating funding (A - B)	68	18	18	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	-	-	-	
Development and financial contributions	-	-	-	
Increase (decrease) in debt	-	-	-	
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	-	
Total sources of capital funding (C)	-	-	-	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	-	-	-	
- to improve level of service	10	11	26	
- to replace existing assets	51	-	-	
Increase (decrease) reserves	7	7	(8)	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	68	18	18	
Surplus (deficit) of capital funding (C - D)	(68)	(18)	(18)	
Funding balance ((A - B) + (C - D))	-	-	-	

PROPOSED CAPITAL EXPENDITURE PROJECTS FOR SOLID WASTE MANAGEMENT

	2013/14 Annual Plan \$000's	2014/15 LTP \$000's	2014/15 Annual Plan \$000's	Explanation for variation from LTP
<i>To improve level of service</i>				
Develop outside bins	10	11	26	
	10	11	26	
<i>To replace existing assets</i>				
Painting - Ōpōtiki	26	-	-	
Sorting Table - Waihou Bay	10	-	-	
Sorting Table - Te Kaha	15	-	-	
	51	-	-	
Total capital expenditure	61	11	26	



Image: Pakowhai ki Otutaopuku Bridge, Opotiki

Stormwater


What we do and why:

This Significant Activity provides for the collection and disposal of stormwater predominantly in the urban environment. Stormwater drainage systems are provided in the Opotiki Township and the Waitahe Drifts subdivision with a view to mitigate surface flooding following rainfall. Council is involved in this activity to fulfil its legal obligations for the control of stormwater systems and to ensure the protection of public health and property.

Activities included in this Significant Activity include:

Stormwater collection and disposal.

The Local Government Act 2002 empowers Council to be involved in the ownership of stormwater assets and the provision of such services.

Community Outcomes		How Activity Contributes
	Development and protection of natural environment	To Protect the environment from the adverse effects of stormwater.
	Development supports the community	To protect public health and property.
	Services and facilities meets our needs	Facilities and services that meet the expectations of the community for quality of life.

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
The discharge of pollutants to stormwater reticulation can be harmful to the natural environment.				✓	Mitigate risk through education, monitoring and where necessary enforcement.
Inadequate stormwater systems may lead to the flooding of property and/or surcharge of the wastewater reticulation network both of which represent risk to public health and property.		✓	✓	✓	Reduce the risk by maintaining existing urban drainage systems and undertake catchment modelling to understand future stormwater management needs in line with future development. Ensure buildings have appropriate stormwater design and suitable drainage fittings.

Levels of Service:**Strategic Goal:** To protect public health and property.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The urban stormwater activity is managed to protect people and property from the impacts of flooding.	Annual incidence of inundation of habitable buildings in urban areas from big storm events. (>50 year return)	Service request system	No reports of inundation of habitable buildings received.	0	0
	The number of complaints of surface water flooding in urban areas in any event.	Service request system	One report received. Actually private property system issue not Council infrastructure.	<10	<10
A reliable service is provided.	Failure of drainage system due to poor condition or lack of maintenance.	Contractor / Service provider report	No failures reported by Contractor /service provider.	0	0
Service requests and complaints are processed as they come in.	Response times to complete works following requests and complaints for each incidence.	Service request system	There were six Stormwater service requests and complaints received in the 2012-13 year and all completed within 1-2 days.	<7days	<3days

Strategic Goal: To protect the environment from the adverse effects of stormwater.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Stormwater water quality will be managed effectively for 365 days of the year.	Response time for investigation and setting up response plans of reported pollution incidents is less than 12 hours for each incidence.	Service request system and internal database	No reported pollution incidents.	<12 hours	<12 hours

Strategic Goal: To enable economic development by encouraging growth and development with quality of life benefit.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Overflow stormwater drainage available to all new urban properties where a Council operated stormwater system is provided.	Percentage of new customers within defined urban stormwater drainage areas that can connect to the network.	Planning records	Two buildings, one in St John Street and one in King Street required connection and agreement reached for these.	100%	100%

Key Projects and Programmes:

Key projects planned for the Stormwater Significant Activity for the 2014-15 year include:

- Continuation of modelling of Stormwater systems in Ōpōtiki (commenced in 2013-14)
- Progress comprehensive Stormwater resource consent application to BoPRC
- Obtain consent and construct new pump station at Tarawa Creek with outlet to Waioueka River.

Financial Information:**FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR STORMWATER**

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	345	258	290	
Targeted rates (other than targeted rates for water supply)	30	22	25	
Subsidies and grants for operating purposes	-	-	-	
Fees, charges, and targeted rates for water supply	10	-	-	
Internal charges and overheads recovered	-	-	-	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	1	
Total operating funding (A)	385	280	316	
<i>Application of operating funding</i>				
Payments to staff and suppliers	83	85	114	
Finance costs	19	18	19	
Internal charges and overheads applied	20	21	21	
Other operating funding applications	-	-	-	
Total application of operating funding (B)	122	124	154	
Surplus (deficit) of operating funding (A - B)	263	156	162	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	25	-	-	
Development and financial contributions	-	-	-	
Increase (decrease) in debt	30	-	300	Funding for Tarawa Creek pump station
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	-	
Total sources of capital funding (C)	55	-	300	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	-	-	-	
- to improve level of service	270	88	438	Tarawa Creek pump station included
- to replace existing assets	40	-	-	
Increase (decrease) reserves	8	68	24	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	318	156	462	
Surplus (deficit) of capital funding (C - D)	(263)	(156)	(162)	
Funding balance ((A - B) + (C - D))	-	-	-	

PROPOSED CAPITAL EXPENDITURE PROJECTS FOR STORMWATER

	2013/14 Annual Plan \$000's	2014/15 LTP \$000's	2014/15 Annual Plan \$000's	Explanation for variation from LTP
<i>To improve level of service</i>				
Asset Management	51	5	5	
Pump Stations - St John St	125	-	125	Carry forward from 2013/14
Pump Stations - Tarawa Creek	-	-	300	New project - Tarawa Creek pump station
Discharge Consents	1	8	8	
Reticulation -	93	75	-	Non-urgent reticulation upgrade deferred
	270	88	438	
<i>To replace existing assets</i>				
Bryans Road Culvert	40	-	-	
	40	-	-	
Total capital expenditure	310	88	438	



Image: Aerial view of Waiotahi Drifts, Opotiki

Resource Management


What we do and why:

The purpose of the Resource Management Significant Activity is to provide a framework for managing future growth and land use activities in order that they provide a high quality environment for present and future generations. Council’s principal document for the delivery of this significant activity is the District Plan and Council has a statutory responsibility under the Resource Management Act 1991. Under this Significant Activity Council develops appropriate land use controls for the Opotiki District, fosters good working relationships with Tangata Whenua and other stakeholders and monitors and enforces rules and polices.

Activities included in this Significant Activity include:

District Planning (reviewing and amending the District Plan as appropriate)

District Plan Implementation (issuing of resource consents for land use and subdivision and monitoring of consents for compliance with conditions).

Community Outcomes		How Activity Contributes
	Development and protection of natural environment	To assist the development of a safe and sustainable environment through the administration of the Opotiki District Plan and the Resource Management Act 1991.
	Development supports the community	
	Services and facilities meets our needs	To provide a District Plan that responds to and manages growth and development in terms of environmental sustainability.

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
The District Plan could be seen as either a barrier to growth or to enabling causing environmental degradation.			✓		Council will ensure that any amendments to the District Plan balance the need for environmental protection and desirable development.
Cost of process could be seen by some as excessive.			✓		Efficient processes while ensuring purpose of Act is met.

Levels of Service:

Strategic Goal: To assist the development of a safe and sustainable environment through the administration of the Opotiki District Plan and the Resource Management Act 1991.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The Council will provide and maintain a quality service to meet statutory requirements.	% of time resource consents are issued within the statutory timeframes.	Internal database	100%. A total of 21 resource consents were issued within statutory timeframes	100%	100%
	Number of successful appeals of Council decisions.	Internal database	No appeals were lodged.	100%	100%

Strategic Goal: To provide a District Plan that responds to and manages growth and development in terms of environmental sustainability.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Maintain an operative District Plan that is compliant with Legislation.	Commence the scheduled review of the District Plan in accordance with the RMA prior to September 2015.	Project Plan adopted and monitored by Council	-	-	100%

Key Projects and Programmes:

Key projects planned for the Resource Management Significant Activity for the 2014-15 year include:

- Commencing the review of the District Plan

Financial Information:

FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR RESOURCE MANAGEMENT

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	339	378	338	
Targeted rates (other than targeted rates for water supply)	-	-	-	
Subsidies and grants for operating purposes	-	-	-	
Fees, charges, and targeted rates for water supply	36	43	37	
Internal charges and overheads recovered	51	191	198	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	
Total operating funding (A)	426	612	573	
<i>Application of operating funding</i>				
Payments to staff and suppliers	231	353	334	
Finance costs	-	-	-	
Internal charges and overheads applied	195	259	239	
Other operating funding applications	-	-	-	
Total application of operating funding (B)	426	612	573	
Surplus (deficit) of operating funding (A - B)	-	-	-	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	-	-	-	
Development and financial contributions	-	-	-	
Increase (decrease) in debt	-	-	-	
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	-	
Total sources of capital funding (C)	-	-	-	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	-	-	-	
- to improve level of service	-	-	-	
- to replace existing assets	-	-	-	
Increase (decrease) reserves	-	-	-	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	-	-	-	
Surplus (deficit) of capital funding (C - D)	-	-	-	
Funding balance ((A - B) + (C - D))	-	-	-	

Wastewater

What we do and Why:


This Significant Activity provides for the environmentally safe collection, treatment and disposal of the District’s sewage wastes. Council operates two schemes. One serves the township of Opotiki and the Waitohe Drifts while the other serves a small subdivision at Waihou Bay. Both schemes discharge primary treated effluent to field soakage systems. All other dwellings in the District are serviced by privately owned septic tank systems.

Council is involved in the Wastewater Significant Activity as the collection, treatment and safe disposal of human and commercial/trade wastes are essential for the protection of public health and environmental outcomes in urban areas.

Activities included in this Significant Activity include:

Reticulation, Treatment and Disposal (Opotiki and Waihou Bay).

The Local Government Act 2002 empowers Council to be involved in the ownership of wastewater assets and the provision of services.

Community Outcomes		How Activity Contributes
	Development and protection of natural environment	To protect public health and property from sewage overflows.
	Development supports the community	To enable economic growth with quality of life benefit.
	Services and facilities meets our needs	To protect the environment from the adverse effects of wastewater.

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
Groundwater infiltration could overload the treatment and reticulation systems and limit new connections – a barrier to community growth and development.		✓	✓	✓	Robust wastewater asset management planning and design avoids adverse effects on the environment. Council’s dedication to a sustainable reticulation renewal programme will mitigate against groundwater infiltration.

Levels of Service:**Strategic Goal:** To protect public health and property from sewage overflows.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
A reliable removal and treatment service is provided in areas serviced by Council operated sewerage systems.	Number of notified sewage overflow events for the Opotiki scheme.	Service request system	Three complaints received regarding possible blockages but none of these led to overflow events.	<10	<10
	Number of notified sewage overflows for the Waihou Bay scheme.	Service request system	No notified sewage overflow events.	<2	<2
Service requests and failures are responded to as they come in.	Response time for requests for service do not exceed 4 hours.	Service request system	Six requests for service received with four being responded to within four hours (66%) and two responded to within 1-2 days (33%).	90%	90%
Sewage is managed without risk to public health.	Number of sewage overflows into habitable buildings due to faults in the wastewater system.	Service request system	No notified sewage overflows into habitable buildings due to faults in the wastewater system.	0	0
Service provides social benefits to the whole of the community.	Percentage of connected residents at each Wastewater scheme who are satisfied there are no indicators of environmental pollution from each scheme.	Customer satisfaction survey	85% responded that they are very/fairly satisfied.	100%	100%

Strategic Goal: To enable economic development by encouraging growth and development with quality of life benefit.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Wastewater connections are available within areas serviced by a Council operated service.	Percentage of ratepayers within each serviced area who can connect to the network. Opotiki scheme	Planning records	100% - 2 new applications approved.	100%	100%
	Waihou Bay scheme		100% - Nil applications made.	100%	100%

Strategic Goal: To protect the environment from the adverse effects of wastewater.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The quality of effluent leaving the treatment plant is of a standard required by consents.	All test results meet consent conditions.	Bay of Plenty Regional Council compliance report Council's monitoring regime	100% - Compliance demonstrated.	100%	100%
	Water sampling results in the environment meet consent conditions	Council's monitoring regime	100%	100%	100%
Effluent is disposed to land without adversely affecting the quality of the adjacent river, estuary and coastline features.	Number of complaints regarding overflows of effluent outside the land disposal area.	Service request system	No complaints received.	0	0

Key Projects and Programmes:

Key projects planned for the Wastewater Significant Activity for the 2014-15 year include:

Ōpōtiki:

- Condition and performance investigations into Ōpōtiki Township sewer reticulation.



Image: Ōpōtiki Sewage Treatment Pond showing extension

Financial Information:**FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR WASTEWATER**

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	<i>Annual Plan \$000's</i>	<i>LTP \$000's</i>	<i>Annual Plan \$000's</i>	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	54	59	55	
Targeted rates (other than targeted rates for water supply)	485	530	492	Re arrangement of capital works see below
Subsidies and grants for operating purposes	-	-	-	
Fees, charges, and targeted rates for water supply	5	8	8	
Internal charges and overheads recovered	-	-	-	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	7	
Total operating funding (A)	544	597	562	
<i>Application of operating funding</i>				
Payments to staff and suppliers	250	257	257	
Finance costs	33	87	34	
Internal charges and overheads applied	63	66	67	
Other operating funding applications	-	-	-	
Total application of operating funding (B)	346	410	358	
Surplus (deficit) of operating funding (A - B)	198	187	204	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	-	-	-	
Development and financial contributions	-	-	-	
Increase (decrease) in debt	(70)	950	175	Re arrangement of capital works see below
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	-	
Total sources of capital funding (C)	(70)	950	175	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	-	-	-	
- to improve level of service	223	1,074	400	Reticulation moved out one year to enable condition and performance validation
- to replace existing assets	-	-	-	
Increase (decrease) reserves	(95)	63	(21)	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	128	1,137	379	
Surplus (deficit) of capital funding (C - D)	(198)	(187)	(204)	
Funding balance ((A - B) + (C - D))	-	-	-	

PROPOSED CAPITAL EXPENDITURE PROJECTS FOR WASTEWATER

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>To improve level of service</i>				
Research & Consultants - Ōpōtiki	81	-	400	Reticulation condition and performance validation
Pond extension - Ōpōtiki	72	-	-	
Treatment Plant capacity upgrade - Ōpōtiki	70	-	-	
New pump stations - Ōpōtiki	-	1,074	-	Deferred until after condition & performance validation
Telemetry - Waihou Bay treatment plant	-	-	-	
	223	1,074	400	
<i>To replace existing assets</i>				
Treatment Plant Switch Board - Waihou Bay	-	-	-	
	-	-	-	
Total capital expenditure	223	1,074	400	



Image: Testing of Ōpōtiki Sewage connections

Economic Sustainability

Why we provide this group of activities:

The Economic Sustainability Group of Activities are those that provide infrastructure that enables the community to grow and prosper. The Opotiki District relies on reliable infrastructure to support business and industry development. By way of example primary industries depend on a reliable transport network to enable them to get produce to market. The developing Aquaculture Industry will need a secure and reliable potable water supply for processing its products.

Significant Activities Comprised in this Group:

Water Supply, Land Transport and Investments.

Water Supply


What we do and why:

The Water Supply Significant Activity provides for the environmentally safe collection, treatment and reticulation of potable water supply to certain parts of the community. A reliable and safe Water Supply is provided to approximately 5,750 of the Opotiki District population in Te Kaha, Ōpōtiki, Hikutaia, Waiotahe Drifts and Ōhiwa. Efficient, safe and sustainable water supplies are essential for the social, economic and environmental well-being of the District. Reliable drinking water supports public health outcomes, industry growth and development and community safety by way of providing fire fighting capacity in urban areas.

Activities included in this Significant Activity include:

Extraction, Treatment and Reticulation of potable water.

The Local Government Act 2002 empowers Council to be involved in the ownership of Water Supply assets and the provision of services.

Community Outcomes		How Activity Contributes
	Development and protection of natural environment	Safe drinking water in accordance with NZ Drinking Water Standards.
	Development supports the community	Reliable water supplies, minimising supply disruptions through improved maintenance and meeting peak water supply demands.
	Services and facilities meets our needs	Cost effective operation, maintenance of and improvements to water supply systems including treatment facilities, pumping stations, reservoirs and piped reticulation.

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmenta I	
Growth could exceed the capacity of the water supply infrastructure.		✓	✓		Robust Water Supply asset management planning and design avoids adverse effects on the environment. The Water Supply Asset Management Plan adequately provides for projected growth, particularly through extended reticulation.
Excessive abstraction of raw water at the point of intake has the potential for negative impact on the environment.				✓	Robust assessment of effects carried out in support of resource consent to take water. Regional Council monitoring of Aquifer.

Levels of Service:**Strategic Goal:** Safe drinking water in accordance with NZ Drinking Water Standards.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Pleasant tasting and looking drinking water is provided from Council operated supplies.	Measure of customers who are satisfied with the quality of their drinking water.	Customer satisfaction survey	80% responded that they are very/fairly satisfied.	85%	85%
	Compliance with NZ Drinking Water Standards 2005 (revised 2008).	Ministry of Health Annual Report	Two non-compliance issues –one at source and one in distribution for Hikutia-Woodlands scheme. Follow up tests confirmed compliance.	100%	100%
	Public Health Risk Management Plans adopted and implemented.	Ministry of Health compliance letter	Achieved for Te Kaha as per legislation. Plans underway for Ōpōtiki, Hikutia-Woodlands and Ohiwa. Completion required by 2014/15.	100%	100%

Strategic Goal: Reliable water supplies, minimising supply disruptions through improved maintenance and meeting peak water supply demands.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Where Council provides a water supply that is reliable.	Measure of customers served by Council supply who are satisfied with the reliability of their water supply services.	Customer satisfaction survey	95% responded that they are very/fairly satisfied.	80%	80%
Failures and service requests are responded to promptly.	Number of incidents a year where restoration of service exceeds 4 hours.	Service request system	7 requests received for failure of supply. 6 restored within 4 hours and 1 restored within 5 hours. N.B. Of the 6 requests restored within 4 hours, 2 have the date but not the actual time of restoration recorded. Reporting system adjusted to rectify in future.	0	0
Water resources are used efficiently and sustainably.	Average daily water consumption per connection at each scheme area where measured. (Applies at Opotiki and Te Kaha schemes).	Internal databases	Achieved in first and last quarters for both schemes but not achieved in second and third for both schemes due to drought conditions. Overall for annual figure target not achieved.	800 litres	750 litres
Water supply is adequate for fire fighting purposes.	Percentage of serviced properties within each scheme area having an operational fire hydrant within distance specified by Fire Service.	NZ Fire Service Code of Practice and ODC GIS	All hydrants identified within the Ōpōtiki service zone are plotted on Council records. Te Kaha scheme does not comply due to low pressure of water supply.	80%	85%

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Water supply is adequate for fire fighting purposes.	Minimum of six fire hydrants tested and meeting tri-annual compliance test with fire fighting standards.	Service request system	Minimum of 9 hydrants tested and meeting tri-annual compliance test with fire fighting standards.	6	6

Strategic Goal: Cost effective operation, maintenance of and improvements to water supply systems including treatment facilities, pumping stations, reservoirs and piped reticulation.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The services are managed at the lowest possible all of life cycle cost for the required level of service.	Percentage of customers who are satisfied that the water supply cost and service is fair and reasonable.	Customer satisfaction survey	75% responded that they are very/fairly satisfied.	75%	75%
	Percentage of capital and renewal projects as set out in the LTP implemented on time and within budget so that level of pressure and flow are not affected by decline in service and growth.	Financial reports	Preparation underway for MoH subsidy application for replacement of Waioeka R crossing for Ōpōtiki scheme. Council approved to defer works to 2013/14 year. Te Kaha capital project 100% complete at 31 December 2012.	100%	100%

Key Projects and Programmes:

Key projects planned for the Water Supply Significant Activity for the 2014-15 year include:

Opotiki Supply

- New main under Waioeka River to extend Hedley bore/Ōpōtiki township source to Hikutaia/Woodlands
- Decommissioning of Hikutaia/Woodlands existing bore supply
- Extending Grant Road main to Woodlands Road and Woodlands Road main to Dip Road.

Te Kaha Supply

- Replacement of part of main on SH35 at Te Kaha.

Ōhiwa Supply

- Replace part of main at Ōhiwa.

Financial Information:**FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR WATER SUPPLIES**

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	54	55	53	
Targeted rates (other than targeted rates for water supply)	751	783	742	
Subsidies and grants for operating purposes	-	-	(98)	
Fees, charges, and targeted rates for water supply	261	272	291	
Internal charges and overheads recovered	-	-	-	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	6	
Total operating funding (A)	1,066	1,110	994	
<i>Application of operating funding</i>				
Payments to staff and suppliers	397	412	475	
Finance costs	238	250	189	Interest rate reviewed
Internal charges and overheads applied	124	129	132	
Other operating funding applications	-	-	-	
Total application of operating funding (B)	759	791	796	
Surplus (deficit) of operating funding (A - B)	307	319	198	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	226	-	353	Subsidies available for some capital works
Development and financial contributions	-	-	-	
Increase (decrease) in debt	(80)	(3)	62	
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	-	
Total sources of capital funding (C)	146	(3)	415	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	136	288	400	Additional works planned while subsidy available
- to improve level of service	-	-	-	
- to replace existing assets	264	19	126	Te Kaha and Ōhiwa reticulation upgrades
Increase (decrease) reserves	53	9	87	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	453	316	613	
Surplus (deficit) of capital funding (C - D)	(307)	(319)	(198)	
Funding balance ((A - B) + (C - D))	-	-	-	

PROPOSED CAPITAL EXPENDITURE PROJECTS FOR WATER SUPPLIES

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>To meet additional demand</i>				
Treatment Plants - Ōpōtiki	16	-	-	
Pressure Monitoring - Ōpōtiki	-	-	-	
Treatment Plant - Te Kaha	-	-	-	
Reticulation - Hikutaia		236	400	Includes river crossing
Reticulation - Te Kaha	120	52	-	See replacements below
	136	288	400	
<i>To replace existing assets</i>				
Reticulation - Ōpōtiki	190	-	-	
Water meter replacements - Ōpōtiki	32	-	32	
WTP Chemical Tanks - Ōpōtiki	19	19	19	
Reticulation - Te Kaha	-	-	52	Transfer from additional demand
Reticulation - Ōhiwa	20	-	20	
Service lines - Ōhiwa	3	-	3	
	264	19	126	
Total capital expenditure	400	307	526	



Image: Horse sports are popular in Ōpōtiki

Land Transport


What we do and why:

Council provides on-going management, development and maintenance of the District Land Transport Network. The Land Transport Network in the Opotiki District enables the safe and efficient movement of people and goods and services that avoids damage to the environment. The Land Transport Network contributes to the social and economic development of the District Community.

An efficient, safe and reliable Land Transport Network is essential for the economic well - being of our District. Roads provide access to properties, the passage of traffic and the transportation of goods and services.

Activities included in this Significant Activity include:

Subsidised Roothing, Unsubsidised Roothing.

Community Outcomes		How Activity Contributes
	Development and protection of natural environment	The transport network supports the economic and lifestyle needs of the District through provision of access to properties, passage of through traffic, and effective transportation of goods and services.
	Development supports the community	
	Services and facilities meets our needs	
	A strong and distinctive community	

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
Carbon emissions and safety associated with using the transport network.		✓		✓	Alternative fuel and product sources need to be considered. Education and safer road corridors.
Road standards and capacity could result in delays to the transport of good and services and access to emergency services and daily employment.		✓	✓		Responding to damages and repairs in a timely and appropriate manner.
There may be a gap between community expectations for roading and the subsidised funding from government.	✓	✓	✓		Consultation with community about choice between rates finding and level of service. Focussed Advocacy efforts.

Levels of Service:

Strategic Goal: The transport network supports the economic and lifestyle needs of the District through provision of access to properties, passage of through traffic, and effective transportation of goods and services.

Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
The surface of the roading network is maintained in good condition and is 'fit for purpose'.	The number of service complaints in any one month regarding the condition of the roading surface.	Service request system	A total of 12 complaints or requests for service received. The maximum number in any one month was 3.	<20	<15
The transportation system is reliable and travel times are predictable.	Percentage of persons who rate the reliability of the District's roading network as good or excellent in the Customer satisfaction survey.	Customer satisfaction survey	78% rated the reliability of the District's roading network as good or excellent.	65%	70%
Road users find the road environment predictable and the road safe to use.	Percentage of persons who as users rate the safety of the District's roads as good or excellent in the Customer satisfaction survey.	Customer satisfaction survey	76% rated the safety of the District's roading network as good or excellent.	70%	75%
Traffic services (street lighting, roadside vegetation, road signs, road markings) are visible and accurate.	Percentage of road users satisfied that traffic services on the network are accurate and visible in the Customer satisfaction survey.	Customer satisfaction survey	84% responded that they are very/fairly satisfied.	70%	70%
Road Corridor users (pedestrians, joggers, disabled persons etc) are able to use the road corridors in a safe and convenient manner.	The number of users who agree the standard of footpaths is good or excellent in the Customer satisfaction survey.	Customer satisfaction survey	67% agreed the standard is good or excellent.	70%	70%

Key Projects and Programmes:

Key projects planned for the Land Transport Significant Activity for the 2014-15 year include:

- Council intends to continue with its planned asset renewal programme both in the urban and rural parts of the network including road resurfacing, pavement rehabilitation and reseals
- The Urban Street Upgrade project for this year is the section of Grant Road extending south from 62A to Petersen Place
- The Seal Extension Project is Wainui Road, Tōrere. Agreement was reached with Hancock Forest Management to seal the 2.1 km road in 2012 subject to a contribution of \$275,000 being met. The Project has been deferred until 2014-15 subject to the same contribution being met.

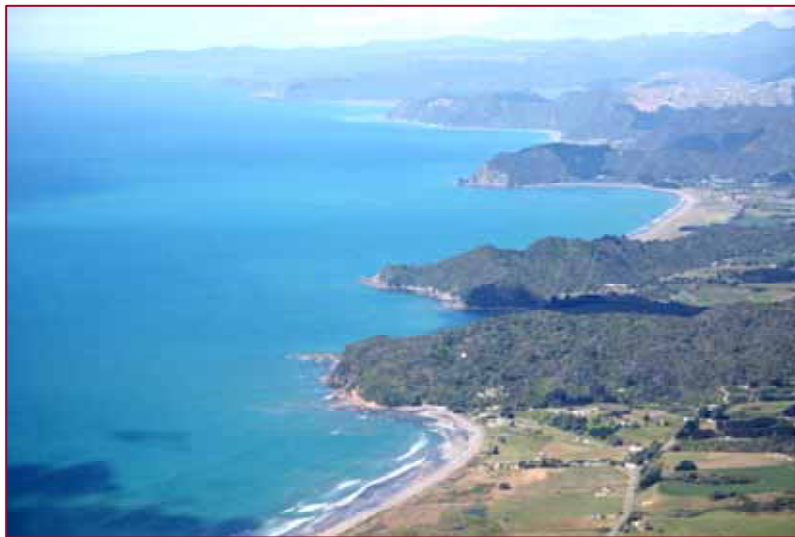


Image: An example of why we brand the District at 'Ōpōtiki Coast by Nature'

Financial Information:**FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR LAND TRANSPORT**

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	1,981	1,962	1,918	
Targeted rates (other than targeted rates for water supply)	61	108	15	
Subsidies and grants for operating purposes	801	759	825	
Fees, charges, and targeted rates for water supply	7	-	-	
Internal charges and overheads recovered	-	-	-	
Local authorities fuel tax, fines, infringement fees and other receipts	72	75	87	
Total operating funding (A)	2,922	2,904	2,845	
<i>Application of operating funding</i>				
Payments to staff and suppliers	1,962	1,962	1,991	
Finance costs	25	23	13	
Internal charges and overheads applied	224	233	238	
Other operating funding applications	-	-	-	
Total application of operating funding (B)	2,211	2,218	2,242	
Surplus (deficit) of operating funding (A - B)	711	686	603	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	587	509	443	
Development and financial contributions	36	37	11	
Increase (decrease) in debt	120	-	-	
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	275	Contribution to seal extension
Total sources of capital funding (C)	743	546	729	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	84	418	531	Seal extension programme amended
- to improve level of service	176	178	126	
- to replace existing assets	976	750	750	
Increase (decrease) reserves	218	(114)	(75)	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	1,454	1,232	1,332	
Surplus (deficit) of capital funding (C - D)	(711)	(686)	(603)	
Funding balance ((A - B) + (C - D))	-	-	-	

PROPOSED CAPITAL EXPENDITURE PROJECTS FOR LAND TRANSPORT

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>To meet additional demand</i>				
Seal Extension	22	354	415	Priority of sealing projects reassessed
Minor Safety Projects	-	-	52	Transfer from improve level of service
Footpaths	31	32	32	
Urban Kerb & Channel	31	32	32	
	84	418	531	
<i>To improve level of service</i>				
Minor Safety Projects	106	107	55	See additional demand above
Major Drainage control	70	71	71	
	176	178	126	
<i>To replace existing assets</i>				
Unsealed Roads	133	136	136	
Sealed road resurfacing - Rural	271	276	276	
Sealed road resurfacing - Urban	136	138	138	
Pavement Rehabilitation - Urban	129	131	131	
Traffic Service Renewals - Rural	23	24	24	
Traffic Service Renewals - Urban	23	24	24	
Associated improvements	21	21	21	
Pakahi Bridge Pile replacement and upgrade	240	-	-	
	976	750	750	
Total capital expenditure	1,236	1,346	1,407	

Investments

What we do and why:

The Investment Activity provides for Council’s ownership stake in Council Controlled Organisation namely BOP LASS Ltd (Bay of Plenty Local Authority Shared Services) and TOI-EDA (Eastern Bay of Plenty Regional Economic Development Agency). Council has an investment stake in these organisations as by doing so it can leverage outcomes that are important to the Opotiki District that it may not be able to achieve on its own. By having an ownership stake in these organisations Council is partnering with other units of Local Government within the Bay of Plenty Region to achieve common objectives.


Activities included in this Significant Activity include:

BOP LASS Ltd

Established in 2007/08 BOP LASS was created to foster shared services between participating Council’s. It provides a vehicle to investigate, procure, develop and deliver shared services where a clear benefit (in terms of quality of service or cost) exists for member local authorities.

TOI-EDA

Toi-EDA is the Eastern Bay of Plenty regional Economic Development Agency established by the three territorial authorities (Kawerau, Opotiki and Whakatāne) working together with local Iwi. Toi-EDA has a strong focus on its vision of enhancing the Eastern Bay of Plenty’s economic growth and resultant social and economic wealth for its communities.

Community Outcomes		How Activity Contributes
	Services and facilities meets our needs	Council investments contribute to the social and economic well-being of the District.
	A strong and distinctive community	
	Fair and efficient leadership	

Potential Significant Negative Effect	Affected Well-being				Sustainable Solution
	Cultural	Social	Economic	Environmental	
Other parties with an ownership stake withdraw support.			✓		Council will continue to be an active member of CCO’s at both a governance and operational level with a view to ensure they continue to add value to all those with an ownership stake.
CCO’s are perceived as a threat to community autonomy.		✓			Council will continue to be an active member of CCO’s at both a governance and operational level with a view to ensure they continue be about advancing common objectives.

Levels of Service:					
Strategic Goal: Council investments contribute to the social and economic well-being of the District.					
Level of Service	Key Performance Indicator	Data Source	Actual Performance 2012/13	Target for 2013/14	Key Performance Indicator 2014/15
Shared Services.	Investigate and implement shared services.	Boplass performance report	Shared IT infrastructure developed through the appointment of external hosting provider (data centre).	Initiate at least one shared service each year and no less than two shared services successfully implemented within three years	Initiate at least one shared service each year and no less than two shared services successfully implemented within three years
Shared Services.	Communication.	Boplass performance report	Appropriate communication with each shareholding Council undertaken as required.	Communicate with each shareholding Council at appropriate levels with at least one meeting with each Executive Leadership Team	Communicate with each shareholding Council at appropriate levels with at least one meeting with each Executive Leadership Team
	Financial Sustainability.	Boplass performance report	Council contributions levied, activity groups levied, contributions received from activities producing savings.	Ensure sufficient income is available from activities to sustain a viable company	Ensure sufficient income is available from activities to sustain a viable company
Toi-EDA.	Implementation of agreed Strategic Direction.	Toi-EDA Strategic Plan	Highlights for the year included: support for the Ōpōtiki Harbour Transformation initiative and; expansion of Toi-EDA's Asia-readiness capability via the sharing of Ōpōtiki's Tourism & Economic Development Officer.	Review and implement Economic Development Plan on an annual basis Implement key actions annually from the Toi-EDA Strategic Plan	Review and implement Economic Development Plan on an annual basis Implement key actions annually from the Toi-EDA Strategic Plan

Key Projects and Programmes:

Key projects planned for the Investment Activity for the 2014-15 year include:

- Ongoing engagement in CCO meetings and work programmes.

Financial Information:**FUNDING IMPACT STATEMENT FOR 2014 - 15 FOR INVESTMENTS**

	2013/14	2014/15	2014/15	Explanation for variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	23	5	20	Increased use of BOPLASS shared services
Targeted rates (other than targeted rates for water supply)	-	-	-	
Subsidies and grants for operating purposes	-	-	-	
Fees, charges, and targeted rates for water supply	170	176	176	
Internal charges and overheads recovered	-	-	-	
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	
Total operating funding (A)	193	181	196	
<i>Application of operating funding</i>				
Payments to staff and suppliers	122	124	122	
Finance costs	-	-	-	
Internal charges and overheads applied	36	38	38	
Other operating funding applications	35	19	36	Increased use of BOPLASS shared services
Total application of operating funding (B)	193	181	196	
Surplus (deficit) of operating funding (A - B)	-	-	-	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	-	-	-	
Development and financial contributions	-	-	-	
Increase (decrease) in debt	-	-	-	
Gross proceeds from sale of assets	-	-	-	
Lump sum contributions	-	-	-	
Total sources of capital funding (C)	-	-	-	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	-	-	-	
- to improve level of service	-	-	-	
- to replace existing assets	-	-	-	
Increase (decrease) reserves	-	-	-	
Increase (decrease) of investments	-	-	-	
Total application of capital funding (D)	-	-	-	
Surplus (deficit) of capital funding (C - D)	-	-	-	
Funding balance ((A - B) + (C - D))	-	-	-	



Image: Keen volunteers pitch in during the Project Crimson led planting of 5,000 trees after the official opening of the Tirohanga section of the Dunes Trail on Sunday 8 June 2014.

Financial Information

This section outlines how Council will finance its activities.

Forecast Financial Statements

Introductions

Prospective Statement of Comprehensive Income

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

Prospective statement of Financial Position

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

Prospective Statement of Changes in Equity

This financial statement contributes to the objectives of general purpose financial reporting by combining information about net surplus (deficit) with other aspects of Council's financial performance in order to give a degree of measure of comprehensive income.

Prospective Statement of Cash Flows

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

- Repay debt; or
- Re-invest to maintain or expand operating capacity

It also provides useful information about the cash flows generated from Council's investing and financing activities, both debt and equity.

Prospective Statement of Borrowing

Provides the public debt level and measures it against Council's policy levels.

Prospective Capital Expenditure Programme

This statement summarises Council's capital expenditure by significant activity.

Statement of Accounting Policies

Provides details of policies adhered to in the preparation of Financial Statements.

Cautionary Note: Prospective financial information is based on assumptions about the future and thus relate to events and actions which have not yet occurred and may not occur. While evidence may be available to support assumptions on which the prospective financial information is based, such evidence is itself generally future orientated and therefore, speculative in nature. Therefore, the actual results achieved for the period of the Exceptions Annual Plan are likely to vary from this document, and the variations may be material.

The prospective financial statements comply with FRS.42: *Prospective Financial Statements*

Disclosures

In some instances capital expenditure projects have been carried forward from the 2013/14 financial year. These projects have been restated in the 2014-15 Annual Plan to ensure they remain in the work programme. Restating the projects in this manner does not result in any funding impact i.e. there is no additional call on rate, loan of any other funding as a result of the carry forward(s).

PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME

Forecast for the year ending 30 June 2015			
2013/14		2014/15	2014/15
Annual Plan		LTP	Annual Plan
\$000's		\$000's	\$000's
Income			
8,713	Rates revenue excluding targeted water	9,271	9,182
1,934	Fees, charges and targeted rates for water	1,951	2,235
108	Development and financial contributions	112	22
2845	Subsidies and grants	1555	2,690
154	Financial income	175	143
124	Other revenue	76	75
53	Gains/(loss)	54	54
13,931	Total Income	13,194	14,401
Expenditure			
2,933	Personnel costs	3,016	3,133
2,383	Depreciation and amortisation	2,399	2,420
384	Finance costs	528	342
0	Losses / (Gains)	0	0
6511	Other expenses	6,649	6,858
12,211	Total operating expenditure	12,592	12,753
1,720	Net surplus	602	1,648
Other comprehensive income			
12,405	Gains/(loss) on property revaluation	0	0
12,405	Total other comprehensive income	0	0
14,125	Total comprehensive income for year	602	1,648

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Forecast for the year ending 30 June 2015

2013/14		2014/15	2014/15
Annual Plan \$000's		LTP \$000's	Annual Plan \$000's
125,987	Accumulated funds at start of year	128,321	127,368
1,720	Net surplus for the year	602	1,648
(339)	Transfers (to) / from Council created reserves	(299)	(277)
127,368	Accumulated funds at end of year	128,624	128,739
2,132	Council created reserves at start of year	2,627	1,676
339	Transfers (to) / from Equity	299	277
2,471	Council created reserves at end of year	2,926	1,953
50,151	Asset revaluation reserve at start of year	62,556	62,556
	<i>Property, plant and equipment</i>		
12,405	Revaluation surplus	0	0
62,556	Revaluation reserve at end of year	62,556	62,556
192,395	Equity at end of the year	194,106	193,248



Image: Proud graduates display their certificates at the Mayors Taskforce for Jobs Celebration

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

Forecast for the year ending 30 June 2015

2013/14		2014/15	2014/15
Annual Plan \$000's		LTP \$000's	Annual Plan \$000's
	Assets		
	Current assets		
3,211	Cash and cash equivalents	3,790	2,323
2,820	Debtors and other receivables	2,920	2,920
4	Other financial assets	0	0
6,035	Total current assets	6,710	5,243
	Non-current assets		
193,581	Property, plant and equipment	196,643	195,549
23	Intangible assets	27	27
2,253	Investment property	1,917	2,307
3	Other financial assets	3	3
195,860	Total non-current assets	198,590	197,886
201,895	Total Assets	205,300	203,129
	Liabilities		
	Current liabilities		
3,030	Creditors and other payables	3,130	3,130
7	Provisions	7	7
335	Employee benefit liabilities	353	353
0	Borrowings	2,910	2,910
3,372	Total current liabilities	6,400	6,400
	Non-current liabilities		
130	Provisions	126	126
0	Employee benefit liabilities	0	0
5,998	Borrowings	4,668	3,355
6,128	Total non-current liabilities	4,794	3,481
9,500	Total liabilities	11,194	9,881
	Equity		
127,368	Accumulated balance	128,624	128,739
2,471	Council created reserves	2,926	1,953
62,556	Asset revaluation reserve	62,556	62,556
192,395	Total Equity	194,106	193,248

PROSPECTIVE STATEMENT OF CASH FLOWS

Forecast for the year ending 30 June 2015

2013/14		2014/15	2014/15
Annual Plan \$000's		LTP \$000's	Annual Plan \$000's
	Cash flows from operating activities		
8,583	Receipts from rates revenue	9,171	9,082
154	Interest received	175	143
4,975	Receipts from other revenue	3,652	5,022
(9,356)	Payments to suppliers and employees	(9,551)	(9,877)
(384)	Interest paid	(528)	(342)
3,972	Net cash from operating activities	2,919	4,028
	Cash flows from investing activities		
71	Receipts from sale of property, plant and equipment	63	42
4	Receipts from sale of investments	4	4
(10)	Purchase of intangible assets	(10)	(11)
(4,229)	Purchase of property, plant and equipment	(3,844)	(4,989)
(4,164)	Net cash from investing activities	(3,787)	(4,954)
	Cash flows from financing activities		
520	Proceeds from borrowings	1,150	1,070
0	Repayment of borrowings	0	0
520	Net cash from financing activities	1,150	1,070
328	Net increase/(decrease) in cash, cash equivalents and bank overdraft	282	144
2,883	Cash, cash equivalents and bank overdrafts at the beginning of the year	3,508	2,179
3,211	Cash, cash equivalents and bank overdrafts at the end of the year	3,790	2,323

PROSPECTIVE STATEMENT OF BORROWING

Forecast for the year ending 30 June 2015

2013/14		2014/15	2014/15
Annual Plan		LTP	Annual Plan
\$000's		\$000's	\$000's
	Movement in Borrowings		
5,478	Opening Balance	6,428	5,195
520	Net Loans Raised/(Repaid)	1,150	1,070
5,998	Closing Balance	7,578	6,265
0	Current portion of external debt	2,910	2,910
6,128	Term portion of external debt	4,668	3,355
6,128	Closing Balance	7,578	6,265

The above represents the level of external borrowing but this could fluctuate depending future use of reserves.

Policy compliance

20.0%	Net interest bearing debt/Total revenue	≤120%	28.7%	27.4%
-1.1%	Net interest expense/Total revenue	≤10%	-1.3%	-1.0%
-1.8%	Net interest expense/Rates revenue	≤15%	-1.9%	-1.6%
-25.8	Net cash flows from operating activities/Net interest expense	≥2.0	-16.7	-28.2

PROSPECTIVE CAPITAL EXPENDITURE PROGRAMME

Forecast for the year ending 30 June 2015

2013/14		2014/15	2014/15
Annual Plan		LTP	Annual Plan
\$000's		\$000's	\$000's
	Community and Cultural Sustainability		
0	Leadership	0	0
1,258	Community facilities	638	1,516
0	Community development	0	0
730	Economic development	370	666
21	Regulation and safety	21	21
	Environmental Sustainability		
61	Solid waste management	11	26
310	Stormwater	88	438
0	Resource management	0	0
223	Wastewater	1,074	400
	Economic Sustainability		
400	Water supply	307	526
1,236	Land transport	1,346	1,407
0	Investments	0	0
4,239	Total capital expenditure	3,855	5,000

COUNCIL RESERVE FUNDS

Movements and Balances

	1 Jul 2014			30 Jun 2015	Activity
	Forecast	Transfer to	Transfer from	Closing	Group
	Balance	Reserves	Reserves	Balance	
	\$ 000's	\$ 000's	\$ 000's	\$ 000's	

Council created reserves consist of

Special Funds (purpose is for administering RMA contributions, development contributions

and other Council funding for special purposes

Cash in lieu of reserves	125	11		136	Community facilities
Car Parking Reserve	4			4	Land transport
General Purpose - Electricity	33	2		35	Community facilities
Development Reserves - Recreational Facilities	827	40	13	854	Community facilities
Development Reserves - Roads	135	17	34	118	Land transport
Road Upgrading	84	3	35	52	Land transport
	1,208	73	82	1,199	
Treasury Reserves (primary purpose is for loan repayment but may include capital works on occasions)					
Opotiki Water	97	95		192	Water supply
Te Kaha Water	22	3	10	15	Water supply
Roading - Urban	59	56		115	Land transport
Roading - Rural	4	54		58	Land transport
Opotiki Sewerage	156	65	90	131	Wastewater
Waihau Bay Sewerage	23	4		27	
Stormwater - Urban	15	5		20	Stormwater
Stormwater - Rural	2	4		6	Stormwater
Refuse recovery centre	9	7		16	Solid waste management
Property - Administration building and depot	46	45		91	Community facilities
Property - Library	0	6		6	Community facilities
Parks & Reserves	10	5		15	Community facilities
Cycleway	20	18		38	Community facilities
Harbour	5	19		24	Economic development
	468	386	100	754	
Asset revaluation reserves (purpose is to record increases on revaluation of assets)					
<i>Operational assets</i>					
Land	281			281	Community facilities
Buildings	555			555	Community facilities
<i>Infrastructural Assets</i>					
Roading	42,885			42,885	Land transport
Roading components	6,124			6,124	Land transport
Water systems	4,037			4,037	Water supply
Sewerage systems	1,942			1,942	Wastewater
Stormwater system	3,981			3,981	Stormwater
<i>Restricted assets</i>					
Land	2,393			2,393	Community facilities
Buildings	358			358	Community facilities
	62,556	0	0	62,556	
Total	64,232	459	182	64,509	

Accounting Policies

STATEMENT OF ACCOUNTING POLICIES FOR THE 2014/15 ANNUAL PLAN

REPORTING ENTITY

Opotiki District Council (ODC) is a territorial local authority governed by the Local Government Act 2002. It is a Public Benefit Entity (PBE) for the purpose of Financial Reporting. The Financial Bill enacted in December 2013 defines a PBE as “entities whose primary objective is to provide goods or services for community or social benefit, and where equity has been provided with a view to supporting that primary objective, rather than for a financial return to equity”. Opotiki District Council is defined as a Tier 2 entity with expenditure below \$30 million.

The prospective financial statements of ODC are for the year commencing July 2014. The financial statements were authorised for issue by Council.

The Council, who are authorised to do so and believe that the assumptions underlying these prospective financial statements are appropriate, has approved the Annual Plan for distribution.

The Council and management of the Opotiki District Council accept responsibility for the preparation of their prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

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

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

BASIS OF PREPARATION

Statement of compliance

The prospective financial statements of ODC have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP). They comply with PBE International Public Sector Accounting Standards (PBE IPSAS) and other applicable Financial Reporting Standards, as appropriate for public benefit entities. This includes compliance with Financial Reporting Standard No. 42 (FRS-42) ‘Prospective Financial Statements’.

The preparation of prospective financial statements in conformity with PBE IPSAS requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Measurement base

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property and financial instruments.

Functional and presentation currency

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000). The functional currency of ODC is New Zealand dollars.

Changes in accounting policies

The accounting policies set out over the next page(s) have been applied consistently to all periods presented in these financial statements.

Future changes to financial reporting standards

The External Reporting Board (XRB) has introduced a revised Accounting Standards Framework. The revised framework introduces Public Benefit Entity Accounting Standards comprising International Public Sector Accounting Standards (IPSAS), modified as appropriate for New Zealand circumstances. These standards will apply for years beginning on or after 1 July 2014. Council is in the process of transitioning to the revised standards. To date no significant implications have been identified.

Financial reporting requirements for public benefit entities are frozen in the short term and all new NZ IFRS and amendments to existing NZ IFRS with a mandatory effective date for annual reporting periods commencing on or after 1 January 2012 are not applicable to public benefit entities. Accordingly, no disclosure has been made about new or amended NZ IFRS that exclude public benefit entities from their scope.

SIGNIFICANT ACCOUNTING POLICIES

Revenue

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

Rates revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.

Rates collected on behalf of Bay of Plenty Regional Council (BoPRC) are not recognised in the financial statements as ODC is acting as agent for BoPRC.

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.

Government Grants

ODC receives government grants from NZ Transport Agency, which subsidises part of ODC'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.

Provision of service

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Vested assets

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as income. Assets vested in ODC are recognised as revenue when control over the asset is obtained.

Sale of goods

Sales of goods are recognised when a product is sold to the customer.

Interest and dividends

Interest income is recognised using the effective interest method. Interest income on an impaired financial asset is recognized using the original effective interest rate. Dividends are recognised when the right to receive payment has been established.

Development contributions

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

Development contributions are classified as part of "Other Revenue".

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 ODC has no obligation to award on receipt of the grant application, and are recognised as expenditure when a successful applicant has been notified of the ODC's decision.

Income Tax

ODC is exempt under Section CW37 of the Income Tax Act 2007 which specifically exempts local authorities from income tax unless derived from a CCO or port-related commercial activities.

Borrowing costs

The 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.

Leases

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, ODC recognises finance leases as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the statement of financial performance 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 ODC will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term of its useful life.

Operating Leases

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

Other financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

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

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

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

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

Financial assets at fair value through surplus or deficit.

Financial assets at fair value through profit or loss include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. 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. Gains or losses on re-measurement are recognised in the statement of financial performance.

Currently, ODC does not hold any financial assets in this category.

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 in non-current assets. ODC's loans and receivables comprise cash and cash equivalents, debtors and other receivables, term deposits and loan advance.

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 statement of financial performance.

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

Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that ODC has the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than twelve 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 de-recognised are recognised in the surplus or deficit.

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 is not expected to be realised within 12 months of balance date. ODC includes in this category:

- Investments that ODC intends to hold long-term but which may be realised before maturity; and
- Shareholdings that ODC holds for strategic purposes.

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

On de-recognition the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to the surplus or deficit.

Impairment of financial assets

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

Loans and other receivables

Impairment is established when there is objective evidence that ODC 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 assets carrying amount and the present value of estimated cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial performance. When the receivable is uncollectible, it is written off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (i.e. not past due). For term deposits, local authority stock, government stock and community loans, impairment losses are recognised directly against the instruments carrying amount.

Financial assets at fair value through other comprehensive income

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy and default in payments are considered objective indicators that the asset is impaired.

If impairment evidence exists for investments at fair value through other comprehensive income, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive income is reclassified from equity to the surplus or deficit.

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit.

If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

Cash and cash equivalents

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

Debtors and other receivables

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Loans, including loans to community organisations made by ODC at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar asset/investment. They are subsequently measured at amortised cost, using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognised in the statement of financial performance as a grant.

A provision for impairment of receivables is established when there is objective evidence that ODC will not be able to collect all amounts due according to the original terms of receivables. 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.

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, not 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 statement of financial performance.

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.

Property, plant and equipment

Property, plant and equipment consist of:

Operational assets — These include land, buildings, plant, machinery and vehicles, fixtures, fittings and equipment and library collections.

Restricted assets — Restricted assets are land and buildings owned by ODC which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure assets — Infrastructure assets are the fixed utility systems owned by ODC. Each asset class includes all items that are required for the network to function, for example, sewer reticulation includes reticulation piping and sewer pump stations.

Property, plant and equipment are shown at cost or valuation, less accumulated depreciation and impairment losses.

Revaluation

Land, buildings (operational and restricted), library books, and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure their carrying amount does not differ materially from fair value, and at least every three years. All other asset classes are carried at depreciated historical cost. ODC assesses the carrying values of its revalued assets annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

ODC accounts for revaluation of property, plant and equipment on a class of asset basis.

The result of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the

statement of financial performance. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the statement of financial performance will be recognised first in the statement of financial performance up to the value of the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to ODC and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the statement of financial performance. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Depreciation

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

Buildings

- Structure 35 to 85 years (2.86% - 1.18%)
- Roof 40 years (2.5%)
- Services 15 to 50 years (6.67% - 2.0%)
- Internal fit out 15 to 35 years (6.67% - 2.86%)

Plant and machinery 5 to 10 years (10% - 20%)

Motor vehicles 5 years (20%)

Fixtures, fittings and equipment 3 to 5 years (33% - 20%)

Library collections 5 to 10 years (10% - 20%)

Infrastructural assets

Roading network

- Formation N/A (Nil)
- Sub base N/A (Nil)
- Basecourse (unsealed) 8 years (12.5%)
- Basecourse (sealed) 25 to 50 years (2% - 4%)
- Seal 15 years (6.67%)
- Bridges 100 years (1.0%)
- Hot mix 10 years (10.0%)

Kerb and footpaths 50 years (2.0%)

Reticulation 5 to 100 years (1.0% - 20.0%)

Traffic facilities (roading components) 10 to 20 years (5.0% - 10.0%)

Culverts (roading components) 50 years (2.0%)

Pumps 10 to 20 years (5.0% - 10.0%)

Meters, valves and connections 25 to 75 years (1.33% - 4.0%)

River protection works 100 years (1.0%)

Drainage associated with the roading infrastructure is not depreciated. The annual maintenance programme set out in the asset management plan will ensure the specific level of service is maintained.

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

Intangible assets

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use by ODC are recognised as intangible asset. Direct cost will include the software development employee costs and 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.

Easements

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

Amortisation

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

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

Computer software 4 to 5 years (20% - 25%)

Impairment of property, plant and equipment and intangible assets

Intangible assets that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for indicator of impairment at each balance date. When there is an indicator of impairment the assets recoverable amount is estimated.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is the depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets and cash generating units is the present value of expected future cash flows.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired, and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the Prospective Statement of Financial Income.

For assets not carried at a revalued amount, the total impairment loss is recognised in the Prospective Statement of Financial Income.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the statement of financial performance, a reversal of the impairment loss is also recognised in the Prospective Statement of Financial Income.

For assets not carried at a revalued amount the reversal of an impairment loss is recognised in the Prospective Statement of Financial Income.

Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs.

After initial recognition, ODC measures all investment property at fair value as determined annually by an independent valuer.

Gains or losses arising from a change in the fair value of investment property are recognised in the Prospective Statement of Financial Income.

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Borrowings

Borrowings are initially recognised at their fair value net of transaction costs incurred. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

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

Employee entitlements*Short-term employee entitlements*

Employee benefits that ODC expects 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; retiring and long service leave entitlements expected to be settled within 12 months; and sick leave.

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

Long-term employee entitlements

Entitlements that are payable beyond 12 months, such as retiring 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 entitlements information;
- the present value of the estimated future cash flows.

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

Superannuation schemes*Defined contribution schemes*

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Prospective Statement of Financial Income as incurred.

Provisions

ODC recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event. It is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

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.

Landfill

ODC operated a landfill at Woodlands Road Ōpōtiki. This has closed but ODC has responsibility under the resource consent to provide ongoing maintenance and monitoring of the site. A provision for post-closure costs is recognised as a liability when the obligation for post-closure arises.

Equity

Equity is the community's interest in ODC and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves.

The components of equity are:

- Accumulated Funds
- Restricted reserves
- Property revaluation reserves
- Fair value through other comprehensive income reserve

Restricted reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by ODC.

Restricted reserves are those subject to specific conditions accepted as binding by ODC and which may not be revised by ODC without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

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

Property revaluation reserve

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

Fair value through other comprehensive income reserve

This reserve comprises the cumulative net change in the fair value of fair value through other comprehensive income instruments.

Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and 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 (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Estimated expenses and governance statements

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

Cost allocation

ODC has derived the cost of service for each significant activity of ODC 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 with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers, such as actual usage, staff numbers and floor area.

Critical accounting estimates and assumptions

In preparing these financial statements, ODC has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgments 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.

Cautionary note

The information in the prospective financial statements is uncertain and the preparation requires the exercise of judgment. 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 planned course 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.

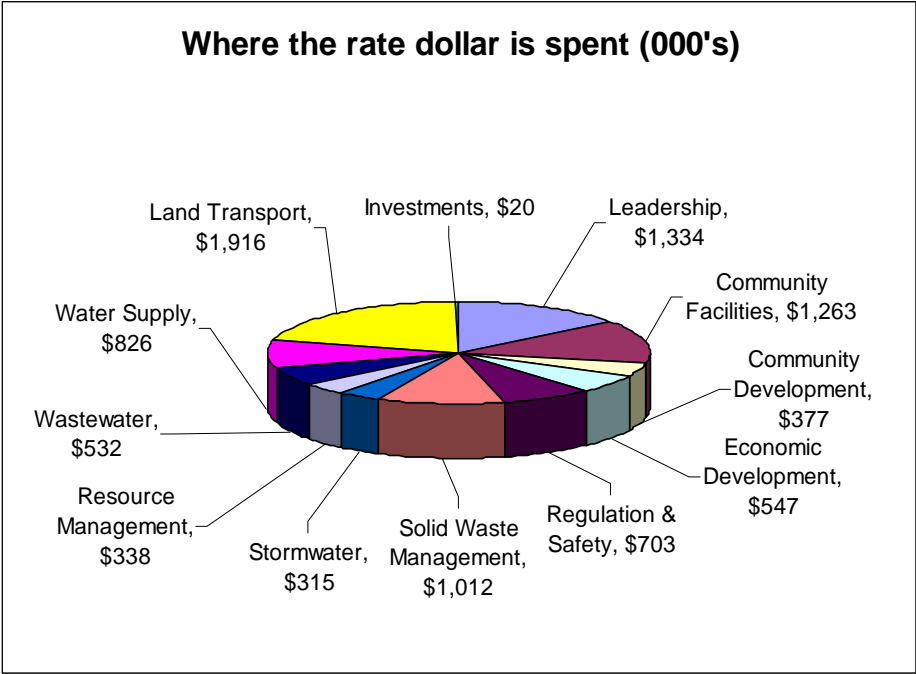
Funding Impact Statement

The funding impact statement provides an overview of how the Opotiki District Council obtains its funding.

The Council has set out the sources of its funding in the Revenue and Financing Policy. Each property in the district pays toward the provision of facilities and services for the community by way of rates.

All rateable properties pay a **Uniform Annual General Charge** which is the same amount for all properties. They also pay **General Rates** which are calculated on the capital value of the property.

Where services are provided to some areas of the district and not in others or where Council believes there is a greater benefit to some properties, a **Targeted Rate** is applied to those properties that have access to or benefit from a particular service. More information on the sources of the Opotiki District Council funding is contained in the following information.



Funding Impact Statement for 2014-15 (Whole of Council)

	2013/14	2014/15	2014/15	Explanation for major variation from LTP
	Annual Plan \$000's	LTP \$000's	Annual Plan \$000's	
<i>Sources of operating funding</i>				
General rates, uniform annual general charge, rates penalties	6,986	7,419	7,479	
Targeted rates	1,728	1,852	1,703	
Subsidies and grants for operating purposes	947	856	744	
Fees, charges, and targeted rates for water supply	1,937	1,955	1,963	
Interest and dividends from investments	155	175	143	Interest rates reviewed
Local authorities fuel tax, fines, infringement fees and other receipts	73	75	75	
Total operating funding (A)	11,826	12,332	12,107	
<i>Application of operating funding</i>				
Payments to staff and suppliers	9,107	9,309	9,618	
Finance costs	385	528	343	Interest rates reviewed
Other operating funding applications	340	359	376	
Total application of operating funding (B)	9,832	10,196	10,337	
Surplus (deficit) of operating funding (A - B)	1,994	2,136	1,770	
<i>Sources of capital funding</i>				
Subsidies and grants for capital expenditure	1,898	700	1,946	Library Redevelopment Funding
Development and financial contributions	108	112	22	
Increase (decrease) in debt	550	1,150	1,090	
Gross proceeds from sale of assets	71	63	42	
Lump sum contributions	51	-	275	
Other dedicated capital funding	-	-	-	
Total sources of capital funding (C)	2,678	2,025	3,375	
<i>Application of capital funding</i>				
Capital Expenditure				
- to meet additional demand	1,144	1,379	1,754	Harbour activities increased
- to improve level of service	1,458	1,357	2,033	Library redevelopment
- to replace existing assets	1,636	1,119	1,213	
Increase (decrease) reserves	438	310	149	
Increase (decrease) of investments	(4)	(4)	(4)	
Total application of capital funding (D)	4,672	4,161	5,145	
Surplus (deficit) of capital funding (C - D)	(1,994)	(2,136)	(1,770)	
Funding balance ((A - B) + (C - D))	-	-	-	

Local Government (Financial Reporting and Prudence) Regulations 2014

The funding impact statement is presented for compliance with Local Government (Financial Reporting and Prudence) Regulations 2014.

In accordance with the regulations, the information is incomplete and not prepared in compliance with generally accepted accounting practice. It should not be relied upon for any other purpose than compliance with the Local Government (Financial Reporting and Prudence) Regulations 2014.

The key differences between the Funding Impact Statement and the Statement of Comprehensive income are:

- Depreciation, vested assets and gains or losses on revaluation of assets are excluded from the Funding Impact Statements
- The Group of Activities Funding Impact Statements, elsewhere in this document, also include internal borrowing and internal charges.

Depreciation by Group of Activities

	<i>2013/14</i> <i>Annual Plan</i> <i>\$000's</i>	<i>2014/15</i> <i>LTP</i> <i>\$000's</i>	<i>2014/15</i> <i>Annual Plan</i> <i>\$000's</i>
Community Facilities	450	460	481
Economic Development	3	13	13
Regulation & Safety	11	15	15
Solid Waste Management	9	11	11
Stormwater	160	157	157
Wastewater	200	193	193
Water Supplies	330	316	316
Land Transport	1,220	1,234	1,234
Total depreciation	2,383	2,399	2,420

1 GENERAL RATES

- (a) The General Rate is for the purpose of carrying out the activities set out in the council's ten year plan, whose costs are to be recovered from general rates.
The general rate is calculated on the capital value of properties.

There are no differentials on these rates.

- (b) Uniform Annual General Charge contributes to the costs of the activities, works or services set out in the Ten Year Plan whose costs are not otherwise recovered from Targeted Rates or other fee and set as a fixed charge per rating unit.

The Uniform Annual General Charge is set so that along with the other qualifying uniform charges, they produce the maximum 30% of the total rate revenue allowed under the Local Government (Rating) Act 2002.

2 TARGETED RATES - SERVICES

- (a) Wastewater. For the purpose of providing sewerage disposal services. This targeted rate is assessed as a fixed amount per rating unit where there is a connection and a half charge applies to rating units that are not connected but are situated within 30m of any part of the public sewerage drain. In the case of the Ōpōtiki scheme where there are multiple connections to a rating unit a charge of 80% of the fixed amount for wastewater is made per separate toilet pan or urinal.
- (b) Water Supply Charges. To operate and maintain the water supply schemes. This targeted rate is assessed to each separately used or inhabited part of a rating unit to which water is supplied. A

half charge applies to rating units that are not connected but are situated within 100m of any part of the waterworks.

- (c) Water Supply Charges (metered). To operate and maintain the water supply schemes. This targeted rate is assessed to rating units connected to a water supply scheme which are installed with a meter, as an amount per cubic metre of water consumed.
- (c) Kerbside Waste Collection Charge. To provide a household refuse collection for rating units within the Ōpōtiki Ward with the exception of Dip Road, Crooked Road and State Highway 2 west of Baird Road. The rate is assessed to each separately used or inhabited part of a rating unit.

3 TARGETED RATES – COMMUNITIES OF INTEREST

This targeted rate provides a charge to rating units where Council believes there is a greater benefit to those properties arising from the activities detailed.

The rate is set differentially by land use, its area and its location and is levied per rating unit.

(a) Residential Communities of Interest

This targets a charge to all rateable rating units within the Ōpōtiki Town Ward plus all rating units less than 0.5ha outside the Ōpōtiki Town Ward on the seaward side of the area commencing from the Ōhiwa Harbour at the intersection of Ruatuna Road and State Highway 2 and following State Highway 2, Waiotahi Valley Road, Gabriels Gully Road, Browns Road, Verrells Road, Paerata Ridge Road, Old Creamery Road, Crooked Road, Dip Road, Armstrong Road, McGregor Road, line from intersection of McGregor and Woodlands Road to Intersection of State Highway 2 and Clarks Cross Road, Clarks Cross Road, Stump Road, line bisecting Tablelands and Tirohanga Road to Te Wakanui Road, Te Wakanui Road concluding at intersection with State Highway 35 for the activities of litter control, library, playgrounds, compliance, animal control, urban stormwater and non-subsidised urban roading.

(b) Rural Communities of Interest

This targets a charge to all rateable rating units in the rural wards of the District which are not included in category (a) (residential) or category (c) (commercial/industrial) for the activities of rural stormwater and non-subsidised rural roading.

(c) Commercial Communities of Interest

This targets a charge to all rateable rating units of the District where the land use is commercial or industrial for the activities of cycleways, economic development, tourism, harbour development and environmental health.

The Council will not invite or accept lump sum contributions in respect of any of the targeted rates.

Definition of Separately Used or Occupied:

For the purposes of this funding impact statement, a separately used or inhabited part of a rating unit is defined as:

A separately used or inhabited part of a rating unit includes any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement, or any part or parts of a rating unit that are used or occupied by the ratepayer for more than one single use.

Separately used or inhabited parts of a rating unit include:

- A residential property that contains two or more separately occupiable units, flats or houses each of which is separately inhabited or is capable of separate inhabitation

- A commercial, or other non-residential property that contains separate residential accommodation in addition to its commercial, farming or other primary use
- A commercial premises that contains separate shops, kiosks or other retail or wholesale outlets, each of which is operated as a separate business or is capable of operation as a separate business.
- An office block which contains several sets of offices, each of which is used by a different business or which is capable of operation as separate businesses.



Image: Some of our newest citizens with their supporters at a recent ceremony at Ōpōtiki District Council.

Scheduled Rates

The following schedule details the rates for 2014-15.

2013/14 Annual Plan Amount	2014/15 LTP Amount	Description	Rateable Basis	Amount	2014/15 Annual Plan
		Non Targeted Rates			\$000's
\$0.24524	\$0.25742	General	Capital Value	\$0.28894	4,839
\$516.47	\$536.36	District UAGC	Fixed amount per rating unit	\$542.62	2,641
		Targeted Rates			
\$274.57	\$278.71	Water Supply Opotiki/Hikutaia - Connected	Fixed amount per SUIP	\$262.63	566
\$137.28	\$239.36	Water Supply Opotiki/Hikutaia - Serviceable	Fixed amount per rating unit	\$131.31	33
\$0.46	\$0.48	Water Supply Opotiki/Hikutaia - Connected and Metered	Per cubic meter	\$0.48	
\$381.31	\$402.85	Water Supply Te Kaha - Connected	Fixed amount per SUIP	\$445.15	119
\$190.65	\$102.42	Water Supply Te Kaha - Serviceable	Fixed amount per rating unit	\$222.57	13
\$0.74	\$0.77	Water Supply Te Kaha - Connected and Metered	Per cubic meter	\$0.84	
\$666.62	\$559.01	Water Supply Ohiwa - Connected	Fixed amount per SUIP	\$744.17	13
\$333.31	\$279.50	Water Supply Ohiwa - Serviceable	Fixed amount per rating unit	\$372.09	0
\$0.74	\$0.77	Water Supply Ohiwa - Connected and Metered	Per cubic meter	\$0.84	
\$288.26	\$294.22	Sewerage Opotiki - Connected	Fixed amount per rating unit	\$290.13	350
\$144.13	\$147.11	Sewerage Opotiki - Serviceable	Fixed amount per rating unit	\$145.06	36
\$230.61	\$235.38	Sewerage Opotiki - Multiple connections	Fixed amount per pan	\$232.10	94
\$403.80	\$279.58	Sewerage Waihau Bay - Connected	Fixed amount per rating unit	\$473.20	11
\$201.90	\$139.79	Sewerage Waihau Bay - Serviceable	Fixed amount per rating unit	\$236.60	1
\$105.77	\$106.27	Kerbside waste Collection	Fixed amount per SUIP	\$107.83	198
\$91.26	\$64.75	Communities of Interest Residential communities of interest	Fixed amount per rating unit	\$79.44	165
\$5.64	\$38.63	Communities of Interest Rural communities of interest	Fixed amount per rating unit	\$0.71	2
\$425.72	\$480.56	Communities of Interest Commercial communities of interest	Fixed amount per rating unit	\$464.39	101
		Total Rates			9,182

Rating Examples

All figures exclude GST	Annual Plan 2013/14	Annual Plan 2014/15
House property - Ōpōtiki		
Capital Value	<u>200,000</u>	<u>175,000</u>
CV Rate	490.48	505.65
UAGC	516.47	542.62
Residential communities of interest	91.26	79.44
Ōpōtiki sewerage scheme	288.26	290.13
Ōpōtiki water supply	274.57	262.63
Kerbside waste collection	105.77	107.83
	<hr/> 1,766.81	<hr/> 1,788.30
House property - Woodlands		
Capital Value	<u>310,000</u>	<u>300,000</u>
CV Rate	760.24	866.82
UAGC	516.47	542.62
Residential communities of interest	91.26	79.44
Ōpōtiki sewerage scheme	0.00	0.00
Ōpōtiki water supply	274.57	262.63
Kerbside waste collection	105.77	107.83
	<hr/> 1,748.31	<hr/> 1,859.34
House property - Ōhiwa		
Capital Value	<u>590,000</u>	<u>500,000</u>
CV Rate	1,446.92	1,444.70
UAGC	516.47	542.62
Residential communities of interest	91.26	79.44
	<hr/> 2,054.65	<hr/> 2,066.76
House property - Rural Area		
Capital Value	<u>72,000</u>	<u>65,000</u>
CV Rate	176.57	187.81
UAGC	516.47	542.62
Rural communities of interest	5.64	0.71
	<hr/> 698.68	<hr/> 731.14
House property - Te Kaha - Not on water Scheme		
Capital Value	<u>114,000</u>	<u>98,000</u>
CV Rate	279.57	283.16
UAGC	516.47	542.62
Rural communities of interest	5.64	0.71
	<hr/> 801.68	<hr/> 826.49

Rating Examples continued...

All figures exclude GST	Annual Plan 2013/14	Annual Plan 2014/15
House property - Te Kaha on water scheme		
Capital Value	<u>375,000</u>	<u>326,000</u>
CV Rate	919.65	941.94
UAGC	516.47	542.62
Rural communities of interest	5.64	0.71
Te Kaha water supply	381.31	445.15
	1,823.07	1,930.42

RATING EXAMPLES	Annual Plan 2013/14	Annual Plan 2014/15
All figures exclude GST		
Kiwi Fruit block - Less than 25ha		
Capital Value	<u>1,825,000</u>	<u>1,300,000</u>
CV Rate	4,475.63	3,756.22
UAGC	516.47	542.62
Rural communities of interest	5.64	0.71
	4,997.74	4,299.55

Grazing land - Less than 25ha		
Capital Value	<u>310,000</u>	<u>295,000</u>
CV Rate	760.24	852.37
UAGC	516.47	542.62
Rural communities of interest	5.64	0.71
	1,282.35	1,395.70

Farm - Greater than 100ha		
Capital Value	<u>2,025,000</u>	<u>1,950,000</u>
CV Rate	4,966.11	5,634.33
UAGC	516.47	542.62
Rural communities of interest	5.64	0.71
	5,488.22	6,177.66

Commercial property - Ōpōtiki		
Capital Value	<u>180,000</u>	<u>180,000</u>
CV Rate	441.43	520.09
UAGC	516.47	542.62
Commercial communities of interest	425.72	464.39
Ōpōtiki sewerage scheme	288.26	290.13
Ōpōtiki water supply	274.57	262.63
Kerbside waste collection	105.77	107.83
	2,052.22	2,187.69

Fees and Charges

User Fees and charges are used to assist the operation and maintenance of a variety of services provided to the community. User fee revenue reduces the rate revenue required to be collected from the ratepayers.

Animal Management		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
Dog Registration		
The following fees apply to registration of dogs in the Opotiki District – (please note there is no longer a fee differential for the location of dogs).		
Complete Dog	\$115.00	Refer Council Report
Neutered Dog	\$60.00	
Working Dog	\$40.00	
Penalty Late Payment	\$57.50	Refer Council Report
Complete Dog	\$30.00	
Neutered Dog	\$20.00	
Working Dog		
Dog Pound & Other Fees		
Seizure of Dogs – charge per dog	\$45.00	\$45.00
1st occasion	\$100.00	\$100.00
2nd occasion	\$150.00	\$150.00
3rd & subsequent occasions		
Sustenance Charge – per day per dog	\$10.00	\$10.00
Destruction/Euthanasia – per dog	\$45.00	\$45.00
Replacement of Registration Tags	\$5.00	\$5.00
Implant of Micro-chip Transponder	\$20.00	\$20.00
Certified Companion Dogs, Hearing Dogs and Guide Dogs	\$15.00	\$15.00
Droving Charges		
Collection Fee and Costs Incurred (plus Impounding cost if appropriate) in leading, driving or conveying stock from the place where it is found to the pound or to the place where it is delivered to the owner. Mileage @ 90c/km plus actual cost of staff time Note: Costs for after-hours will be as billed.	At cost	At cost
Impounding of Stock		
Impounding of Stock – charge per stock		
1st occasion	\$50.00	\$50.00
2nd occasion	\$100.00	\$100.00
3rd & subsequent occasions	\$150.00	\$150.00
Sustenance Charge per Head of Stock per day	\$15.00	\$15.00
- Advertising Fee for unclaimed stock	To be included	To be included in
- Transport / horse float	in sale price	sale price

Environmental Health		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
Food Premises & other registrations		
Note: All additional inspections are \$145.00		
Food premises, including hotels, taverns, tourist houses, premises with off-licence and club licence		
Application for Initial Registration This fee covers any initial consultation and advice, administration of setting up database in the register and pre-post registration inspection.	\$250.00	\$250.00
High Risk – Involved readily perishable foods which need to be kept chilled, refrigerated or frozen and then cooked and sold or prepared and sold e.g. filled rolls, sandwiches, milkshakes, thickshakes, meat, fish. Need sink + WHB plus hot water heating, waste disposal Includes VIP FCP premises (Includes 2 inspections) Third and subsequent inspections at cost.	\$360.00	\$365.00
Medium Risk – prepared foods which are prepackaged, may require refrigeration/frozen, preserves, labelling required, Camping Ground shops, service stations & storage and packaging premises, Fruit, vegetables, root crops (Includes 1 inspection)	\$210.00	\$215.00
Mobile Shop Registration		
Application for Initial Registration of Mobile Shop This fee covers any initial consultation and advise, administration of setting up database in the register and pre-post registration inspection.	\$180.00	\$180.00
Low Risk. Vehicles & Caravans (covers food that is prepared, reheated on site, such coffee carts etc, that could operate from markets, events or approved public sites. No perishable food.	\$45 (6 months) \$90 (12 months)	\$45 (6 months) \$90 (12 months)
High Risk – Vehicles & Caravans (covers food that is prepared, cooked or reheated on site, eg, burger vans, crepes, fish & chips, ice creams vendors etc and includes mobile purpose built vehicles/caravans that could operate from within markets, events or approved sites. The fee includes 1 inspection. The second and subsequent inspections are at cost.	\$90 (6 months) \$180 (12 months)	\$90 (6 months) \$180 (12 months)
Hawkers License		
The fee covers the cost of administration where the application is considered, suitable conditions imposed on the operation if necessary and the license issued – which may be up to 12 months.	\$25 per day \$40 (6 months) \$80 (12 Months)	\$25 per day \$40 (6 months) \$80 (12 Months)
Camping Grounds		
Application for Initial Registration This fee covers any initial consultation and advice, administration of setting up database in the register and pre-post registration inspection.	\$235.00	\$235.00
Renewal Registration This fee covers any initial inspection, advice, administration costs relating to the re-registration. (Includes 2 inspections per year). Third and subsequent inspections at cost.	\$205.00	\$210.00
Certificates of Exemptions from Camping Ground Regulations	\$235.00	\$235.00
Hairdressers		
Application for Renewal of Registration This fee covers the cost of administration and cost of one inspection during the year. Second and subsequent inspections at cost.	\$180.00	\$180.00
Noting of Certificates		
This fee covers the costs of altering the details in the record of registration and on the certificate of registration any change in the occupation of premises.	\$90.00	\$90.00

FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
Exempt Premises		
This fee covers the costs of annual inspection of premises specified in sub clause (4) of regulation 4, which are premises exempt from registration but still subject to the requirements of the Regulations. Includes Certificate of Exemptions for Camping Ground	\$145.00	\$150.00
Amusement Devices (Fee set under legislation)		
Approval to operate:		
(a) 1 device up to 7 days	\$11.50	\$11.50
(b) Additional device up to 7 days	\$2.30	\$2.30
(c) Each device for 7 day period after first 7 day period	\$1.50	\$1.50
Class 4 Gambling Venue		
Application fee	New	\$450.00

Sale and Supply of Alcohol			
FEES AND CHARGES (All charges include GST)	Charges from 1 July 2013	Charges from 1 July 2014	
Alcohol licensing Fees – Set by Statute			
Temporary Authority	\$134.93	\$296.70	
Managers Certificate Application	\$134.93	\$316.25	
Renewal Managers Certificate	\$134.93	\$316.25	
Special Licence	\$64.40	Class 1 (1 large event: more than 3 medium events: more than 12 small events)	\$575.00
		Class 2 (3 to 12 small events: 1 to 3 medium events)	\$207.00
		Class 3 (1 or 2 small events)	\$63.25
On Licence/renewal application	\$793.24	See below for new risk matrix fee structure	
On Licence – BYO endorsed	\$134.93	See below for new risk matrix fee structure	
Off Licence/renewal application	\$793.24	See below for new risk matrix fee structure	
Club Licence/renewal application	\$793.24	See below for new risk matrix fee structure	
Resource Management and Building Certificates required under the Sale and Supply of Alcohol Act 2012	\$270.00	\$270.00	

The following risk matrix fees structure was implemented under the Sale and Supply of Alcohol (Fees) Regulations 2013 effective from the 18th December 2013.

Definitions

Type	Class	Description
Restaurants	1	A restaurant that has or applies for an on-licence and has, in the opinion of the Territorial Authority, a significant bar area and operates that bar area at least one night a week in the manner of a tavern
	2	A restaurant that has or applies for an on-licence and has, in the opinion of the Territorial Authority, a separate bar area and does not operate that bar area in the manner of a tavern at any time.
	3	A restaurant that has or applies for an on-licence and, in the opinion of the Territorial Authority, only serves alcohol to the table and does not have a separate bar area.
	BYO	A restaurant for which an on-licence is or will be endorsed under section 37 of the Act.
Clubs	1	A club that has or applies for a club licence and has at least 1,000 members of purchase age and in the opinion of the territorial authority, operates any part of the premises in the nature of a tavern at any time.
	2	A club that has or applies for a club licence and is not a class 1 or class 3 club
	3	A club that has or applies for a club licence and has fewer than 250 members of purchase age and in the opinion of the territorial authority, operates a bar for no more than 40 hours each week.
Remote sales premises		Premises for which an off-licence is or will be endorsed under section 40 of the Act.
Enforcement holding		A holding as defined in section 288 of the Act, or an offence under the Sale of Liquor Act 1989 for which a holding could have been made if the conduct had occurred after 18 December 2013.

Latest alcohol sales time allowed for premises

Type of Premises	Latest trading time allowed (during 24 hour period)	Weighting
Premises for which an on-licence or club-licence is held or sought	2.00 am or earlier	0
	Between 2.01 and 3.00 am	3
	Any time after 3.00 am	5
Premises for which an off-licence is held or sought (other than remote sales)	10.00 pm or earlier	0
	Any time after 10.00 pm	3
Remote sales premises	Not applicable	0

Type of licence and premises

Type of Licence	Type of Premises	Weighting
On-licence	Class 1 restaurant, night club, tavern, adult premises	15
	Class 2 restaurant, hotel, function centre	10
	Class 3 restaurant, other premises not otherwise specified	5
	BYO restaurants, theatres, cinemas, winery cellar doors	2
Off-licence	Supermarket, grocery store, bottle store	15
	Hotel, tavern	10
	Class 1, 2 or 3 club, remote sale premises, premises not otherwise specified	5
	Winery cellar doors	2
Club-licence	Class 1 club	10
	Class 2 club	5
	Class 3 club	2

Number of enforcement holdings in respect of the premises in the last 18 months	Weighting
None	0
One	10
Two or more	20

Fee Categories for premises

A Territorial Authority must assign a fees category to any premises for which an on-licence, off-licence or club licence is held or sought in accordance with the table below except that it may, in its discretion and in response to particular circumstances, assign a fee category to premises that is one level lower but no premises may be assigned a category lower than very low.

The annual fee becomes due on 18 December 2013 for all existing licences but will not be required until either the anniversary of the last application or 1 July 2014, whichever is the sooner. However this first annual licence fee is waived if, between 18 December 2012 and 17 December 2013, the licensee applied for and paid the relevant fee for a new licence, a licence renewal or a licence variation.

The date on which the fees category must be determined is, for the purpose of an application fee, the day on which the application is made or, for the purpose of the annual fee, the day on which the annual fee is payable.

Cost/risk rating	Fees category	Application fee \$ inc GST	Annual fee \$ inc GST
0-2	Very low	\$368.00	\$161.00
3-5	Low	\$609.50	\$391.00
6-15	Medium	\$816.50	\$632.50
16-25	High	\$1023.50	\$1035.00
26 plus	Very High	\$1207.50	\$1437.50

Fees and Charges

New Alcohol Fees introduced

Temporary Licence	Fee payable to the territorial authority by a person applying under section 74 of the Act to sell alcohol pursuant to a licence from premises other than the premises to which the licence relates	\$296.70
Permanent Club Charter	Annual fee payable to the territorial authority in which the club's premises are situated by the holder of a permanent club charter as described in section 414 of the Act	\$632.50
Extract from register	Fee payable to a licensing committee under section 66(2) of the Act for an extract from a register	\$57.50
	Fee payable to ARLA under section 65(2) of the Act for an extract from a register	\$57.50
Appeals	Fee payable to ARLA under section 154 of the Act (against a decision of a licensing committee)	\$517.50
	Fee payable to ARLA under section 81 of the Act (against a local alcohol policy)	\$57.50

Resource Management Services		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
ALL CHARGES MINIMUM PLUS ACTUAL AND REASONABLE COSTS		
Category 1 Land Use Applications Resource consent involving non-compliance of the Zone standards: <ul style="list-style-type: none"> • Relocated dwellings • Controlled activities 	Minimum charge \$600	Minimum charge \$600
Category 2 Land Use applications This category includes the following: <ul style="list-style-type: none"> • Controlled activities • Discretionary activities • Non-complying activities 	Minimum charge \$950	Minimum charge \$950
Subdivision – boundary adjustments / cross lease	Minimum charge \$1,050.00	Minimum charge \$1,050.00
Subdivision: 1 – 2 Lots	Minimum charge \$1,500.00	Minimum charge \$1,500.00
Subdivision: 3 – 6 Lots	Minimum charge \$1,700.00	Minimum charge \$1,700.00
Subdivision: 7 – 10 Lots	Minimum charge \$2,000.00	Minimum charge \$2,000.00
Subdivision: 11 or more Lots	Minimum charge \$2,500.00	Minimum charge \$2,500.00
Combined Land Use & Subdivision	Minimum charge \$1400.00	Minimum charge \$1400.00
Hapu Partition assessments	Minimum charge \$850.00	Minimum charge \$850.00
Occupation Orders and other Maori Land Court Orders, preparation of reports by Planner and Building Control Officer (Includes on site if necessary)	\$145.00	\$160.00
<u>Extra Fee for Urgent</u>	\$125.00	\$125.00
MINIMUM CHARGE PLUS ACTUAL AND REASONABLE COSTS / COUNCIL LEGAL COSTS TO PREPARE DOCUMENT		
Section 124 – Renewal of Resource Consent	Minimum charge \$400.00	Minimum charge \$400.00
Section 125- Lapsing Consent Application	\$250.00	\$250.00
Section 127 – 132 Change Review or cancellation of consent conditions	Minimum charge \$270.00	Minimum charge \$270.00
Reviewing, preparation, signing of legal document including peer review required as condition of a consent.	Minimum charge \$550.00	Actual costs
Section 168 - Requirements for designation	Minimum charge \$1500.00	Minimum charge \$1500.00
Section 176 - Assessment of outline plan	Minimum charge \$550.00	Minimum charge \$550.00

FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
MINIMUM CHARGE PLUS ACTUAL AND REASONABLE COSTS / COUNCIL LEGAL COSTS TO PREPARE DOCUMENT		
Section 221 – Consent Notice – prepared by Council	Minimum charge \$270.00	Minimum charge \$270.00
Preparation and release of Bond Covenants	Minimum charge \$270.00	Minimum charge \$270.00
Section 224 - Certification including compliance with consent by Council Staff	Minimum charge \$420.00	Minimum charge \$420.00
Section 226 - Application & Certificate	Minimum charge \$450.00	Minimum charge \$450.00
FOLLOWING FEES ARE FIXED FEES		
Section 139 – Certificate of Compliance and Section 139(A) Existing Use	\$650.00	\$650.00
Section 220(3) – Subdivision Approval – Amalgamation	\$150.00	\$150.00
Section 221 – Consent Notice – prepared by Applicant	\$170.00	\$170.00
Section 222 – Completion Certificate	\$270.00	\$270.00
Section 222(2) or 37 Extension of time to complete condition	\$270.00	\$270.00
Section 223 – Survey Plan Approval	\$350.00	\$350.00
Section 348 – LGA – Easement approvals & revocation	\$270.00	\$270.00
Any Application Requiring a Hearing		
Category 1 Deposit – NOTIFIED Land use or Subdivision applications which are notified (excluding limited notification), or <ul style="list-style-type: none"> • Private plan change or • Designation, or • Heritage order 	Actual costs based on deposit \$5,000.00	Actual costs based on deposit \$5,000.00
Category 2 Deposit - LIMITED Land use or subdivision application requiring limited notification.	Actual costs based on deposit \$3500.00	Actual costs based on deposit \$3500.00
Monitoring of land use and Subdivision Consents Monitoring Fee is set at \$150.00 per hour plus actual costs.	\$150.00 plus actual / reasonable costs	\$150.00 plus actual / reasonable costs
Request for Information and Documents		
District Plan Purchase Or charged in components <ul style="list-style-type: none"> • Maps • District Plan 	\$300.00 \$125.00 \$175.00	\$300.00 \$125.00 \$175.00
Expert Reports – These include but are not limited to reports on engineering, traffic, noise, geotechnical, ecology, coastal and other natural hazard(s) reports, heritage, cultural, archaeological, landscape and legal reports.	Actual costs	Actual costs

Land Information Memorandum		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
FOLLOWING FEES ARE FIXED FEES		
<ul style="list-style-type: none"> • Rural or Residential • Commercial/Industrial • Urgency Fee (under 5 days) 	\$330.00	\$330.00
	\$600.00	\$600.00
	\$160.00	\$160.00
<u>Copy of Certificate of Title</u>	\$30.00	\$30.00

Development Contribution Fees		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
FOLLOWING FEES ARE FIXED FEES		
<ul style="list-style-type: none"> • Recreational • District Roding • Industrial/Commercial, mixed use development refer to Councils policy 	\$227.70	\$227.70
	\$630.20	\$630.20

Building Services		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
Project Information Memorandum – PIM		
It is recommended an owner apply for a PIM if they are considering carrying out building work and before lodging a building consent.		
Plus actual and reasonable costs		
All projects valued under \$50,000	\$125.00	\$130.00
All other projects valued over \$50,000	\$210.00	\$215.00
Building Consents		
Note : additional inspections are charged at \$145.00 per inspection		
Category 1 \$0 - \$5,000 Solid fuel burners, carports, demolitions, decks & solar systems etc (includes 1 inspection)	\$150.00	\$155.00
Septic tank category Septic tanks/on-site effluent treatment disposal systems in accordance with the Environment BOP requirements.	\$280.00	\$285.00
Category 2 \$5,001 - \$10,000 Building work such as sleep-outs, additions and garages, farm buildings without plumbing and drainage.	\$495.00	\$495.00
Category 3 \$10,001 - \$25,000 Building work such as sleep-outs, additions and garages, farm buildings which include plumbing and drainage.	\$850.00	\$850.00
Category 4 \$25,001 - \$50,000 Large additions, alterations to dwellings, alterations to commercial buildings without plumbing and drainage.	\$1650.00	\$1650.00
Category 5 \$50,001 - \$100,000 Large additions, alterations to dwellings, alterations to commercial buildings which include plumbing and drainage.	\$1850.00	\$1850.00
Category 6 \$100,001 - \$300,000 New dwellings, commercial buildings	\$2360.00	\$2360.00
Category 7 Over \$300,000 New dwellings, commercial buildings	\$3450.00	\$3450.00
All other building works plus fee per additional \$50,000	\$540.00	\$540.00
BCA Accreditation Levy (per application) Per \$1,000 of work		\$1.00
Government Levies		
All Works over \$20,000 will incur the following levies (pre \$1,000 after \$20,000)		
BRANZ Levy per \$1,000 of work	\$1.00	\$1.00
Department of Building and Housing DBH Levy per \$1,000 of work	\$2.01	\$2.01
Note: All Building Consent applications requiring Compliance Schedule must include the Compliance Schedule application. The above fees do not include the costs of checks by Structural Engineers or the NZ Fire Service.		
Application for extension of time to start of completed building work Building owners request for an extension of time to ensure that the building consent does not expire.	\$30.00	\$40.00
Compliance Schedules Applies to new buildings with certain automatic systems that require annual maintenance.	\$210.00	\$210.00
Following minimum charges plus actual and reasonable costs		
Application for Change of Use of a Building Applies to buildings in relation to fire safety and access for persons with disabilities (includes one inspection) Plus mileage at 95c/km	\$480.00	\$480.00

FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
Following minimum charges plus actual and reasonable costs		
<u>Application for Waivers and Modifications</u> Waivers and Modification from Building Act Deposit Plus inspections \$150.00	\$500.00	\$500.00
<u>Amendment to Consented Plans</u> Application Fee	\$200.00	\$200.00
WOF Inspection Existing Compliance Schedules (Auditing)		
Building Warrant of Fitness	\$290.00	\$290.00
Re-inspection fee for work not ready for inspection	\$150.00	\$150.00
Certificate of Acceptance		
Application for Certificate of Acceptance	\$1000.00	\$1000.00
Certificate of Public Use	\$150.00	\$150.00
Administration Fee	\$60.00	\$60.00
Mileage	95c/km	95c/km
Inspection Charges		
An Inspection charge is levied if an extra Inspection is required.	\$150.00	\$150.00
Mileage	95c/km	95c/km
<u>Fencing of Swimming Pools</u> Inspection of pool fence to comply with the Fencing of Swimming Pools Act 1987. Inspection fee for second and subsequent inspections if satisfactory progress is not being made.	\$150.00	\$150.00
<u>Request for Information - Regular</u> Annual subscription for the regular provision of copies or summaries of building consents, or applications or ancillary information: <ul style="list-style-type: none"> • Per month • Per Year 	\$50.00 \$200.00	\$50.00 \$200.00
Engineering Charges arising from Building Consent Application		
(a) <u>Footpath and Vehicle Crossing Damage</u> <ul style="list-style-type: none"> • Deposit • Fee 	\$825.00 \$145.00	\$825.00 \$145.00
(b) Road, Street and Infrastructure Damage <ul style="list-style-type: none"> • Deposit • Fee 	\$825.00 \$145.00	\$825.00 \$145.00
(c) Water Supply Connection Fee For Ōpōtiki, Ohiwa, Te Kaha plus actual costs of any additional materials, plant, and labour required.	\$290.00	\$290.00
(d) Sewer Connection Fee For Opotiki plus actual costs of any additional materials, plant, labour required.	\$330.00	\$330.00
(e) Stormwater discharge Fee for discharge to land administrated by Council	\$230.00	\$230.00
(f) Vehicle Entrance	\$2250.00	\$2250.00
(g) Peer Review Of engineering specifications relating to building projects	At Cost	At Cost
Note: Where costs exceed deposits applicants will be required to meet the difference after receiving invoice.		

Charges for Extraordinary Supply Water		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
In accordance with Council's Water Supply Bylaw, Extraordinary Water is that supplied for any other use that is not solely for domestic purposes. This includes water for irrigation, frost protection, commercial or business use, industrial, fire protection systems, temporary or out of district supplies. Extra ordinary supply not taken through a Hydrant (as approved by Council) must be through a Council approved meter and approved back flow preventer.		
Opotiki Township, Hikutaia-Woodlands Water Supply Area	\$1.00	\$1.00
Te Kaha Water Supply Area	\$1.50	\$1.50
Ohiwa Water Supply Area	\$1.50	\$1.50

Bulk Water Take From Hydrants		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
All Bulk water supplies using Council's hydrants must comply with Section 11 Tankard Drinking Water compliance criteria of the Drinking Water Standards for New Zealand 2005 (Revised 2008).		
Bulk water cost to fill tankers from hydrants both from Opotiki and Te Kaha W/S	\$6.00 / m ³	\$6.00 / m ³

Water Meter Charges		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
Any property that is connected to the Opotiki, Te Kaha or Ōhiwa Water supplies, where there is a water meter, the metered volumes of water used shall be charged to the following rates per cubic meter		
Opotiki	52.9 c/m ³	55.2 c/m ³
Te Kaha	85.1 c/m ³	96.6 c/m ³
Ohiwa	85.1 c/m ³	96.6 c/m ³

Request Water Meter Reading		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
Request water meter reading	\$25.00	\$25.00

CBD and i-SITE Public Toilets Usage		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
CBD Public Toilets	\$0.50c	\$0.50c
i-SITE Toilets	\$0.50c	\$0.50c
i-SITE Showers	\$5.00	\$5.00

Cemetery Fees and Charges			
FEES & CHARGES (All Charges include GST)		Charges 1 July 2013	Charges 1 July 2014
Cemetery Plots			
Purchase Plot (also reserve plot)	Adult	\$1315.00	\$1315.00
	Child	\$630.00	\$630.00
Interment Fee	Adult	\$525.00	\$525.00
	Child	\$235.00	\$235.00
	Stillborn	\$235.00	\$235.00
	Saturday	\$740.00	\$740.00
	Ashes	\$115.00	\$115.00
Ashes - Niche Wall	Adult/Child	\$315.00	\$315.00
Ashes - cremation strip			
• Purchase of Plot	Adult/Child	\$370.00	\$370.00
• Interment fee	Adult/Child	\$125.00	\$125.00
Monument Permit		\$48.00	\$48.00

Road Closure Fees		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
Processing Fee	N/A	\$105.00
+ Advertising Costs If full road closure under Statutory requirements (Road closure) two advertisements are required If temporary road closure under Statutory requirements (Disruption to Traffic) one advertisement is required	\$110.00 approx per advertisement	\$110.00 approx per advertisement

Rapid Number Assessment		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
Assignment of Rapid Number (excludes number plates)	N/A	\$90.00

Hire of Council Chambers (provided available for external bookings)				
	Cost / Session 1 July 2013	Cost / Hour 1 July 2013	Cost / Session 1 July 2014	Cost / Hour 1 July 2014
Community Group (Non Profit)	N/A	N/A	\$55.00	\$15.00
Corporate/Commercial Use	N/A	N/A	\$150.00	\$50.00
* Session is defined as: 8am – midday, Midday – 5pm * A refundable bond up to \$200 may be charged				

Rent of Reserve Land
Rent for the exclusive long term use or occupation of reserve land shall be determined by either public tender or accredited valuation.
Temporary use of Council reserves for a commercial operation charged \$100.00 (previous \$80.00) per occasion plus \$30.00 per day.
No charge shall apply for A & P Association use of Showground's for annual show.
A booking fee of \$10.00 (new charge) shall apply for the use of sports fields for sports events.
An annual license fee of \$40.00 may apply per horse for grazing reserve land within 100 metres of residential or commercial zoned property. Fencing is the responsibility of licensee.

Hire of Sports Pavilions				
	Cost / Session 1 July 2013	Cost / Hour 1 July 2013	Cost / Session 1 July 2014	Cost / Hour 1 July 2014
Community Group (Non Profit)	\$40.00	\$15.00	\$40.00	\$15.00
Private (i.e. Family function, no entry fee)	\$100.00	\$25.00	\$100.00	\$25.00
Corporate/Commercial Use	\$150.00 + GST	\$50.00 + GST	\$150.00 + GST	\$50.00 + GST
* Session is defined as: 7am – midday, Midday – 5pm, 5pm – midnight				
* A refundable bond up to \$500 may be charged				

Library Fees and Charges		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
Administration		
Administration on joining – Adults	\$2.00	\$2.00
Annual renewal fee (payable at time of anniversary of joining) – Adults	\$2.00	\$2.00
Temporary members and visitors – Deposit	\$50.00	\$50.00
Temporary members and visitors – Refund (on return of library card and all resources borrowed)	\$45.00	\$45.00
Replacement card	\$5.00	\$5.00
Rental Fees		
Book rental: 50c - \$1.50 per book depending on category		
Reservations	\$1.00	\$1.00
Lost or unreturned items	\$10.00 admin fee plus replacement cost	\$10.00 admin fee plus replacement cost
Interloans (where reciprocal borrowing applies)		
Overdues		
Overdues (first week for adults per book)	\$1.30	\$1.30
Overdues (each week thereafter for adults per book)	\$.50c	\$.50c
Overdues – Children per book	\$.10c	\$.10c
Interloans		
Interloans (where reciprocal borrowing applies)	\$4.00 return postage	\$4.00 return postage
Interloans (where reciprocal borrowing does not apply)	\$15.00 - \$25.00 plus return postage	\$15.00 - \$25.00 plus return postage
Printing and Photocopying		
A4 t B&W	\$.20c	\$.50c
A4 Colour	\$.40c	\$5.00\$2.00c
A3 B&W	\$1.00	\$1.00
A3 Colour Sheet	\$2.00	\$10.00
Faxing		
New Zealand	\$1.50 first sheet and \$.50c thereafter	\$1.50 first sheet and \$.50c thereafter
Other countries	Various charges	Various charges
Sale of old stock	From \$.20c	As marked
APNK Internet Service (Internet access, email, word-processing etc)	Free for 30 minutes use	Free for 30 minutes use

Copying and access to records		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2013	Charges 1 July 2014
a) Copying of Information		
Photocopying and Printing		
• Each A4 page	\$0.50	\$0.50
• Colour copies including aerials	\$5.00	\$5.00
• Each A3 page	\$2.00	\$2.00
• Colour copies including aerials A3	\$10.00	\$10.00
• Each A2 page	\$5.00	\$5.00
• Colour copies/aerials A2	\$20.00	\$20.00
b) Published Documents		
Fee fixed per document to include the cost of printing, postage and may include actual and reasonable costs in preparing the document.	Actual costs	Actual costs
Access to Property Records & Subdivision Records – charge 2014		
PROPERTY FILE PHOTOCOPY (<10 A4 items ONLY)		
Photocopy of 1-10 items of A4 size ONLY is copying cost per category as listed above. (maximum 15 minutes)		
PROPERTY FILE PHOTOCOPY (10+ items) \$20.00 +		
Photocopy of 10+ items (partial) <i>OR</i> of an entire file (complete) is actual time cost to photocopy file (minimum 15 minutes) plus copying cost per category as listed above. <i>Actual time based on \$20.00 per 15 minutes.</i>		
PROPERTY FILE PROJECT PHOTOCOPY \$45.00 +		
Project photocopying of a (partial/complete) file via a registered company is \$45 per hour. <i>Actual time based on \$45.00 per hour. Invoicing available ONLY to registered companies.</i>		
PROPERTY FILE DIGITAL COPY \$45.00		
Digital copy of an entire property file supplied on CD or PDF format via secure email portal.		
NB: Postage & Courier fees may apply		
YOUR REQUEST WILL GENERALLY BE PROCESSED WITHIN 24 HOURS HOWEVER PLEASE ALLOW BETWEEN 3-5 WORKING DAYS FOR YOUR REQUEST TO BE COMPLETED.		

Official Information Requests	
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014
Search Fee (first 30minutes free)	\$45.00 per hour
Plus photocopying	Refer to charges under copying and access to records

Opotiki District Resource Recovery Centres- Charges (GST Inc)						
Household Waste		R E C Y C L E D				Non Recycled
		100%	75%	50%	25%	
Cars		\$5.00	\$8.00	\$10.00	\$12.00	\$15.00
Ute, Station wagon, Van Small trailers (up to 1m ³)		\$8.00	\$11.00	\$14.00	\$17.00	\$20.00
Large trailers (1m ³ to 2m ³)		\$16.00	\$22.00	\$28.00	\$34.00	\$40.00
Loads greater than 2m ³ Per cubic metre charge		\$10.00	\$25.00	\$40.00	\$55.00	\$70.00
Plastic Bags:	Small	Large Up to 75 Litres			Extra large-over 75 litres	
(Single, i.e. one only)	\$2.00	\$3.00			\$5.00	
Commercial/ Industrial Loads		Price by negotiation but generally \$70.00 per m ³ .				
(Note: Council reserves right to reject any commercial or industrial load).		For loads greater than 10 m ³ : Waste depositors shall arrange for own transport to a landfill.				
Green Waste: Smaller loads of green waste will be charged at same rates shown above for household waste 50% recyclable.						
Loads with limbs or material greater than 100mm – Not accepted.						
Car Bodies: \$25 each (Empty)						
Gas Bottles:	Up to 9.00 kg	\$5.00 empty		\$10.00 with gas		
	Over 9.00 kg	\$10.00 empty		\$20.00 with gas		
Tyres:		<u>Without Rims</u>		<u>With Rims</u>		
	Car/Van	\$3.00		\$4.00		
	4x4 Ute or Truck	\$7.50		\$10.00		
	Tractor or Truck	\$11.00		\$15.00		
<u>WE DO NOT ACCEPT:</u>						
<u>Opotiki</u>						
* Asbestos * Explosives (including flares and bullets) * Soil * Hypodermic needles * Hot fire place embers * Vegetation other than household garden material and trees.						
<u>Te Kaha and Waihou Bay</u>						
As for Opotiki above and also including :						
* External and internal wall and roof linings * Commercial quantities of timber framing/ building framing and materials * Lawn clippings.						
N.B. These additional three categories of materials will be accepted if deposited at Opotiki RRC.						