



# Annual Plan 2016-2017



**Ōpōtiki District Council**

Produced by Ōpōtiki District Council  
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# Contents

A message from His Worship the Mayor and Chief Executive.....	5
What is the Annual Plan?.....	6
Key projects planned for the 2016-2017 year.....	7
What's new or changed.....	9
<b>Council Organisation .....</b>	<b>11</b>
Council Values.....	11
Representation.....	12
Organisational Structure.....	13
Priorities for Council Action.....	14
<b>Council Activities .....</b>	<b>15</b>
Activity Groups.....	15
A guide to the groups of activities.....	15
Council groups of activities.....	16
<b>Community and Cultural Sustainability.....</b>	<b>17</b>
Leadership.....	17
Community Facilities.....	20
Community Development.....	24
Economic Development.....	28
Regulation and Safety.....	33
<b>Environmental Sustainability.....</b>	<b>37</b>
Solid Waste Management.....	37
Stormwater.....	40
District Plan.....	44
Wastewater.....	47
<b>Economic Sustainability.....</b>	<b>51</b>
Water Supply.....	51
Land Transport.....	56
Investments.....	61
<b>Financial Information .....</b>	<b>65</b>
Forecast Financial Statements.....	66
Accounting Policies.....	74
<b>Funding Impact Statement .....</b>	<b>89</b>
Scheduled Rates.....	95
<b>Fees and Charges .....</b>	<b>97</b>

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# A message from His Worship the Mayor and Chief Executive

The Ōpōtiki District is seeing definite signs of a rebounding economy after the effects of the global financial crisis and from the devastating few years through the spread of the Psa virus in kiwifruit. While the dairy sector has its fair share of challenges, other sectors of our economy are performing well and set to grow. Governments Toi Moana Regional Growth Study and Action Plan of 2015 identified many opportunities in the Eastern Bay of Plenty, and the future for aquaculture, kiwifruit, honey, and manuka products looks particularly bright.

This is year two of the 2015-2025 Long Term Plan. This Annual Plan signals Council's intent to keep the ship heading in the direction that we set last year, building on the previous 2012-2022 Long Term Plan.

Priorities in the coming year are the Harbour Transformation Project, finalising investigations into options for upgrading of the Ōpōtiki township sewerage system, and the redevelopment of the library. These are major projects for the improvement of our community. Council also intends to maintain a focus on business as usual functions, making improvements where we can. We hope the coming year will see internet services extended across the district, enabling the migration to new technology within Council and in businesses and homes. We are also working on improving and streamlining internal processes and growing organisational capability, both for improved customer service but also to meet the demands of growth.



John Forbes, Mayor



Aileen Lawrie, CEO

# What is the Annual Plan?

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

- Support 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 Council's accountability to its community
- Detail the annual budget and related 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 rates, it also provides an opportunity to revisit what 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) plans and actions 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.



# Key projects planned for the 2016-2017 year

The following key projects (as provided for in the LTP) are planned for the 2016-2017 financial year:

## Ōpōtiki Research and Technology Library

With an unsuccessful application for funding to the Significance Fund last year, Council had no choice but to delay this project until the 2016-17 financial year. In the LTP it was hoped that the funding application would be successful and development could have started in the current year.

Further fundraising has been undertaken over the last year and the balance of committed funds is now at \$600,000, setting us 18 percent on the way to achieving our goal of raising \$3.4 million. There are a number of exciting funding opportunities coming up this year, so we will try again to secure funding for this important project.

## Ōpōtiki Harbour Transformation Project

This year will see Council working hard with two competing tenderers towards achieving the best possible design for the harbour infrastructure for the best possible price. This work will be carried out under a funding agreement with the Government for \$3 million.

A range of projects to support the harbour will be carried out as part of Councils "business as usual" functions. The District Plan Review, ongoing infrastructure planning, reserves development, wharf consenting and demolition, and recreation planning will all contribute to the wider harbour project.

Ongoing work to satisfy the conditions of the Bay of Plenty Regional Council's Heads of Agreement for \$20 million, and the Government's Memorandum of Understanding will also be carried out.

## Ōpōtiki Sewerage

The Ōpōtiki sewerage project aims to address failures in the township's sewerage reticulation system. We are fortunate that the treatment end of the system is in good condition and functioning well. However, the pipes through the town are not in good condition and are allowing infiltration from groundwater and stormwater. This means that when river levels are raised and/or it rains heavily, sewers in the township can overflow and excessive flow demands are placed on our pump stations, treatment and disposal systems. Completion of the technical investigation is expected this year, with the results of the "find and fix" project in the Northern catchment and deep sewer investigations providing information that will enable long term decision making. By the end of the financial year, we should be able to decide the appropriate strategy for repair/replacement of the town sewer.

## Te Kaha Water Supply Projects

Two water supply projects are planned to be completed in Te Kaha in 2016/17. The first project "Te Kaha Southern Extension 2" will loop the southern extremity of the existing reticulation from its end at Parekura Hei Road back to the reservoir. This will provide better pressure to the community and support further extensions. The second project "Te Kaha Northern Extension" will extend the reticulation from Copenhagen Road north along State Highway 35 to Maungaroa and may include a pump station.



### **Asset Renewal**

Council will continue with programmed 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 as per the asset management plan programme.

### **Road Seal Extension**

During the LTP preparation, Council consulted on what would be done about continuing road seal extensions within the district where New Zealand Transport Agency (NZTA) no longer provided 60 percent funding assistance. Recent changes to NZTA's funding principles meant that they would no longer provide funding for these types of capital works, and there was a risk of losing the operational renewal funding for them in future.

Consultation resulted in a reasonably split decision about ceasing seal extension or carrying it on. In order to gain a better understanding of the situation, Council decided when adopting the LTP to put seal extensions on hold for a year while investigating options. There is still significant demand and need for seal extensions across the district, particularly where there is an economic benefit, for example dust suppression around kiwifruit orchards.

Council took these views into consideration through this AP process and have put aside budget in the 2016/17 Annual Plan to undertake a maximum of 2km seal extension work should a ratepayer request it and provide 60 percent of the cost that would previously have been funded by NZTA. Should there be no demand to seal new roads, Council will carry forward the budget to the following year, and the same principles will apply.

Council will review this stance constantly and wherever there are other funding opportunities, or changes in NZTA's funding assistance rates.

### **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 \$50,000 is allocated annually. Council intends to continue developing a range of opportunities and 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.



# What's new or changed

This AP covers year two of the 2015-2025 LTP. The 2015-2025 LTP confirmed a long standing Council strategy of consolidation, prudent financial management, affordability and preparing for future growth opportunities. Specifically, the LTP describes how Council intends to invest in the Ōpōtiki Harbour Transformation Project and in wastewater (particularly in the Ōpōtiki township) in support of sustainable growth.

## **Exceptions to the previously planned work in the LTP are:**

### **Ōpōtiki Harbour Transformation Project**

Following the Government announcement in October 2015, the AP provides for revised timing of the different revenue sources.

The same overall cost has been retained but Ōpōtiki District Council spend has been pushed out, allowing the Government funding of \$3 million to be spent first.

### **Property**

The library development project, was planned to start in year one of the LTP and be spread over two financial years. This project has been delayed due to lack of external funding. There is no change in the level of capital works planned for next year as the project was split evenly over the two financial years. There is no rating impact as the project is proposed to be funded externally through grants and fundraising.

The wharf removal and rebuild project was also budgeted to be completed in year one of the LTP. This project has been delayed as resource consents are being sought. \$450,000 of the \$500,000 budget will be carried forward to 2016/17.

### **Community Development**

Council have listened to the community and been planning for the provision of better connectivity and high speed internet in the district. This has been in a number of forms, through working with local provider Evolution Networks, to submitting registrations of interest to the Government for the second phase of ultra-fast broadband (UFB2) roll out. Initial responses from the Government have indicated that those local authorities that invest in providing better connectivity in their district will move up the ranks in terms of where the Government will allocate funding for UFB2. As such, Council have allocated funding in this year's AP to invest into generating better connectivity to the community and district. The security cameras and internet installation in the main street of town is the beginning of this investment.

### **Stormwater**

Two stormwater projects (Tarawa Creek storage area and Richard Street gravity main upgrade) were planned for year one of the LTP. Investigation work identified other possible options that may provide more benefit, and issues that need further consideration. These projects have been spread across year one and two of the LTP to ensure the right solution is developed.

### **Wastewater**

Budget for further extension to the wastewater network on Factory Road has been included at the request of businesses there. Like the initial wastewater extension project there will be no rating impact to the general ratepayer. The loan for this work will be funded by those requesting and connecting to this extension.

### **Ōpōtiki Water**

In the LTP, the Clarks Cross Road booster project of \$830,000 was planned to be carried out next year. Council hoped to attract some Ministry of Health funding as the project increases resilience of the current system. However, funding was unable to be attained, so this project has been delayed until 2019 as more critical projects move up the priority list.

\$280,000 for two kilometres of Dip Road main replacement planned for next year in the LTP has been deferred to 2020, along with \$52,000 for the booster station. This has been done as a more critical project for protecting the water quality in the reservoir needs to be brought forward from 2023 to 2016/17. This project will cost \$180,000.

### **Te Kaha Water**

The three extension projects put into the LTP in year one and two were to be part funded by Ministry of Health. Negotiations with them around scope has meant that Council has had to amend these projects slightly. The delay in finalising the scope of the projects has meant that they need to be carried forward to the 2016/17 year.

### **Land Transport**

Council has provided for \$200,000 for seal extension in the AP. This comes after the consultation in the LTP revealed that there was still considerable desire to have some roads sealed. Further engagement with the public over the past year and discussions with NZTA around funding means that to undertake seal extensions, Council would require a 60 percent contribution from those requesting the work, to replace lost revenue from NZTA, bearing in mind that NZTA have indicated they want to discourage further sealing of unsealed local roads. \$200,000 would be enough to seal two kilometres per year, and, if not taken up in the year the budget was raised it would be carried forward with no future funding requirement. Council's portion of this project would amount to \$80,000, and would be funded by internal loan.

The Ngarue bridge to culvert conversion project of \$120,000 in year one of the LTP has been carried forward and included in the AP budget for next year.

### **Rating Impacts**

The overall increase in rate revenue is 4.90 percent, down from a proposed 5.7 percent increase for year two of the LTP.

To minimise pressure on rates, Council is seeking 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 aria 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



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# Organisational Structure

Council



**Aileen Lawrie - CEO**

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.



**Bevan Gray - Finance and Corporate Services Group Manager**

Cash Receipting, Debtors/Creditors, Financial Reporting, Investments, Insurance, Payroll, Public Debt, Water Billing, Rates, Communications, Creative New Zealand, Governance Support.



**Barbara Dempsey - Planning and Regulatory Manager**

Animal Control, Building Control, Bylaw Compliance, Civil Defence Emergency Management, Environmental Health, Liquor Licensing, Noise Control, Resource Management, Planning.



**Mike Houghton - Community Facilities Manager**

Parks, Reserves, Airport, Cemetery, Tourism, Promotions, Economic Development, Events, i-SITE Information Centre, Sports Co-ordination, Property.



**Chris Hopman - Engineering and Services Manager**

Consultancy BU, Solid Waste, Roding, Rural Fire, Sewerage, Stormwater, Water Supply.

# Priorities for Council Action



## Economic Growth

- Ōpōtiki harbour development
- Providing visitor and business investment information and support
- Supporting local and regional business growth and workforce development
- Promotion of facilities and activities to increase visitors, including historic precinct development and Mōtū Trails cycleway.



## Quality of Life

- Provision of infrastructure; e.g. roads, water, stormwater, sewerage, waste management, renewal of Ōpōtiki township wastewater reticulation network
- Advocacy with and on behalf of Ōpōtiki communities to central government
- The development of the Technology and Research Centre
- Walkways and cycleway maintenance
- Support initiatives for development in the Coast ward.



## Strong Community Spirit

- Tri-annual community awards event and community day
- Promotion and support for community events.



## Environmental Quality

- District Plan review and implementation
- Maintenance and enhancement of parks and reserves
- Partnership with community groups, Bay of Plenty Regional Council and Department of Conservation to undertake environmental restoration projects
- Continuing the partnership with Gisborne District Council, Whakatōhea, DOC and Mōtū Trails Charitable Trust in maintaining and enhancing the Mōtū Trails cycleway.



# Council 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.

## Activity Groups



## A guide to the groups of activities

Council services have been banded together into groups of activities. An example of this is Stormwater, District Plan, 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 can read how an outcome relates to a 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?**

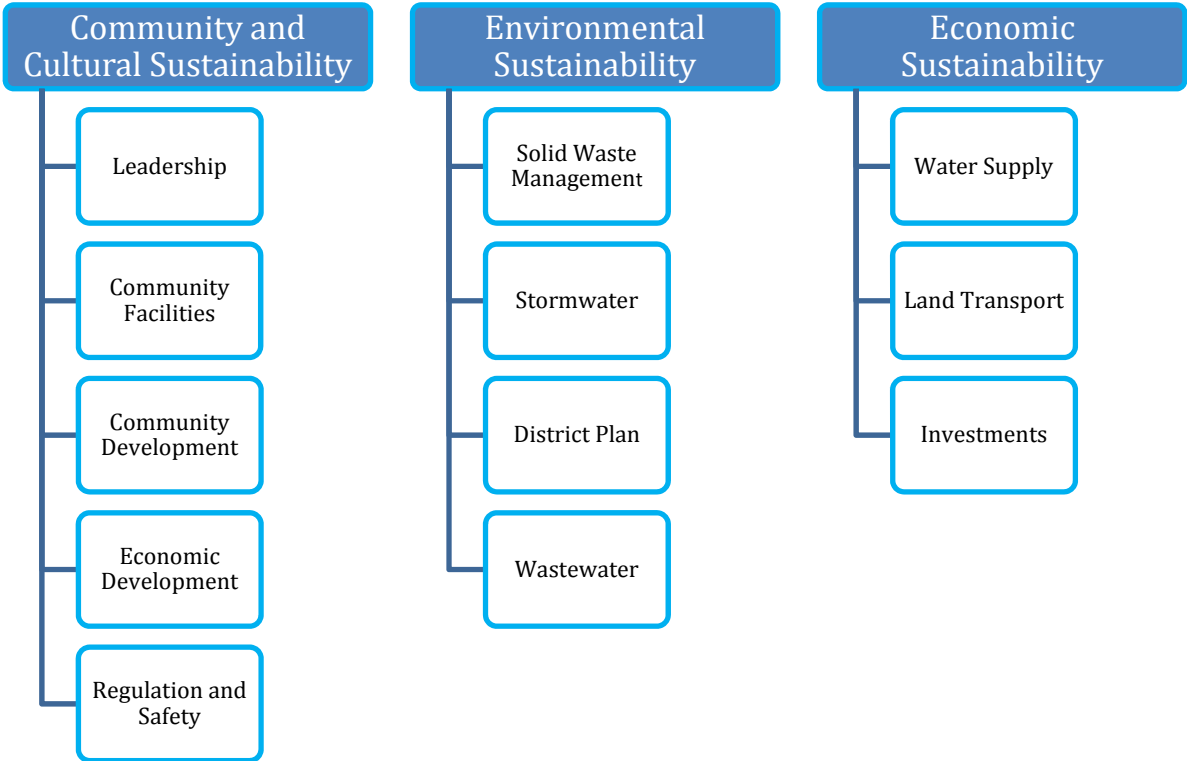
It is the Council's job to consider whether there are any significant negative effects (social, economic, environmental or cultural) for each of the activities it is involved in.

### **Financial summary**

The financial information for each activity is a budget that covers the 2016-17 financial year.



# Council groups of activities



## 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 Ōpōtiki District. Council provides a range of services and facilities to the various communities in the Ōpōtiki District in order to achieve this.

### Significant activities 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. Engaging 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.

### This significant activity includes:

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	

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 2002 and its understanding of the Ōpōtiki District community to weigh up the competing demands of different interest groups.

Levels of service:

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: 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	20	8	8
Community satisfaction with Council leadership.	Customer satisfaction survey	60%	80%	80%
Decision making in compliance with the Local Government Act 2002.	Council meeting minutes  Annual audit by Audit NZ	Achieved	No successful challenges to Council decision making process	No successful challenges to Council decision making process
The AP is adopted in accordance with the Local Government Act 2002 on or before 30 June each year.	Council resolution – meeting minutes	N/A	100%	100%
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%	-	-
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	100%	100%	100%



**Financial Information:**

Funding Impact Statement for 2016-17 for Leadership

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	771	859	865
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	27	5
Local authorities fuel tax, fines, infringement fees, and other receipts	-	1	-
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>771</b>	<b>887</b>	<b>870</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	645	757	713
Finance Costs	2	2	-
Internal charges and overheads applied	124	127	157
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>771</b>	<b>886</b>	<b>870</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
increase (decrease) in debt	15	(30)	(15)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>15</b>	<b>(30)</b>	<b>(15)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	15	(29)	(15)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>15</b>	<b>(29)</b>	<b>(15)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Community Facilities

### What we do and why:

This activity includes the provision of Parks and other recreation/amenity services to the people of the Ōpōtiki District. These services provide lifestyle opportunities to residents and visitors of the Ōpōtiki 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.

### This significant activity includes:

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 Ōpōtiki District.
Services and facilities meet our needs	Library services that inspire learning and celebration of our culture.

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:

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: Planned development of quality parks and recreation facilities.				
Management Plans for principal reserves completed; staged development implemented.	Council resolution – meeting minutes	New measure in 2015-25 LTP	Management Plans developed for key reserves; management and development of reserves consistent with Management Plans.	Management Plans developed for key reserves; management and development of reserves consistent with Management Plans.
Level of service: High quality parks and recreation facilities provided and accessible to the community.				
% of community satisfied with the provision of recreation facilities in annual surveys.	Customer satisfaction survey	75%	>80%	>80%
Level of service: Playgrounds comply with NZSS 5828 (2004).				
% of play equipment compliant with NZSS 5828 or relevant standard.	Playground Audit conducted every two years. Play equipment systematically renewed.	61%	60%	70%
Level of service: Public toilets are clean, safe and operational				
% of community satisfied with the quality of toilet facilities in annual surveys.	Customer satisfaction survey	59%	>80%	>80%
Level of service: Cemeteries maintained to a high standard; accurate records maintained and accessible				
% of community satisfied with the provision of cemetery services, maintenance and records.	Customer satisfaction survey	71%	90%	90%
Level of service: Provision of a comprehensive community library service for the community				
% of the community satisfied with the library facility and service.	Customer satisfaction survey	72%	>70%	>75%
Level of service: Number of library facilitated programmes per year				
Provision of a comprehensive community library service for the community.	6 monthly library report to Council	New measure in 2015-25 LTP	6 programmes per year	6 programmes per year

**Financial Information:**

Funding Impact Statement for 2016-17 for Community Facilities

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	1,875	1,933	1,754
Targeted rates	26	28	26
Subsidies and grants for operating purposes	-	-	-
Fees and charges	217	223	239
Local authorities fuel tax, fines, infringement fees, and other receipts	42	34	31
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>2,160</b>	<b>2,218</b>	<b>2,050</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	1,221	1,199	1,146
Finance Costs	113	143	101
Internal charges and overheads applied	461	473	533
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,795</b>	<b>1,815</b>	<b>1,780</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>365</b>	<b>403</b>	<b>270</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	1,525	1,542	1,533
Development and financial contributions	-	-	-
increase (decrease) in debt	803	502	1,006
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>2,328</b>	<b>2,044</b>	<b>2,539</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	680	236	845
- to improve the level of service	1,700	1,859	1,820
- to replace existing assets	100	128	125
Increase (decrease) in reserves	213	224	19
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>2,693</b>	<b>2,447</b>	<b>2,809</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(365)</b>	<b>(403)</b>	<b>(270)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



Proposed Capital Expenditure Projects for Community Facilities

Activity	2016-17 Annual Plan 000's	2016-17 Long Term Plan 000's	Variance 000's	Reason
<b>Cycleway</b>				
Feasibility Study - EBOP Trail	10	-	10	This budget is put in to determine whether this project is feasible
Ōpōtiki - Waiōtahe Beach - Ōhiwa	140	82	58	Year 1 budget from the LTP was not used and has been carried forward
Tirohanga Military Track	80	41	39	Year 1 budget from the LTP was not used and has been carried forward
Trail enhancements	10	10	-	
<b>Cycleway Total</b>	<b>240</b>	<b>133</b>	<b>107</b>	
<b>Library</b>				
Book stock replacement	45	46	(1)	
Bookscanning system and software	-	51	(51)	This project has been delayed to coincide with the build
Furniture and fittings new facility	-	46	(46)	This project has been delayed to coincide with the build
<b>Library Total</b>	<b>45</b>	<b>143</b>	<b>(98)</b>	
<b>Parks and Reserves</b>				
Recreation enhancement - Memorial Park	15	10	5	Underspent in budget this year, balance carried forward
Seal internal road - Memorial Park	20	20	-	
<b>Parks and Reserves Total</b>	<b>35</b>	<b>31</b>	<b>4</b>	
<b>Playgrounds</b>				
New play equipment	30	31	(1)	
<b>Playgrounds Total</b>	<b>30</b>	<b>31</b>	<b>(1)</b>	
<b>Property</b>				
CBD Integration with Harbour Environment - Investigation	100	102	(2)	
Earthquake Prone Buildings	50	51	(1)	
Library Relocation Costs	40	41	(1)	
New Technology and Research Centre	1,650	1,690	(40)	Inflation in LTP figures
Redevelopment of Mechanics Institute	100	-	100	Possible new project to generate revenue to fund library
Wharf Removal and Rebuild	450	-	450	Year 1 budget from the LTP was not used and has been carried forward
<b>Property Total</b>	<b>2,390</b>	<b>1,884</b>	<b>506</b>	
<b>Public Toilets</b>				
New toilet Ōhiwa Spit	50	-	50	Year 1 budget from the LTP was not used and has been carried forward
<b>Public Toilets Total</b>	<b>50</b>	<b>-</b>	<b>50</b>	
<b>Grand Total</b>	<b>2,790</b>	<b>2,222</b>	<b>568</b>	

## 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.

### This significant activity includes:

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	

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:

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: 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%	100%	100%
Service level agreements and/or memorandum of understandings for community grants will be reviewed every three years.	Council meeting minutes  Electronic document management system	N/A	100%	NA

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: Enhance community safety				
Routine maintenance checks of CCTV cameras and related systems.	Maintenance reports	Quarterly	Quarterly	Quarterly



Financial Information:

Funding Impact Statement for 2016-17 for Community Development

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	204	209	284
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	8
Fees and charges	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>204</b>	<b>209</b>	<b>292</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	124	127	192
Finance Costs	-	-	3
Internal charges and overheads applied	80	82	97
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>204</b>	<b>209</b>	<b>292</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
increase (decrease) in debt	-	-	130
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>130</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	130
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>-</b>	<b>-</b>	<b>130</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

Proposed Capital Expenditure Projects for Community Development

Activity	2016-17 Annual Plan 000's	2016-17 Long Term Plan 000's	Variance 000's	Reason
<b>Community Development</b>				
Investment in Evolution Networks	130	-	130	Investment into providing high speed internet to the community and wider district
<b>Community Development Total</b>	<b>130</b>	<b>-</b>	<b>130</b>	



## Economic Development

### What we do and why:

This significant activity looks to support the development and growth of the Ōpōtiki District by investigating and promoting business development; promoting the district as a tourism destination; operation of an i-SITE service in Ōpōtiki Township and facilitating new events. Key components of this significant activity are the economic growth opportunities associated with Ōpōtiki 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 Ōpōtiki 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 Ōpōtiki 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.

### This significant activity includes:

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

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

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 2015-25 LTP and that it has made adequate provision for investment in infrastructure to cater for expected demand.
Capital costs associated with Ōpōtiki Harbour Transformation Project are not sustainable for the Ōpōtiki District alone.			✓		To partner with Central and Regional Government and potentially the private sector to fund the Harbour Transformation Project.

#### Levels of service

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of Service: Redevelopment of the Ōpōtiki Harbour Entrance.				
<u>BOPRC Funding</u> Comply with conditions of Regional Infrastructure fund Heads of Agreement/Funding Agreement Sea farm funding confirmed 1 July 2016	Agreement document	New measure in 2015-25 LTP	N/A	100%
<u>Crown Funding</u> Complete secure funding agreement with Crown 1 July 2016	Agreement document	New measure in 2015-25 LTP	N/A	100%
Construction works	Tender and contract documents	N/A	N/A	N/A
Social Planning	Council meeting minutes	New measure in 2015-25 LTP	Finalise needs by 1 July 2016	N/A
<u>Long Term Success</u> Growth in the number of new rating units	Rating database	New measure in 2015-25 LTP	N/A	N/A



*Community and Cultural Sustainability – Economic Development*

<b>Key Performance Indicator</b>	<b>Data Source</b>	<b>Actual Performance 2014/15</b>	<b>Target for 2015/16</b>	<b>Target for 2016/17</b>
<b>Level of service: Investigate and promote investment in a range of economic development opportunities.</b>				
Implement Economic Development Strategy.	Twice yearly monitoring report	On-going	Strategy actions implemented	Strategy actions implemented
Maintain a current database of business contacts and communicate regularly with business sector.	Database	Achieved	Achieved	Achieved
<b>Level of service: Promote the district as a tourism destination; support tourism operators and events.</b>				
Maintain and evaluate visitor numbers to i-SITE quarterly.	Twice yearly i-SITE report	Achieved	Achieved	Achieved
Facilitate community events.	Actual events held	Achieved	Two events per year	Two events per year
Maintain a current database and regular communication with tourism sector	Database / bulletins	Achieved	Database revised quarterly, 4 bulletins posted per annum	Database revised quarterly, 4 bulletins posted per annum

Financial Information:

Funding Impact Statement for 2016-17 for Economic Development

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	374	384	394
Targeted rates	93	96	98
Subsidies and grants for operating purposes	-	-	180
Fees and charges	16	16	21
Local authorities fuel tax, fines, infringement fees, and other receipts	9	9	8
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>492</b>	<b>505</b>	<b>701</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	250	255	396
Finance Costs	18	21	1
Internal charges and overheads applied	216	221	289
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>484</b>	<b>497</b>	<b>686</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>8</b>	<b>8</b>	<b>15</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	667	264	2,479
Development and financial contributions	-	-	-
increase (decrease) in debt	67	22	16
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>734</b>	<b>286</b>	<b>2,495</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	741	293	2,510
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	1	1	-
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>742</b>	<b>294</b>	<b>2,510</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(8)</b>	<b>(8)</b>	<b>(15)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

Proposed Capital Expenditure Projects for Economic Development

Activity	2016-17 Annual Plan 000's	2016-17 Long Term Plan 000's	Variance 000's	Reason
<b>Harbour Development</b>				
Harbour Development Project - Project Management	2,510	293	2,217	Government has brought forward funding for validation work
Harbour Development Total	2,510	293	2,217	



## 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 Ōpōtiki 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 wider community. The regulation and safety activity is required to assist in maintaining community safety and to enhance community well-being.

### This significant activity includes:

Regulation (Environmental Health, Noise Control, Animal Control, Building Control Services and Liquor Licencing), Safety (Emergency Management and Rural Fire), 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 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 and 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 and 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 the Council and community are prepared for a civil emergency or rural fire event and adequate systems are in place to enable recovery following a civil emergency.

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 and protection of public and private property must take priority over individual needs and desires. Council will 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.
The cost associated with monitoring and enforcement may be beyond the community's ability to pay.			✓		

**Levels of service:**

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: The Council will provide and maintain a quality service to meet statutory requirements and community expectations.				
Liquor Licence applications are processed in accordance with Sale and Supply of Alcohol Act 2012 within 15 working days after receipt of all reports and information required.	Internal database	100%	100%	100%
<u>Health</u> Registered premises are inspected a minimum of once per year for compliance with all statutory requirements.	Internal database	100%	100%	100%
Level of service: 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	1,442	1,500	1,550
All animal control complaints of an aggressive or threatening nature are responded to within 1 hour from receipt of complaint.	Service request system	98%	100%	100%
% of time building consents are issued within the statutory timeframes.	Internal database	100%	100%	100%

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
% of customer satisfaction with level of service (as measured by the annual BCA survey).	Survey form sent out with building consent summarised in Building Control Authority (BCA) Annual Report	100%	>80%	>85%
% of roles that have been identified and staffed for 24 hours operation of the Emergency Coordination Centre	Internal Database	New measure in 2015-25 LTP	100% of roles filled by identified staff for 2 shifts	100%
% of staff identified for roles in the Emergency Operations Centre that are trained to an appropriate level agreed by the Group.	Internal Database	New measure in 2015-25 LTP	100%	100%
Level of service: Council actively engages with the wider community to increase the level of awareness preparedness and resilience				
Minimum number of council delivered initiatives to promote community resilience and safety	Internal Database	100%	4 initiatives delivered annually	4 initiatives delivered annually
Level of service: The Council will provide an emergency management service that meets statutory requirements and community expectations.				
Rural fire fighters meet response times provided in contract specification.	Principal Rural Fire Officer database	100%	100%	100%
Level of service: 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%	100%	100%

**Financial Information:**

Funding Impact Statement for 2016-17 for Regulation and Safety

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	722	754	751
Targeted rates	82	84	94
Subsidies and grants for operating purposes	-	-	-
Fees and charges	353	362	375
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>1,157</b>	<b>1,200</b>	<b>1,220</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	825	859	826
Finance Costs	1	2	-
Internal charges and overheads applied	324	332	387
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,150</b>	<b>1,193</b>	<b>1,213</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
increase (decrease) in debt	23	(7)	(7)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>23</b>	<b>(7)</b>	<b>(7)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	30	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>30</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(7)</b>	<b>(7)</b>	<b>(7)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Environmental Sustainability

### Why we provide this group of activities:

The 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 work towards mitigating and managing those impacts so that future generations can enjoy our districts' pristine natural environment.

### Significant activities 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 Ōpōtiki District. The provision of solid waste services is vital to both environmental and public health.

### This significant activity includes:

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.
Development supports the community	
Services and facilities meets our needs	Minimise the creation of waste within the district.



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:**

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: The kerbside collection of bagged refuse and recyclables where the service is provided is efficient and effective. (NB: service provided in Ōpōtiki 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	1	<3	<3
Level of service: Provision of effective waste service for the community.				
Customer satisfaction rating of waste transfer stations good or better.	Customer satisfaction survey	83%	>65%	>65%
Level of service: Waste minimisation education reduces household waste and increases good recycling practices.				
Number of public education activities completed.	Internal database and financial records	3	3	3
Level of service: Service provided keeps residual waste to minimum quantity.				
Residual waste per year does not exceed 120kg per person per year.	Landfill weight records and financial records	New measure in 2015-25 LTP	120 kg / person / year	120 kg / person / year

**Financial Information:**

Funding Impact Statement for 2016-17 for Solid Waste Management

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	1,037	1,060	1,025
Targeted rates	330	338	335
Subsidies and grants for operating purposes	27	28	27
Fees and charges	288	295	251
Local authorities fuel tax, fines, infringement fees, and other receipts	1	1	1
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>1,683</b>	<b>1,722</b>	<b>1,639</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	1,183	1,210	1,067
Finance Costs	3	3	3
Internal charges and overheads applied	479	491	551
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,665</b>	<b>1,704</b>	<b>1,621</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
increase (decrease) in debt	3	(4)	(4)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>3</b>	<b>(4)</b>	<b>(4)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	20	-	-
Increase (decrease) in reserves	1	14	14
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>21</b>	<b>14</b>	<b>14</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(18)</b>	<b>(18)</b>	<b>(18)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 Ōpōtiki township and the Waiotahi Drifts subdivision 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.

### This significant activity includes:

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 meet community needs	Facilities and services that meet the expectations of the community for quality of life.

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:**

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: The urban stormwater activity is managed to protect people and property from the impacts of flooding.				
Number of flooding events that occur in the district	BOPRC and Civil Defence weather reports	New measure for 2015-25 LTP	5	5
For each flooding event the number of habitable floors affected per 1000 connections	Service request system	New measure for 2015-25 LTP	0	0
Level of service: Service requests and complaints are processed as they come in.				
Median response time to attend a flooding event, from notification to personnel on site	Service request system	New measure for 2015-25 LTP	3 days	3 days
Number of complaints about the performance of the stormwater system per 1000 connections	Service request system	New measure for 2015-25 LTP	<5	<5
Level of service: Stormwater water quality will be managed effectively for 365 days of the year.				
Number of abatement notices received regarding discharge compliance	BOPRC Field Sheet Report	New measure for 2015-25 LTP	0	0
Number of infringement notices received regarding discharge compliance	BOPRC Field Sheet Report	New measure for 2015-25 LTP	0	0
Number of enforcement orders received regarding discharge compliance	BOPRC Field Sheet Report	New measure for 2015-25 LTP	0	0
Number of convictions regarding discharge compliance	BOPRC Field Sheet Report	New measure for 2015-25 LTP	0	0

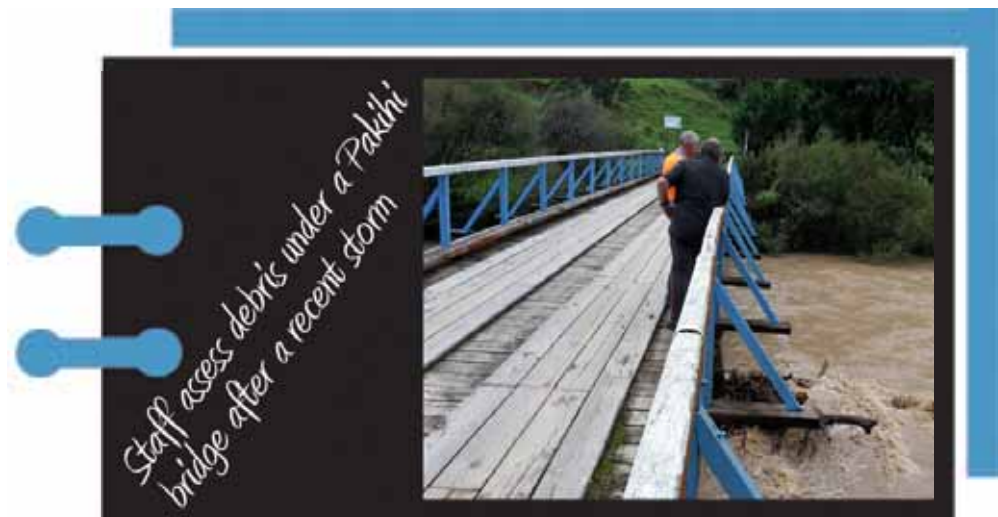
Financial Information:

Funding Impact Statement for 2016-17 for Stormwater

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	416	464	438
Targeted rates	45	50	48
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1	7	8
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>462</b>	<b>521</b>	<b>494</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	227	236	231
Finance Costs	21	45	35
Internal charges and overheads applied	55	56	61
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>303</b>	<b>337</b>	<b>327</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>159</b>	<b>184</b>	<b>167</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
increase (decrease) in debt	335	726	371
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>335</b>	<b>726</b>	<b>371</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	360	768	410
- to replace existing assets	-	-	-
Increase (decrease) in reserves	134	142	128
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>494</b>	<b>910</b>	<b>538</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(159)</b>	<b>(184)</b>	<b>(167)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

Proposed Capital Expenditure Projects for Stormwater

Activity	2016-17 Annual Plan 000's	2016-17 Long Term Plan 000's	Variance 000's	Reason
<b>Stormwater</b>				
Condition and Performance Assessments	10	10	-	
Tarawa Creek Flood Water Storage Area	100	311	(211)	Project delayed, investigation work to be completed first
Upgrade to Richard St Gravity Main	50	446	(396)	Project delayed, investigation work to be completed first
Wellington/Brabant St Pump Station	250	-	250	Project brought forward from 2019
<b>Stormwater Total</b>	<b>410</b>	<b>768</b>	<b>(358)</b>	



## District Plan

### What we do and why:

The purpose of the District Plan 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 (RMA). Under this significant activity, Council develops appropriate land use controls for the Ōpōtiki District, fosters good working relationships with Tangata Whenua and other stakeholders and monitors and enforces rules and policies.

### This significant activity includes:

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

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 Ōpōtiki 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.			✓		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:**

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: Review District Plan in accordance with the RMA				
Review District Plan in accordance with the RMA	Adopted Project Plan	100%	Review in accordance with project plan	Review in accordance with project plan





**Financial Information:**

Funding Impact Statement for 2016-17 for District Plan

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	234	213	227
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	4	4	4
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>238</b>	<b>217</b>	<b>231</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	223	201	215
Finance Costs	-	-	-
Internal charges and overheads applied	11	12	12
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>234</b>	<b>213</b>	<b>227</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
increase (decrease) in debt	(4)	(4)	(4)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(4)</b>	<b>(4)</b>	<b>(4)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(4)</b>	<b>(4)</b>	<b>(4)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 Ōpōtiki and the Waiotaha 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.

### This significant activity includes:

Reticulation, Treatment and Disposal (Ōpōtiki 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:**

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: A reliable removal and treatment service is provided in areas serviced by Council operated sewerage systems.				
Number of complaints about sewerage system faults per 1000 connections.	Service request system	New measure for 2015-25 LTP	<5	<5
Number of complaints about sewerage system blockages per 1000 connections.	Service request system	New measure for 2015-25 LTP	<5	<5
Number of complaints about council's response to issues within the sewerage system per 1000 connections.	Service request system	New measure for 2015-25 LTP	<10	<10
Level of service: Service requests and failures are responded to as they come in.				
Median fault attendance time; time from notification to personnel on site.	Service request system	New measure for 2015-25 LTP	4 hours	4 hours
Median fault attendance time; time from notification to resolution of problem.	Service request system	New measure for 2015-25 LTP	4 days	4 days
Number of complaints about sewerage odour per 1000 connections.	Service request system	New measure for 2015-25 LTP	<10	<10
Level of service: 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	0	0	0
Number of dry weather sewerage overflows per 1000 connections.	Service request system	New measure for 2015-25 LTP	2	2
Level of service: The quality of effluent leaving the treatment plant is of a standard required by consents.				
Number of abatement notices regarding discharge compliance	BOPRC Field Sheet Report	New measure for 2015-25 LTP	0	0
Number of infringement notices regarding discharge compliance	BOPRC Field Sheet Report	New measure for 2015-25 LTP	0	0
Number of enforcement orders regarding discharge compliance	BOPRC Field Sheet Report	New measure for 2015-25 LTP	0	0
Number of convictions regarding discharge compliance	BOPRC Field Sheet Report	New measure for 2015-25 LTP	0	0

**Financial Information:**

Funding impact statement for 2016-17 for Wastewater

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	243	278	257
Targeted rates	564	641	597
Subsidies and grants for operating purposes	-	-	-
Fees and charges	8	9	4
Local authorities fuel tax, fines, infringement fees, and other receipts	6	7	7
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>821</b>	<b>935</b>	<b>865</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	362	416	362
Finance Costs	99	155	106
Internal charges and overheads applied	138	141	160
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>599</b>	<b>712</b>	<b>628</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>222</b>	<b>223</b>	<b>237</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
increase (decrease) in debt	169	2,304	2,398
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>169</b>	<b>2,304</b>	<b>2,398</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	200
- to replace existing assets	380	2,515	2,423
Increase (decrease) in reserves	11	12	12
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>391</b>	<b>2,527</b>	<b>2,635</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(222)</b>	<b>(223)</b>	<b>(237)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

Proposed Capital Expenditure Projects for Wastewater

Activity	2016-17 Annual Plan 000's	2016-17 Long Term Plan 000's	Variance 000's	Reason
<b>Wastewater</b>				
Factory Rd Wastewater Extension Stage 2	200	-	200	Budget included for further extension work to businesses at Factory Road, no rating impact of this project
Soakage lines renewal	25	26	(1)	
WW Stage 1 - First Section Reticulation & Design	2,398	2,489	(91)	Inflation of LTP figures
<b>Wastewater Total</b>	<b>2,623</b>	<b>2,515</b>	<b>108</b>	



## Economic Sustainability

### Why we provide this group of activities:

The group of activities are those that provide infrastructure that enables the community to grow and prosper. The Ōpōtiki 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 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 Ōpōtiki District population in Te Kaha, Ōpōtiki, Hikutaia, Waiotaha 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.

### This significant activity includes:

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 l	
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. BOPRC monitoring of Aquifer.

**Levels of service:**

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: 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	95%	>85%	>85%
Level of service: Council will provide safe drinking water				
Number of complaints about; drinking water clarity per 1000 connections	Service request system	New measure for 2015-25 LTP	<5	<5
Number of complaints about; drinking water taste per 1000 connections	Service request system	New measure for 2015-25 LTP	<5	<5
Number of complaints about; drinking water odour per 1000 connections	Service request system	New measure for 2015-25 LTP	<5	<5
Compliance with NZ Drinking Water Standards 2005 (revised 2008). Bacterial Compliance Protozoal Compliance	Ministry of Health Annual Report	100% 25%	100% 100%	100% 100%
Level of service: Council provides supplies that are reliable and are managed at the lowest possible all of life costs				
Measure of customers served by Council supply who are satisfied with the reliability and cost of their water supply services.	Customer satisfaction survey	New measure for 2015-25 LTP	80%	85%
% 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	100%	100%	100%

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: Failures and service requests are responded to promptly.				
For urgent call outs; median time from notification to personnel on site	Service request system	New measure for 2015-25 LTP	<4 hours	<4 hours
For urgent call outs; median time from notification to resolution of problem	Service request system	New measure for 2015-25 LTP	<1 day	<1 day
For non-urgent call outs; median time from notification to personnel on site	Service request system	New measure for 2015-25 LTP	<1 day	<1 day
For non-urgent call outs; median time from notification to resolution of problem	Service request system	New measure for 2015-25 LTP	<4 days	<4 days
Number of complaints about drinking water pressure of flow per 1000 connections	Service request system	New measure for 2015-25 LTP	<10	<10
Number of complaints about continuity of supply per 1000 connections	Service request system	New measure for 2015-25 LTP	<10	<10
Number of complaints about council's response to any of the drinking water issues per 1000 connections	Service request system	New measure for 2015-25 LTP	<5	<5
Level of service: Water resources are used efficiently and sustainably.				
Average consumption of drinking water per day per resident	Internal databases and census data	New measure for 2015-25 LTP	<400L	<400L
% of real water loss from networked reticulation system	Water usage and consumption model using data collected from pressure sensors and meters, which will calculate the % of real water loss in accordance with DIA mandatory measure	New measure for 2015-25 LTP	<10%	<10%
Level of service: Water supply is adequate for fire-fighting purposes.				
Minimum of six fire hydrants tested and meeting tri-annual compliance test with fire-fighting standards.	Contractor records	14	6	6



**Financial Information:**

**Funding Impact Statement for 2016-17 Water Supplies**

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	145	137	129
Targeted rates	727	762	721
Subsidies and grants for operating purposes	-	-	-
Fees and charges	283	294	295
Local authorities fuel tax, fines, infringement fees, and other receipts	12	17	22
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>1,167</b>	<b>1,210</b>	<b>1,167</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	534	544	517
Finance Costs	159	173	157
Internal charges and overheads applied	167	171	190
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>860</b>	<b>888</b>	<b>864</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>307</b>	<b>322</b>	<b>303</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	767	1,429	491
Development and financial contributions	-	-	-
increase (decrease) in debt	104	508	640
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>871</b>	<b>1,937</b>	<b>1,131</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	495	716	574
- to improve the level of service	570	892	59
- to replace existing assets	5	592	750
Increase (decrease) in reserves	108	59	51
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,178</b>	<b>2,259</b>	<b>1,434</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(307)</b>	<b>(322)</b>	<b>(303)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

Proposed Capital Expenditure Projects for Water Supplies

Activity	2016-17 Annual Plan 000's	2016-17 Long Term Plan 000's	Variance 000's	Reason
<b>Ōpōtiki Water</b>				
Clarks Cross Rd Otara Rd Booster 2.1km Main	-	830	(830)	Deferred to 2019
Condition and Performance Assessments	5	5	()	
Dip Rd Replacement 2km	-	280	(280)	Deferred to 2020
Hikutaia Booster Station plus Storage	-	52	(52)	Deferred to 2020-21
Ōpōtiki Reservoir Lid - Replace	180	-	180	Brought forward from 2023
Otara Rd Clarks Cross/Factory Rd Connection 1.3km	530	550	(20)	LTP inflation factor
WTP Backwash Pump	35	36	(1)	
WTP Treatment Equipment & Service Pumps	5	5	()	
<b>Ōpōtiki Water Total</b>	<b>755</b>	<b>1,759</b>	<b>(1,004)</b>	
<b>Te Kaha Water</b>				
Northern Ext Stage 1	370	384	(14)	LTP Year 1 budget carried over, project delayed. Scope amended for Ministry of Health Funding
Southern Ext Stage 2a - Southern Ring Main	154	-	154	LTP Year 1 budget carried over, project delayed
Southern Ext Stage 2b - Reservoir - New Main	50	-	50	LTP Year 1 budget carried over, project delayed
Te Kaha UV Unit	54	56	(2)	
<b>Te Kaha Water Total</b>	<b>628</b>	<b>440</b>	<b>188</b>	
<b>Grand Total</b>	<b>1,383</b>	<b>2,200</b>	<b>(817)</b>	

## 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 Ōpōtiki 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.

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.

### This significant activity includes:

Subsidised Roding, Unsubsidised Roding.

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:**

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Level of service: The surface of the roading network is maintained in good condition and is 'fit for purpose'.				
% of requests relating to roads and footpaths that are responded to within timeframes set in LTP: Urgent calls: 1 day Non-urgent: 4 days	Service request system	New measure for 2015-25 LTP	100%	100%
% of sealed road network resurfaced	ODC Annual Achievements Report to NZTA	New measure for 2015-25 LTP	>6%	>6%
Undertake grading on unsealed roads in accordance with the operations & maintenance contract specification	Transport AMP Level of service for asset	New measure for 2015-25 LTP	100%	100%
Apply new gravel to unsealed roads to the renewal schedule outlined in the operations & maintenance contract specification	Contractor claims	New measure for 2015-25 LTP	>\$100,000	> \$100,000
Level of service: The transportation system is reliable and travel times are predictable.				
% 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%	>75%	>75%
Level of service: Road users find the road environment predictable and the road safe to use.				
% 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	74%	>80%	>80%
Average ride quality of sealed road network	RAMM report (smooth travel exposure)	New measure for 2015-25 LTP	94%	91-95%
Level of service: Traffic services (street lighting, roadside vegetation, road signs, road markings) are visible and accurate.				
% of road users satisfied that traffic services on the network are accurate and visible in the Customer satisfaction survey.	Customer satisfaction survey	92%	>80%	>80%
Level of service: Road Corridor users (pedestrians, joggers, disabled persons etc) are able to use the road corridors in a safe and convenient manner.				
Number of users who agree the standard of footpaths is good or excellent in the Customer satisfaction survey.	Customer satisfaction survey	60%	>75%	>75%
% of footpaths that are up to standard as set in plans	Transport Asset Management Plan level of service for asset	New measure for 2015-25 LTP	70% of qualifying footpath faults scheduled for repair	80% of qualifying footpath faults scheduled for repair

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
Change from previous financial year in number of fatalities and serious injury crashes on the local road network	NZTA data base	New measure for 2015-25 LTP	Not targeted - recorded for analysis purposes only	Not targeted - recorded for analysis purposes only



## Financial Information:

## Funding Impact Statement for 2016-17 for Land Transport

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	2,045	2,155	2,390
Targeted rates	-	-	-
Subsidies and grants for operating purposes	900	925	786
Fees and charges	42	42	4
Local authorities fuel tax, fines, infringement fees, and other receipts	16	17	67
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>3,003</b>	<b>3,139</b>	<b>3,247</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	1,621	1,841	1,866
Finance Costs	37	39	6
Internal charges and overheads applied	559	572	689
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,217</b>	<b>2,452</b>	<b>2,561</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>786</b>	<b>687</b>	<b>686</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	854	738	926
Development and financial contributions	-	-	-
increase (decrease) in debt	49	23	151
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>903</b>	<b>761</b>	<b>1,077</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	110	106	325
- to replace existing assets	1,565	1,328	1,435
Increase (decrease) in reserves	14	14	3
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,689</b>	<b>1,448</b>	<b>1,763</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(786)</b>	<b>(687)</b>	<b>(686)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

Proposed Capital Expenditure Projects for Land Transport

Activity	2016-17 Annual Plan 000's	2016-17 Long Term Plan 000's	Variance 000's	Reason
<b>Non-Subsidised Roading</b>				
Footpath	32	32	-	
Seal Extension (Subject to council approval)	220	-	220	Council have included loan funded budget for seal extension should a contribution of 60% be provided
Urban Kerb & Channel	32	32	-	
<b>Non-Subsidised Roading Total</b>	<b>284</b>	<b>65</b>	<b>219</b>	
<b>Subsidised Roading</b>				
Drainage Renewals	67	67	(1)	
Emergency Reinstatement - Storm Damage	260	263	(3)	
Minor Improvements	105	106	(1)	
Network Asset Management	-	-	-	
Ngarue Road bridge to culvert conversion	120	-	120	LTP year 1 budget carried forward due to project delay
Pavement Rehabilitation	194	196	(2)	
Sealed Resurfacing	392	395	(4)	
Seismic Assessments for Bridges	166	168	(2)	
Traffic Services Renewals	45	45	-	
Unsealed road metalling and rehab	128	130	(1)	
<b>Subsidised Roading Total</b>	<b>1,476</b>	<b>1,370</b>	<b>106</b>	
<b>Grand Total</b>	<b>1,760</b>	<b>1,435</b>	<b>326</b>	

## Investments

### What we do and why:

The investment activity provides for Council’s ownership stake in Council Controlled Organisations (CCOs), namely BOPLASS 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 Ōpōtiki 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.

### This significant activity includes:

#### BOPLASS Ltd

BOPLASS 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, Ōpōtiki 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’s 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 CCOs 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 CCOs at both a governance and operational level with a view to ensure they continue be about advancing common objectives.



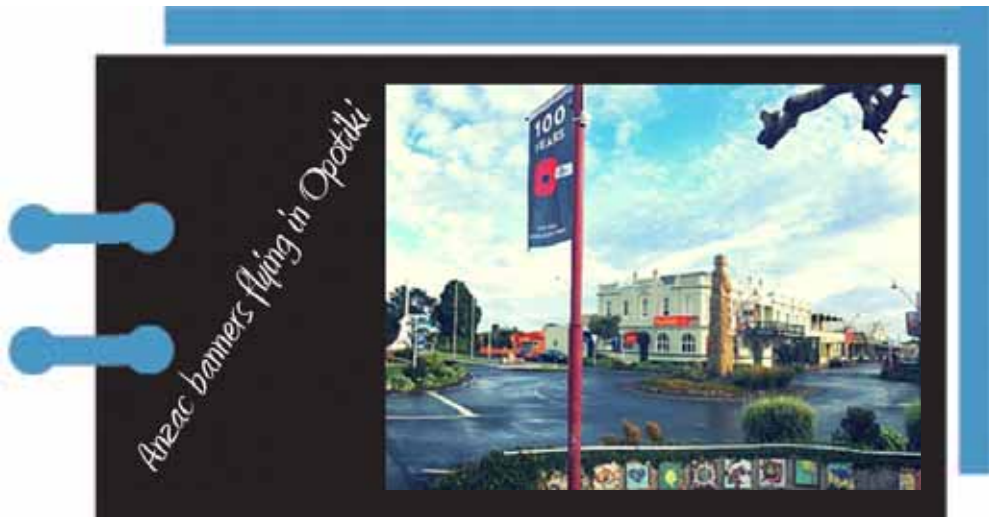
Levels of service:

Key Performance Indicator	Data Source	Actual Performance 2014/15	Target for 2015/16	Target for 2016/17
<b>BOPLASS</b>				
Investigate new joint procurement initiatives for goods and service for BOPLASS councils	BOPLASS performance report	Achieved	A minimum of four new procurement initiatives investigated	4
Communication	BOPLASS performance report	Achieved	Communicate with each shareholding Council at appropriate levels with a least one meeting with each Executive Leadership Team	100%
<b>Toi-EDA</b>				
Develop and implement a strategy and annual work plan that supports and develops key sectors in the Eastern Bay economy to grow employment and wealth	Toi-EDA Strategic Plan	New measure for 2015-25 LTP	80% achievement of Work Plan actions	80% achievement of Work Plan actions
Represent the Eastern Bay in all relevant wider economic development activities, planning strategies and initiatives.	Bay of Plenty Regional Council regional plan submissions. Regional Governance and Management Group minutes	New measure for 2015-25 LTP	Submissions lodged on all regional and EBOP district plans. Active participation in 80% of Regional Governance Group and Management Group meetings	Submissions lodged on all regional and EBOP district plans. Active participation in 80% of Regional Governance Group and Management Group meetings

## Financial Information:

## Funding Impact Statement for 2015-16 for Investments

	LTP 2015/2016 \$000's	LTP 2016/2017 \$000's	Budget 2016/2017 \$000's
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	80	81	103
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	19	19	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	-	-	-
<b>Total Operating Funding (A)</b>	<b>99</b>	<b>100</b>	<b>103</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	54	54	48
Finance Costs	-	-	-
Internal charges and overheads applied	45	46	55
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>99</b>	<b>100</b>	<b>103</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



# 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 additional 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 the 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 AP 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 2015/16 financial year. These projects have been restated in the 2016-17 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

	LTP 2015/2016	LTP 2016/2017	Budget 2016/2017
<b>Revenue</b>			
Rates Revenue	9,715	10,269	10,191
Subsidies	4,740	4,925	6,429
Fees and Charges	1,407	1,471	1,378
Dividend & Subvention Income	-	-	-
Finance Income	119	61	203
Miscellaneous	-	-	63
<b>Total Revenue</b>	<b>15,981</b>	<b>16,726</b>	<b>18,264</b>
<b>Expenditure</b>			
Other Expenses	6,702	7,122	6,897
Depreciation and Amortisation	2,464	2,571	2,508
Employee Benefit Costs	3,148	3,218	3,707
Finance Costs	281	392	286
<b>Total Expenditure</b>	<b>12,595</b>	<b>13,303</b>	<b>13,398</b>
<b>Net Surplus</b>	<b>3,386</b>	<b>3,423</b>	<b>4,866</b>
<b>Other Comprehensive Income</b>			
Gain on Asset Revaluations	51	6,775	6,720
<b>Total Other Comprehensive Income</b>	<b>51</b>	<b>6,775</b>	<b>6,720</b>
<b>Total Comprehensive Income</b>	<b>3,437</b>	<b>10,198</b>	<b>11,586</b>

Prospective Statement of Changes in Equity

	LTP 2015/2016	LTP 2016/2017	Budget 2016/2017
Equity balance at 1 July	178,048	181,485	185,255
Comprehensive income for year	3,437	10,198	11,586
<b>Equity Balance 30 June</b>	<b>181,485</b>	<b>191,683</b>	<b>196,841</b>
<b>Components of Equity</b>			
Retained Earnings at 1 July	126,867	132,612	136,863
Net Surplus/(Deficit)	3,386	3,423	4,866
Retained earnings 30 June	129,755	135,597	141,454
Asset Revaluation Reserves at 1 July	50,016	50,010	49,987
Revaluation Gains	51	6,775	6,720
Revaluation Reserves 30 June	50,067	56,785	56,707
Special Funded Reserves at 1 July	1,165	(1,137)	(1,595)
Transfers to / (from) reserves	498	438	275
Council created Reserves 30 June	1,663	(699)	(1,320)
Trust Funds at 1 July	-	-	-
Transfers to / (from) reserves	-	-	-
Council created Reserves 30 June	-	-	-
<b>Equity at 30 June</b>	<b>181,485</b>	<b>191,683</b>	<b>196,841</b>

## Prospective Statement of Financial Position

	LTP 2015/2016	LTP 2016/2017	Budget 2016/2017
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	64	63	774
Debtors & Other Receivables	3,167	3,214	3,193
Other Financial Assets	1,348	1,286	1,125
<b>Total Current Assets</b>	<b>4,579</b>	<b>4,563</b>	<b>5,092</b>
<b>Non-Current Assets</b>			
Investment Property	2,366	2,423	2,366
Other Financial Assets	21	21	79
Property Plant & Equipment	20,181	22,580	21,226
Infrastructural Assets	163,369	174,806	177,381
Intangible Assets	8	8	81
<b>Total Non-Current Assets</b>	<b>185,945</b>	<b>199,838</b>	<b>201,133</b>
<b>TOTAL ASSETS</b>	<b>190,524</b>	<b>204,401</b>	<b>206,225</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	3,221	3,269	3,081
Employee Benefit Liabilities	295	302	326
<b>Total Current Liabilities</b>	<b>3,516</b>	<b>3,571</b>	<b>3,407</b>
<b>Non-Current Liabilities</b>			
Borrowings	5,174	8,798	5,797
Provisions	349	349	180
<b>Total Non-Current Liabilities</b>	<b>5,523</b>	<b>9,147</b>	<b>5,977</b>
<b>TOTAL LIABILITIES</b>	<b>9,039</b>	<b>12,718</b>	<b>9,384</b>
<b>EQUITY</b>			
Retained Earnings	129,755	135,597	141,454
Asset Revaluation Reserves	50,067	56,785	56,707
Special Funded Reserves	1,663	(699)	(1,320)
Trust Funds	-	-	-
<b>TOTAL EQUITY</b>	<b>181,485</b>	<b>191,683</b>	<b>196,841</b>



## Prospective Statement of Cash Flows

	LTP 2015/2016	LTP 2016/2017	Budget 2016/2017
<b>Cashflow from Operating Activities</b>			
<b>Cash was provided from:</b>			
Rates	9,715	10,223	10,191
Grants & Subsidies	4,740	4,925	6,429
Fees and Charges	1,407	1,471	1,378
Interest and dividends from investments	119	61	203
Other Revenue	-	-	63
	<b>15,981</b>	<b>16,680</b>	<b>18,264</b>
<b>Cash was disbursed to:</b>			
Payments Staff & Suppliers	9,849	10,286	10,604
Finance Costs	281	392	286
	<b>10,130</b>	<b>10,678</b>	<b>10,890</b>
<b>Net Cashflow from Operating Activity</b>	<b>5,851</b>	<b>6,002</b>	<b>7,374</b>
<b>Cash was provided from:</b>			
Proceeds Sale of Assets	-	-	-
Proceeds from Investments	2,000	500	4,000
	<b>2,000</b>	<b>500</b>	<b>4,000</b>
<b>Cash was disbursed to:</b>			
Purchase of Assets	7,091	9,689	11,896
Purchase of Investments	498	438	275
	<b>7,589</b>	<b>10,127</b>	<b>12,171</b>
<b>Net Cashflow from Investing Activity</b>	<b>(5,589)</b>	<b>(9,627)</b>	<b>(8,171)</b>
<b>Cashflow from Financing Activities</b>			
Loans Raised	5,174	3,624	797
	<b>5,174</b>	<b>3,624</b>	<b>797</b>
<b>Cash was disbursed to:</b>			
Loan Repayments	5,436	-	-
	<b>5,436</b>	<b>-</b>	<b>-</b>
<b>Net Cashflow from Financing Activity</b>	<b>(262)</b>	<b>3,624</b>	<b>797</b>
Net Increase (Decrease) in Cash Held	-	(1)	-
Add Opening Cash bought forward	64	64	774
<b>Closing Cash Balance</b>	<b>64</b>	<b>63</b>	<b>774</b>
Closing Balance made up of Cash and Cash Equivalents	64	63	774

## Prospective Capital Expenditure Programme

Activity Capex by Type	Levels of		
	Service	Growth	Renewal
Community Facilities	1,820	845	125
District Plan	-	-	-
Economic Development	-	2,510	-
Investments	-	-	-
Land Transport	325	-	1,435
Leadership	-	-	-
Regulation & Safety	-	-	-
Solid Waste Management	-	-	-
Stormwater	410	-	-
Wastewater	200	-	2,423
Support Services	30	-	260
Treasury	-	-	-
Community Development	-	130	-
Water Supplies	59	574	750
	<u>2,844</u>	<u>4,059</u>	<u>4,993</u>

## Prospective Statement of Internal Borrowing

Activity	Opening Balance 01/07/2016	Additional Funds Borrowed	Funds Repaid	Closing Balance 30/06/2017	Interest Paid
Community Development	-	130	-	130	3
Community Facilities	1,733	1,093	(87)	2,739	101
District Plan	-	(4)	-	(4)	-
Economic Development	-	14	-	14	-
Investments	-	-	-	-	-
Land Transport	51	164	(3)	212	6
Leadership	-	(15)	-	(15)	-
Regulation & Safety	-	(7)	-	(7)	-
Solid Waste Management	73	-	(4)	69	3
Stormwater	589	400	(29)	960	35
Support Services	360	37	(18)	379	17
Wastewater	1,146	2,455	(57)	3,544	106
Water Supplies	3,165	798	(158)	3,805	157
	<u>7,117</u>	<u>5,065</u>	<u>(356)</u>	<u>11,826</u>	<u>427</u>

**Council Reserve Funds**

<b>Special Reserves</b>	<b>Opening Balance 01/07/2016</b>	<b>Transfer to Reserve</b>	<b>Transfer from Reserve</b>	<b>Closing Balance 30/06/2017</b>
Cash in lieu of reserves	144	8	-	152
Car Parking Reserve	4	-	-	4
General Purpose Reserve (Electricity Proceeds)	35	-	-	35
Development Reserve - Recreational Facilities	375	20	-	395
Road Upgrading	87	4	-	91
District Plan	81	4	-	85
	<b>726</b>	<b>36</b>	<b>-</b>	<b>762</b>

<b>Treasury Reserves</b>	<b>Opening Balance 01/07/2016</b>	<b>Transfer to Reserve</b>	<b>Transfer from Reserve</b>	<b>Closing Balance 30/06/2017</b>
Community Facilities	75	3	-	78
Economic Development	-	-	-	-
Land Transport	60	3	-	63
Leadership	15	1	(15)	1
Solid Waste Management	9	-	-	9
Stormwater	16	1	-	17
Support Services	5	-	-	5
Wastewater	144	6	-	150
Water Supplies	192	9	-	201
	<b>516</b>	<b>23</b>	<b>(15)</b>	<b>524</b>

<b>Depreciation Reserves</b>	<b>Opening Balance 01/07/2016</b>	<b>Transfer to Reserve</b>	<b>Transfer from Reserve</b>	<b>Closing Balance 30/06/2017</b>
Community Development	-	-	-	-
Community Facilities	21	231	(212)	40
Economic Development	(17)	7	-	(10)
Land Transport	(172)	1,342	(1,438)	(257)
Leadership	-	-	-	-
Regulation & Safety	(16)	7	-	(8)
Solid Waste Management	9	17	(4)	22
Stormwater	159	157	(29)	286
Support Services	247	333	(355)	226
Wastewater	(323)	231	(2,480)	(2,573)
Water Supplies	286	289	(908)	(333)
	<u>195</u>	<u>2,614</u>	<u>(5,426)</u>	<u>(2,606)</u>

<b>Asset Revaluation Reserves</b>	<b>Opening Balance 01/07/2016</b>	<b>Transfer to Reserve</b>	<b>Transfer from Reserve</b>	<b>Closing Balance 30/06/2017</b>
<i>Operational Assets</i>				
Land	79	-	-	79
Buildings	139	15	-	154
<i>Infrastructural Assets</i>				
Roading	33,092	4,166	-	37,257
Roading Components	5,840	735	-	6,576
Water Systems	3,512	562	-	4,073
Sewerage Systems	2,421	486	-	2,906
Stormwater Systems	4,622	358	-	4,980
Harbour Development	-	-	-	-
<i>Restricted Assets</i>				
Land	-	175	-	175
Buildings	334	173	-	507
	<u>50,038</u>	<u>6,669</u>	<u>-</u>	<u>56,707</u>

# Accounting Policies

## STATEMENT OF ACCOUNTING POLICIES FOR THE 2016-17 ANNUAL PLAN

### REPORTING ENTITY

Ōpōtiki District Council (the Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations include the LGA and the Local Government (Rating) Act 2002.

The Council provides local infrastructure, local public services, and performs regulatory functions to the community. The Council does not operate to make a financial return.

The Council has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The prospective financial statements of the Council are for the year commencing July 2016.

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

### BASIS OF PREPARATION

#### Statement of compliance

The Prospective Financial Statements have been prepared in accordance with the requirements of the LGA which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The prospective financial statements have been prepared to comply with PBE Standards for a Tier 2 entity. The Council qualifies for the Tier 2 exemptions as it does not have debt or equity instruments that are traded in a public market nor hold assets in a fiduciary capacity for a broad group of outsiders; and has total expenses between \$2 million and \$30 million. These financial statements comply with PBE Standards.

The financial statements use forecast opening balances for the period ending 30 June 2016 and estimates have been restated accordingly if required.

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

The Council authorised the prospective financial statements on the date the plan was adopted.

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

#### 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 the Council 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.

### **Changes to financial reporting standards**

In May 2013, the External Reporting Board issued a new suite of PBE accounting standards for application by public sector entities for reporting periods beginning on or after 1 July 2014. The Council has applied these standards consistently in preparing the 2016/17 Annual Plan.

In October 2014, the PBE suite of accounting standards was updated to incorporate requirements and guidance for the not-for-profit sector. These updated standards apply to PBEs with reporting periods beginning on or after 1 April 2015. The Council has applied these updated standards in preparing the financial statements contained in this Annual Plan.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **Revenue**

Revenue is measured at the fair value.

The specific accounting policies for significant revenue items are explained below:

#### ***Exchange Transactions***

Exchange transactions are transactions where the Council receives assets or services, or has liabilities extinguished, and directly gives approximately equal value to another entity in exchange.

Specific accounting policies for major categories of exchange revenue transactions are listed below.

#### ***Interest and dividends***

Interest income is recognised using the effective interest method. Interest income on an impaired financial asset is recognised using the original effective interest rate.

Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

#### ***Other gains and losses***

Other gains and losses includes fair value gains and losses on financial instruments at fair value through surplus or deficit, unrealised fair value gains and losses on the revaluation of investment properties and realised gains and losses on the sale of property, plant and equipment (PPE) held at cost.

#### ***Non-Exchange Transactions***

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, Council either receives value from or gives value to another entity without directly giving or receiving approximately equal value in exchange, or where the value given or received is not able to be accurately measured.

An inflow of resources from a non-exchange transaction, whether this be an asset or revenue, is only recognised if a liability is not also recognised for that particular asset or revenue.

A liability is only recognised to the extent that the present obligations have not been satisfied. A liability in respect of a transferred asset is recognised only when the transferred asset is subject to a condition, such as a condition for the asset to be consumed as specified and/or that future economic benefits or service potential must be returned to the owner.

Specific accounting policies for major categories of non-exchange revenue transactions are listed below.

## *Accounting Policies*

### *Rates revenue*

The following policies for rates have been applied:-

- General rates, targeted rates (excluding water-by-meter) and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers the effect of payment by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue
- Rates arising from late payment penalties are recognised as revenue when rates become overdue
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy
- Rates collected on behalf of Bay of Plenty Regional Council (BOPRC) are not recognised in the financial statements as the Council is acting as agent for BOPRC.

### *New Zealand Transport Agency Roading Subsidies*

The Council receives funding assistance from New Zealand Transport Agency (NZTA), which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

### *Other Grants Received*

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

### *Building and Resource Consent Revenue*

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

### *Sale of goods*

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

### *Provision of Commercially based Services*

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date.

### *Infringement Fees and Fines*

Infringement Fees and Fines mostly relate to fees and fines for use of library books. The fair value is determined based on the probability of collecting fines, which is estimated by considering the collection history of fines over the preceding 2-year period.

### *Vested or donated physical assets*

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control over the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developers, the fair value is based on the construction price information provided by the property developer.

For long-lived assets that must be used for a specific use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if the Council expects that it will need to return or pass the asset to another party.

#### *Donated and Bequeathed Financial Assets*

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability released to revenue as the conditions are met (e.g. as the funds are spent for the nominated purpose).

#### *Direct charges*

Rendering of services at a price that is not approximately equal to the value of the service provided by the Council or Group is considered a non-exchange transaction. This includes rendering of services where the price does not allow the Council to fully recover the cost of providing the service (such as resource consents, building consents, water connections and dog licencing, etc.), and where the shortfall is subsidised by income from other activities, such as rates. Generally there are no conditions attached to such revenue.

Revenue from such services is recognised when the Council or Group issues the invoice or bill for the service. Revenue is recognised at the amount of the invoice or bill, which is the fair value of the cash received or receivable for the service. Revenue is recognised by reference to the stage of completion of the service to the extent that the Council or Group has an obligation to refund the cash received from the service (or to the extent that the customer has the right to withhold payment from the Council or Group for the service) if the service is not completed.

#### **Construction Contracts**

Contract revenue and contract costs are recognised as revenue and expenses respectively by reference to the stage of completion of the contract at balance date. The stage of completion is measured by reference to the contract costs incurred up to balance date as a percentage of total estimated costs for each contract.

Contract costs include all costs directly related to specific contracts, costs that are specifically chargeable to the customer under the terms of the contract, and an allocation of overhead expenses incurred in connection with the group's construction activities in general.

An expected loss on construction contracts is recognised immediately as an expense in the surplus or deficit.

Where the outcome of a contract cannot be reliably estimated, contract costs are recognised as an expense as incurred. When it is probable that the costs will be recovered, revenue is recognised to the extent of costs incurred.

Construction work in progress is stated at the aggregate of contract costs incurred to date plus recognised profits less recognised losses and progress billings. If there are contracts where progress billings exceed the aggregate costs incurred plus profits less losses, the net amounts are presented as a liability.

#### **Borrowing Costs**

Borrowing costs are recognised as an expense in the period in which they are incurred.

#### **Grant Expenditure**

Non-discretionary grants 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.



## *Accounting Policies*

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

### **Income Tax**

The Council 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.

### **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, the Council 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 the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term or 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.

### **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**

Short-term debtors and other receivables are recorded at their face value, less any provision for impairment.

Impairment of a receivable is established when there is objective evidence that the Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership or liquidation, and default in payments are considered indicators that the debt is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. 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 surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account for receivables. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due).

### **Other financial assets**

Financial assets are initially measured 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 investments are recognised on trade-date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired, or have been transferred and the Council has 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
- fair value through other comprehensive revenue and expense.

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.

The Council does not anticipate holding 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. The Council'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 derecognized are recognised in the Prospective Statement of Financial Income.

Loans to community organizations made by the Council at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for 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 the Council has the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

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

#### *Fair value through other comprehensive revenue and expense*

Financial assets at fair value through other comprehensive revenue and expense 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. The Council includes in this category:

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

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

## *Accounting Policies*

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

### *Derivative financial instruments*

Derivative financial instruments are used to manage exposure to foreign exchange and interest rate risks arising from financing activities. In accordance with its treasury policy, the Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value each balance date. The resulting gain or loss is recognised in surplus or deficit as part of finance costs.

### **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 the Council will not be able to collect amounts due according to the original terms. Significant financial difficulties of the debtor/issuer, probability that the debtor/issuer will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the 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 surplus or deficit.

When the receivable is uncollectable, 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 revenue and expense*

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 revenue and expense, 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 revenue and expense 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.

### **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 (PPE)**

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 the Council 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 the Council. 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 carry amount does not differ materially from fair value, and at least every three years. All other asset classes are carried at depreciated historical cost. The Council 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.

The Council 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 surplus or deficit will be recognised first in the Statement of Comprehensive Revenue and Expense 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 the Council and the cost of the item can be measured reliably.

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

Property, plant and equipment are 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 reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

#### *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

## Accounting Policies

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

Asset class	Useful life	Depreciation rate
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%
Fixed plant at Refuse Recovery Center	30 years	3.33%
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	0.5% - 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	1.5% - 4.0%
River protection works	100 years	1.0%

Open drains 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.

### *Subsequent costs*

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost can be measured reliably.

The cost of day-to-day servicing of property, plant and equipment are recognized in the surplus or deficit as they are incurred.

### **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 the Council 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 statement of comprehensive revenue and expense.

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 statement of comprehensive revenue and expense.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of comprehensive revenue and expense.

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 surplus or deficit extra, a reversal of the impairment loss is also recognised in the statement of comprehensive revenue and expense.

For assets not carried at a revalued amount the reversal of an impairment loss is recognised in the statement of comprehensive revenue and expense.

### **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.

## *Accounting Policies*

After initial recognition, the Council 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 statement of comprehensive revenue and expense.

### **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 the Council 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 the Council 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.

The Council 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 the Council anticipates it will be used by staff to cover those future absences.

#### *Long-term employee entitlements*

Entitlements that are due to be settled beyond 12 months after the end of the period in which the employee renders the service, 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; and
- 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 statement of comprehensive revenue and expense as incurred.

### **Provisions**

The Council 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**

The Council operated a landfill at Woodlands Road Ōpōtiki. This has closed but the Council 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 the Council 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
- Asset revaluation reserves
- Fair value through other comprehensive revenue and expense reserves.

### **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 the Council.

Restricted reserves are those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council 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 revenue and expense**

This reserve comprises the cumulative net change in the fair value of fair value through comprehensive revenue and expense 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.

### **Budget figures**

The budget figures are those approved by the Council at the beginning of the year in the annual plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

### **Cost allocation**

The Council has derived the cost of service for each significant activity of the Council 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, the Council 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. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### Infrastructural assets

There are a number of assumptions and estimates used when performing the depreciated replacement cost valuations in respect of infrastructural assets.

These include:

- The physical deterioration and condition of asset, for example, the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition-modelling assessments of underground assets
- Estimating any obsolescence or surplus capacity of an asset
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the Prospective Statement of Comprehensive revenue and expense. To minimise this risk, Council's infrastructural asset's useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience
- Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which provides Council with further assurance over its useful life estimates. Experienced independent valuers perform Council's infrastructural asset revaluations.

#### Landfill aftercare provision

As operator of the Woodlands Road landfill site, Council has an obligation to ensure the ongoing maintenance and monitoring services at this landfill site after closure. A landfill aftercare provision has been recognised as a liability in the Prospective Statement of Financial Position. Provision is made for the present value of post closure costs expected to be incurred in restoring the area to its former status. The calculated cost is based on estimates of future site maintenance, supervision and monitoring costs. The estimated length of time needed for post closure care for the Woodlands Road landfill site is 28 years, to 30 June 2035.

### **Critical judgments in applying accounting policies**

Management has exercised the following critical judgments in applying accounting policies:

#### Classification of property

The Council owns land and buildings previously occupied by the Council Depot. A portion of the property was leased and this portion was classified as investment property. The property is currently being redeveloped and the entire property is now to be classified as investment property with the exception of the previous building, which has been classified as non-current asset held for sale.

**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.

**Assumptions underlying prospective financial information**

The financial information presented within these policies and documents is prospective financial information in terms of FRS 42: Prospective Financial Information. The purpose for which it has been prepared is to enable the public to participate in the decision making processes as to the services to be provided by the Ōpōtiki District Council over the next financial year and to provide a broad accountability mechanism of the Council to the community.

The reader is referred to a full list of underlying assumptions adopted with the 2015-25 Long Term Plan.





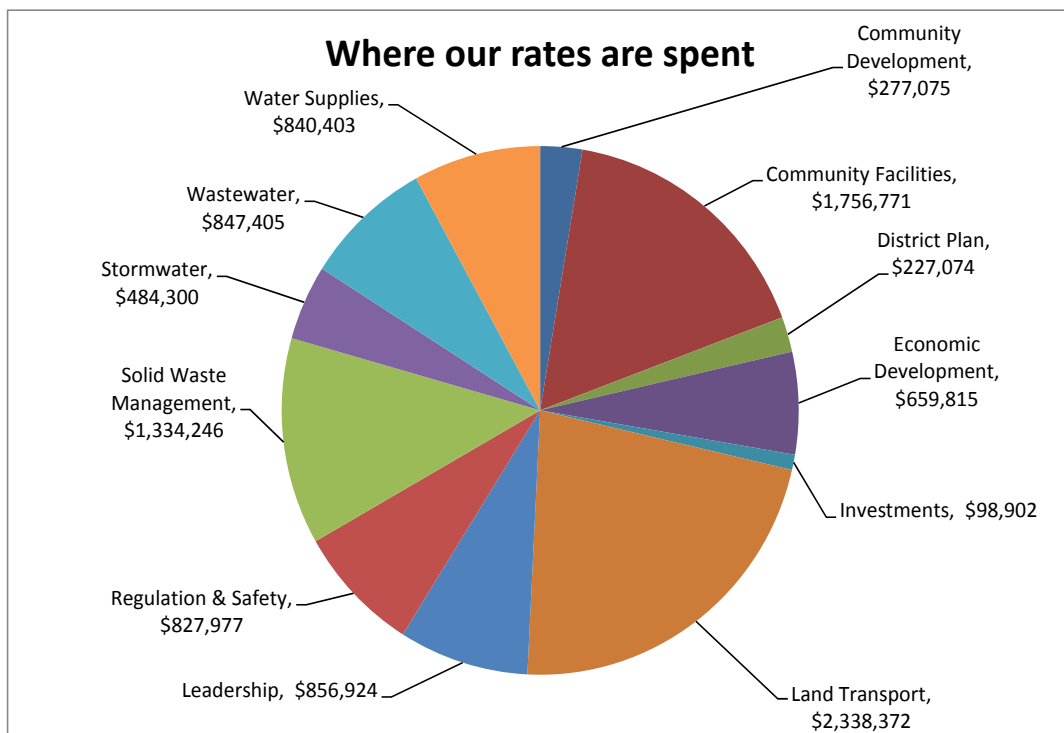
# Funding Impact Statement

The funding impact statement provides an overview of how the 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 Ōpōtiki District Council's funding is provided contained in the following information.



**Funding Impact Statement for 2016-17 (Whole of Council)**

	LTP 2015/2016	LTP 2016/2017	Budget 2016/2017
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	7,847	8,271	8,272
Targeted rates (other than a targeted rate for water supply)	1,868	1,999	1,919
Subsidies and grants for operating purposes	927	953	1,000
Fees, charges, and targeted rates for water supply	1,407	1,471	1,378
Interest and dividends from investments	119	61	203
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	63
<b>Total Operating Funding (A)</b>	<b>12,168</b>	<b>12,755</b>	<b>12,835</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	9,848	10,333	10,604
Finance Costs	281	392	286
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>10,129</b>	<b>10,725</b>	<b>10,890</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,039</b>	<b>2,030</b>	<b>1,945</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	3,812	3,973	5,429
Development and financial contributions	-	-	-
increase (decrease) in debt	(262)	3,624	797
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
<b>Total sources of capital funding (C)</b>	<b>3,550</b>	<b>7,597</b>	<b>6,226</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	1,916	1,245	4,059
- to improve the level of service	2,855	3,655	2,844
- to replace existing assets	2,320	4,789	4,993
Increase (decrease) in reserves	498	438	275
Increase (decrease) of investments	(2,000)	(500)	(4,000)
<b>Total applications of capital funding (D)</b>	<b>5,589</b>	<b>9,627</b>	<b>8,171</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(2,039)</b>	<b>(2,030)</b>	<b>(1,945)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

The following rates are proposed to be set and assessed within the District for the 2016/17 year:

### **District Wide Rates**

#### **1 General Rates**

A general rate set under section 13 of the Local Government (Rating) Act 2002 for the purposes of providing all or some of the cost of the Council activities set out in this 2016/17 Annual Plan.

For the 2016/17 year this rate will be 0.3881 cents per dollar (including GST) based on the rateable capital value of all land within the district.

#### **2 Uniform Annual General Charge**

A rate set under section 15 of the Local Government (Rating) Act 2002 on each rating unit within the district. See definition below. This rate is for the purpose of providing some of the cost the Council activities set out in this 2016/17 Annual Plan.

For the 2016/17 year this rate will be \$619.64 (including GST).

### **Definitions:**

#### **Separately Used or Inhabited Parts of a Rating Unit**

Definition: A separately used or inhabited parts of a rating unit is defined as –

Any part of a rating unit that is, or is able to be, separately used or inhabited by the owner or by any other person or body having the right to use or inhabit that part by virtue of a tenancy, licence or other agreement.

Examples of separately used or inhabited parts of a rating unit:

- For residential rating units, each self-contained household unit is considered a separately used or inhabited part. Each situation is assessed on its merits, but factors considered in determining whether an area is self-contained would include the provision of independent facilities such as cooking/kitchen or bathroom, and its own separate entrance
- Residential properties, where a separate area is used for the purpose of operating a business, such as a medical or dental practice. The business area is considered a separately used or inhabited part.

These examples are not considered inclusive of all situations.

### **Targeted Rates**

#### **3 Communities of Interest**

A targeted rate set under section 16 of the Local Government (Rating) Act 2002 for specific groups of ratepayers that receive a greater benefit from certain activities. The rate is set differentially on all rateable rating units as follows:

##### **(a) Residential Communities of Interest**

This targets a charge for certain activities to the Ōpōtiki Town Ward plus all rating units less than 0.5 hectares outside the Ōpōtiki Town Ward on the seaward side of the area commencing from 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, Verralls 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, Stump Road, line bisecting Tablelands and Tirohanga Road to Te Wakanui Road, Te Wakanui Road concluding at intersection with State Highway 35. The activities include litter control, playgrounds, compliance, economic development, animal control, and stormwater.

## Funding Impact Statement

For the 2016/17 year this rate will be \$50.43 per rating unit.

### (b) Rural Communities of Interest

This targets a charge for certain activities in the rural areas of the district excluding properties included in the residential communities of interest, and commercial/industrial communities of interest. The activities include rural stormwater, cycleway, economic development, compliance, and rural litter control.

For the 2016/17 year this rate will be \$35.94 per rating unit.

### (c) Commercial/Industrial Communities of Interest

This targets a charge for certain activities to rating units where the land use is commercial or industrial. The activities include cycleway, litter control, stormwater, economic development, compliance, property, tourism, and health.

For the 2016/17 year this rate will be \$907.28 per rating unit.

## 4 Water Supply Rates

A targeted rate set under section 16 of the Local Government (Rating) Act 2002 for water supply operations of a fixed amount per separately used or inhabited part of a rating unit. The purpose of this rate is to fund water supplies for Ōpōtiki/Hikutaia, Te Kaha and Ōhiwa.

The purpose of this rate is to fund the maintenance, operation and capital upgrades of water supplies and treatment in those parts of the districts where these systems are provided.

The rate is subject to differentials as follows:-

- (a) A charge per separately used or inhabited part of a rating unit connected in the Ōpōtiki/Hikutaia, Te Kaha and Ōhiwa communities.
- (b) A half-charge per rating unit which is serviceable in the above locations.

For this rate:

- “Connected” means a rating unit to which water is supplied.
- “Serviceable” means a rating unit to which water is not being supplied, but the property is situated within 100 metres of the water supply.

For the 2016/17 year these rates will be:

	WATER RATES	
	Connected	Serviceable
Ōpōtiki/Hikutaia	288.09	144.04
Te Kaha	473.97	236.99
Ōhiwa	1,063.60	531.80

## 5 Metered Water Rate

A targeted rate under Section 19 of the Local Government (Rating) Act 2002 per cubic metre of water supplied, as measured by cubic metre, to any property that is connected to one of the water supplies in Ōpōtiki, Te Kaha or Ōhiwa Districts.

	METERED WATER
	Connected
Ōpōtiki/Hikutaia	57.0 cents per cubic metre
Te Kaha	\$1.00 per cubic metre
Ōhiwa	\$1.00 per cubic metre

## 6 Sewerage Rates

A targeted rate set under Section 19 of the Local Government (Rating) Act 2002 for the Council's sewage disposal function of fixed amounts in relation to which the Council's sewage disposal service is provided or available as follows:

The purpose of this rate is to fund the maintenance, operation and capital upgrades of sewerage collection, and treatment and disposal systems in those parts of the district where these systems are provided.

This rate is subject to differentials as follows

- (a) A charge of per separately used or inhabited part of a rating unit connected.
- (b) A charge per pan within the separately used or inhabited part of a rating unit for each pan where there are multiple connections.
- (c) A charge per rating unit which is serviceable but not connected.

For this rate:

- "Connected" means the rating unit is connected to a public sewerage system.
- "Serviceable" means the rating unit is not connected to a public drain, but the property is situated within 30 metres of such a drain.
- A rating unit used primarily as a residence for one household is treated as not having more than one pan
- For multiple connections each pan will be rated at 80 percent of the full charge.

For the 2016/17 year these rates will be:

A uniform targeted rate on the capital value of all rateable land in the Ōpōtiki stormwater catchment area.

	SEWERAGE	RATES (GST INCL)	
	Connected	Serviceable	Multi-connection
Ōpōtiki	372.31	186.15	297.84
Waihau Bay	604.17	302.09	

### (d) Waioeka Wastewater Extension Charge

A targeted rate set under section 16 of the Local Government (Rating) Act 2002 for each property connected to the wastewater extension to Factory Road, Ōpōtiki of \$24,442.68.

## 7 Refuse Collection Rate

A targeted rate set under section 16 of the Local Government (Rating) Act 2002 for the purposes of funding collection of household refuse in the Ōpōtiki district as follows:

The collection area is:

- Within the Ōpōtiki Ward with the exception of Dip Road, Crooked Road and State Highway 2 west of Baird Road
- Within the Waiotahi/Waioeka Ward for the Waiotahi Drifts Subdivision, Appleton Road, State Highway 2 between Waiotahi Drifts and Paerata Ridge Road, Whakaari Road and Paerata Ridge Road up to but excluding Thompson Road, Otara Road to Factory Road, Factory Road, Stoney Creek Road and Waioeka Road/State Highway 2 to rural number 126.

The rate is subject to differentials as follows:

- (a) A full charge of \$148.55 on each separately used or inhabited part of a rating unit (that is used or inhabited) within the collection area.
- (b) A half-charge of \$74.28 on each separate rating unit where the property is not used or inhabited within the collection area.



## *Funding Impact Statement*

### **Sources of funding for subsequent years**

The funding sources applied for 2016/17 will also apply for all the other years covered by the Plan. However, the specific rates applying for each other year of the plan, may vary.

### **Rating Base Information as at 30 June 2016**

Number of rating units – 5,678

Capital Value of all rating units - \$1,688,638,260

Land Value of all rating units - \$963,643,700

The rating base information disclosed is based on the rating base information as at the end of the proceeding year.



## Scheduled Rates

The following schedule details the rates for 2016-17 (excl GST).

Description	Land Liabile	Differential	Factor of Liability	Rate Value	Amount Sought
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### District Wide Rates

General	All rateable property	Uniform	Capital Value	0.3375 cents in the dollar	\$ 5,658,947
Uniform Annual General Charge	All rateable property	Uniform	Fixed amount per rating unit	\$538.82	\$ 2,613,195

### Targeted Rates

Opotiki/Hikutai Water	Service available	Service available/connected	Amount per SUIP	\$250.51 Connected	\$ 574,414
			Amount per rating unit	\$125.25 Available	
Te Kaha Water	Service available	Service available/connected	Amount per SUIP, per connection	\$412.15 Connected	\$ 129,625
			Amount per rating unit	\$206.08 Available	
Ohiwa Water	Service available	Service available/connected	Amount per SUIP	\$924.87 Connected	\$ 17,110
			Amount per rating unit	\$462.43 Available	
Opotiki Sewerage	Service available	Service available/connected	Amount per SUIP	\$323.75 Connected	\$ 541,561
			Amount per rating unit	\$161.87 Available	
			Amount per SUIP, per pan	\$258.99 Multiple	
Waihau Bay Sewerage	Service available	Service available/connected	Amount per SUIP	\$525.37 Connected	\$ 13,397
			Amount per rating unit	\$262.69 Available	
Refuse Collection	Service available	Service available/connected	Fixed amount per SUIP	\$129.18 Collected	\$ 280,728
			Amount per rating unit	\$64.59 Available	
Waioeaka Wastewater Extension	Service available	Service available/connected	Amount per rating unit	\$21,254.50 Connected	\$ 42,509

### Communities of Interest Rates

Residential	Residential property	Uniform	Amount per rating unit	\$43.85	\$ 85,770
Rural	Rural property	Uniform	Amount per rating unit	\$31.25	\$ 79,909
Commercial	Commercial/Industrial	Uniform	Amount per rating unit	\$788.94	\$ 153,750

Rating Examples

Excludes GST and BOPRC Rates.



# Fees and Charges

User fees and charges help fund 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.

Actual and reasonable costs as referred to in this document will vary, but will represent staff cost plus an allowance for overheads.

## Regulation and Safety

<b>Animal Management</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Dog Registration</b>		
The following fees apply to registration of dogs in the Ōpōtiki District		
Complete dog	\$110.00	\$110.00
Neutered dog	\$55.00	\$55.00
Working dog	\$40.00	\$40.00
<b>Penalty Late Payment</b>	\$55.00	\$55.00
Complete dog	\$27.50	\$27.50
Neutered dog	\$20.00	\$20.00
Working dog		
<b>Dog Pound &amp; Other Fees</b>		
<b>Seizure of dogs - charge per dog</b>		
1st occasion	\$45.00	\$45.00
2nd occasion	\$100.00	\$100.00
3rd & subsequent occasions	\$150.00	\$150.00
<b>Sustenance charge - per day per dog</b>	\$10.00	\$10.00
<b>Destruction/euthanasia - per dog</b>	\$45.00	\$45.00
<b>Replacement of registration tags</b>	\$5.00	\$5.00
<b>Implant of micro-chip transponder</b>	\$20.00	\$20.00
<b>Certified companion dogs, hearing dogs and guide dogs</b>	\$15.00	\$15.00
<b>Hireage of dog barking collar</b>	New service	\$15.00
<b>Droving Charges</b>		
<b>Collection Fee and Costs Incurred (plus Impounding cost if appropriate)</b> 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 <b>Note:</b> Costs for after-hours will be as billed.	At cost	At Cost
<b>Impounding of Stock</b>		
<b>Impounding of Stock - charge per stock</b>		
1st occasion	\$50.00	\$50.00
2nd occasion	\$100.00	\$100.00
3rd & subsequent occasions	\$150.00	\$150.00
<b>Sustenance Charge per Head of Stock per day</b>	\$15.00	\$15.00
- Advertising Fee for unclaimed stock	To be included in sale price	To be included in sale price
- Transport / horse float		

<b>Noise Control</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
Return of seized equipment	\$90.00	\$90.00

<b>Environmental Health</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Food premises &amp; other registrations</b>		
<b>Note: All additional inspections are \$145.00</b>		
Food premises, including hotels, taverns, tourist houses, premises with off-licence and club licence		
<b>Application for initial registration</b> 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 that 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	\$360.00
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	\$210.00
<b>Mobile Shop Registration</b>		
Application for Initial Registration of Mobile Shop This fee covers any initial consultation and advice, administration of setting up database in the register and pre-post registration inspection.	\$180.00	\$180.00
<b>Low Risk</b> - 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)
<b>High Risk</b> - 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. (Includes 1 inspection. The second and subsequent inspections are at cost).	\$90 (6 months) \$180 (12 months)	\$90 (6 months) \$180 (12 months)
<b>Hawkers License</b>		
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)
<b>Camping Grounds</b>		
<b>Application for Initial Registration</b> This fee covers any initial consultation and advice and administration of setting up database in the register and pre-post registration inspection.	\$235.00	\$235.00
<b>Renewal Registration</b> 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).	\$220.00	\$220.00
<b>Certificates of Exemptions</b> from camping ground regulations	\$235.00	\$235.00

*Fees and Charges*

<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Hairdressers</b>		
<b><u>Application for Renewal of Registration</u></b> 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
<b>Noting of Certificates</b>		
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
<b>Amusement Devices (fee set under legislation)</b>		
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
<b>Class 4 Gambling Venue</b>		
Application fee	\$450.00	\$450.00

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

<b>Sale and Supply of Alcohol</b>			
FEES AND CHARGES (All charges include GST)	Charges 1 July 2015		Charges 1 July 2016
<b>Alcohol licensing Fees – Set by Statute</b>			
Temporary Authority	\$296.70		\$296.70
Managers Certificate Application	\$316.25		\$316.25
Renewal Managers Certificate	\$316.25		\$316.25
Special Licence	Class 1 ( <i>1 large event: more than 3 medium events: more than 12 small events</i> )	\$575.00	\$575.00
	Class 2 ( <i>3 to 12 small events: 1 to 3 medium events</i> )	\$207.00	\$207.00
	Class 3 ( <i>1 or 2 small events</i> )	\$63.25	\$63.25
On Licence/renewal application	See below for new risk matrix fee structure		See below for new risk matrix fee structure
On Licence – BYO endorsed	See below for new risk matrix fee structure		See below for new risk matrix fee structure
Off Licence/renewal application	See below for new risk matrix fee structure		See below for new risk matrix fee structure
Club Licence/renewal application	See below for new risk matrix fee structure		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		See below for new risk matrix fee structure

### 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.



## Fees and Charges

Type	Class	Description
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
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 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	\$1,023.50	\$1,035.00
26 plus	Very High	\$1,207.50	\$1,437.50

<b>FEES AND CHARGES (All charges include GST)</b>		<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
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	\$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	\$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	\$57.50
	Fee payable to ARLA under section 65(2) of the Act for an extract from a register	\$57.50	\$57.50
Appeals	Fee payable to ARLA under section 154 of the Act (against a decision of a licensing committee)	\$517.50	\$517.50
	Fee payable to ARLA under section 81 of the Act (against a local alcohol policy)	\$57.50	\$57.50

<b>Resource Management Services</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>ALL CHARGES MINIMUM PLUS ACTUAL AND REASONABLE COSTS unless otherwise stated.</b>		
The actual and reasonable costs incurred by the Council will be charged for all applications. Therefore, a charge additional to the minimum charge may be made once the application has been determined. Actual and reasonable costs will also be charged for applications that are withdrawn. Charges are fixed under Section 36(1) of the Resource Management Act and are payable at the time of lodging the application.		
<b>Resource consent applications (see note above)</b>		
<b>Land use applications</b>	\$950.00	\$950.00
<ul style="list-style-type: none"> <li>• Non-notified</li> </ul>		
<ul style="list-style-type: none"> <li>• Notified /Limited requiring a hearing (includes private plan change, designation, and heritage order)</li> </ul>	Actual costs based on deposit \$3,500.00	Actual costs based on deposit \$3,500.00
<b>Land use applications</b>	\$600.00	\$600.00
<ul style="list-style-type: none"> <li>• Resource consent involving non-compliance of the Zone standards</li> <li>• Relocated dwellings</li> <li>• Removal of trees</li> </ul>		
<b>Subdivision:</b>		
1 – 2 Lots (non-notified)	\$1,500.00	\$1,500.00
1 – 2 Lots Notified /Limited notification requiring a hearing	Actual costs based on deposit \$3,500.00	Actual costs based on deposit \$3,500.00
<b>Subdivision:</b>		
3 – plus Lots	\$1,700.00	\$1,700.00
3 – plus Lots Notified/Limited notification requiring a hearing	Actual costs based on deposit \$3,500.00	Actual costs based on deposit \$3,500.00
<b>Hapu Partition</b> assessments	\$250.00	\$250.00
<b>Occupation Orders and other Maori Land Court Orders, preparation of reports by Planner and Building Control Officer (Includes on site if necessary)</b>	\$160.00	\$160.00
<u>Extra fee for urgent</u>	\$125.00	\$125.00
<b>Certificates and legal documents</b>		
Section 124 – Renewal of Resource Consent	\$400.00	\$400.00
Section 125 - Lapsing Consent Application	\$250.00	\$250.00
Section 127 – 132 Change Review or cancellation of consent conditions	\$950.00	\$300.00
Section 139 – Certificate of Compliance	\$450.00	\$450.00
Section 176 - Assessment of outline plan	\$550.00	\$550.00
- Outline plan waiver	\$250.00	\$250.00
Section 221 – Preparing consent notice	\$270.00	\$200.00 + legal costs
Section 221 – Change or cancellation of consent notice (221 (5))	\$950.00	\$300.00
Section 223 Survey Plan	\$100.00	\$100.00
Section 224 (c) Certification including compliance with consent	\$420.00	\$420.00
Section 224 (f) Certificate	\$50.00	\$50.00
All other certificates reviewing, preparing, signing including peer review	\$250.00	\$250.00

<b>FEES &amp; CHARGES (All charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>RESOURCE MANAGEMENT PLANS Fixed charge</b>		
<b>District Plan Purchase</b>	\$300.00	\$300.00
Or charged in components		
• Hard copy maps	\$125.00	\$125.00
• Hard copy District Plan	\$175.00	\$175.00
• Disc		\$10.00
<b>RESOURCE CONSENT CONDITIONS MONITORING Fixed charge</b>		
Monitoring of resource consent conditions per inspection	\$150.00	\$150.00
Plus mileage @ 95cents per kilometre (if appropriate)		
<b>LOCAL GOVERNMENT (SECTION 348)</b>		
Section 348 – Easement approvals and revocation	\$270.00	\$270.00

<b>Land Information Memorandum</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>FOLLOWING FEES ARE FIXED FEES</b>		
• Rural or residential	\$330.00	\$330.00
• Commercial/industrial	\$600.00	\$600.00
• Urgency fee (under 5 days)	\$160.00	\$160.00
<b>Copy of Certificate of Title</b>	\$30.00	\$30.00
	Plus \$5 for additional instruments	Plus \$5 for additional instruments

<b>Building Services</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Project Information Memorandum – PIM</b>		
It is recommended an owner apply for a PIM if they are considering carrying out building work and before lodging a building consent.		
All projects valued under \$50,000	\$130.00	\$130.00
All other projects valued over \$50,000	\$215.00	\$215.00
<b>Building Consents</b>		
<b>Note: additional inspections are charged at \$150.00 per inspection plus mileage of 95c/km if appropriate</b>		
<b>Category 1</b> Solid fuel burners, demolitions, decks & solar systems etc. (includes 1 inspection)	\$155.00	\$185.00
<b>Category 2</b> Carport, deck, septic tank /on-site effluent treatment disposal systems in accordance with the Bay of Plenty Regional Council requirements. (includes 1 inspection)	\$285.00	\$300.00
<b>Category 3</b> \$5,001 - \$20,000 Building work such as sleep-outs, garages, farm buildings <b>without</b> plumbing and drainage. (Includes 2 inspections)	\$675.00	\$750.00
<b>Category 4</b> \$5,001 - \$50,000 Building work such as sleep-outs, additions, garages and farm buildings including plumbing and drainage. (Includes 5 inspections)	\$850.00	\$850.00
<b>Category 5</b> \$50,001 - \$100,000 Large additions, alterations to dwellings, alterations to commercial buildings <b>without</b> plumbing and drainage. (Includes 9 inspections)	\$1,850.00	\$1,850.00
<b>Category 6</b> \$100,001 - \$300,000 New dwellings, large additions/alterations, commercial buildings with plumbing and drainage. (Includes 10 inspections)	\$2,360.00	\$2,360.00
<b>Category 7</b> Over \$300,000 - \$500,000 New dwellings, commercial buildings. (Includes 12 inspections)	\$3,450.00	\$3,450.00
<b>Category 8</b> Over \$500,000 New construction dwellings, commercial buildings		\$4,000 deposit plus actual and reasonable costs
<b>BCA Accreditation Levy (per application)</b> Per \$1,000 of work	\$1.00	\$1.50
<b>Government Levies</b>		
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.		
<b>Application for extension of time to start or completed building work</b> Building owners request for an extension of time to ensure that the building consent does not expire.	\$40.00	\$50.00
<b>Compliance Schedules</b> Applies to new buildings with certain automatic systems that require annual maintenance.	\$210.00	\$215.00

<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Following minimum charges plus actual and reasonable costs</b>		
<b><u>Application for Change of Use of a Building</u></b> 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
<b>Following minimum charges plus actual and reasonable costs</b>		
<b><u>Amendment to Consented Plans</u></b> Minor Changes Significant Changes	\$200.00	\$200.00
<b>WOF Inspection Existing Compliance Schedules (Auditing)</b>		
Audits	\$150.00	\$150.00
Building WOF Annual renewal Fee	\$45.00	\$45.00
<b>Certificate of Acceptance</b>		
Application for Certificate of Acceptance	\$1,000.00	\$1,000.00
Certificate of Public Use	\$150.00	\$150.00
Mileage	95c/km	95c/km
<b>Inspection Charges</b>		
An Inspection charge is levied if an extra Inspection is required.	\$150.00	\$150.00
Mileage	95c/km	95c/km
<b><u>Fencing of Swimming Pools</u></b> 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
<b><u>Request for Information - Regular</u></b> Annual subscription for the regular provision of copies or summaries of building consents, or applications or ancillary information:		
• Per month	\$50.00	\$50.00
• Per Year	\$200.00	\$200.00

*Fees and Charges*

<b>Engineering Charges</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
(a) Road, Street, Footpath and Infrastructure Damage <ul style="list-style-type: none"> <li>• Bond</li> <li>• Inspection Fee</li> </ul>	\$825.00 \$145.00	\$850.00 \$150.00
(b) Water Supply Connection Fee For Ōpōtiki, Ohiwa, Te Kaha plus actual costs of any additional materials, plant, and labour required.	\$290.00	\$300.00
(c) Sewer Connection Fee For Ōpōtiki plus actual costs of any additional materials, plant, labour required.	\$330.00	\$340.00
(d) Stormwater discharge Fee for discharge to land administrated by Council	\$230.00	\$240.00
(e) Vehicle Entrance – Approved Contractor	\$2,250.00	
<b>Specification</b>	<b>Entrance Description</b>	
R08	1 Lot – Residential	\$3,500.00
	2 Lots – Residential	\$4,000.00
R09	Heavy Industrial Single	\$9,500.00
	Heavy Industrial Double	\$13,500.00
	Light Industrial Single	\$9,000.00
	Light Industrial Double	\$13,000.00
R10	1 Lot – Existing Residential	\$3,500.00
	2 Lots – Existing Residential	\$4,000.00
R28	1 Lot – Rural Vehicle Entrance	\$5,000.00
	2-3 Lots – Rural Vehicle Entrance	\$6,000.00
Inspection Fee		\$150.00
<b>Entrance cost refundable if unapproved contractor used and entrance installed to specification.</b>		
(f) Peer Review Of engineering specifications	At cost	At cost
<b>Note:</b> Where costs exceed bonds applicants will be required to meet the difference after receiving invoice.		

## Community Facilities

<b>CBD and i-SITE Public Toilets Usage</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>i-SITE Showers</b>	\$5.00	\$3.00

<b>Hire of Reserve Land</b>
Leases or License for exclusive use of reserve land shall be determined by public tender or valuation. Community groups may be granted preferential exclusive use of reserve land where the reserve meets the groups specific requirements.
Temporary use of Council reserves for a commercial operation charged \$100.00 application fee plus \$50.00 per day. For example circus or similar.
A commercial concession may be granted for a food or beverage stall occupying less than 10 square metres to operate on reserve land - charge \$50 application fee, \$10 per day or \$50 per week.
No charge shall apply for A & P Association use of Showground's for annual show.

<b>Hire of Sports Pavilions</b>				
	<b>Cost / Session 1 July 2015</b>	<b>Cost / Hour 1 July 2015</b>	<b>Cost / Session 1 July 2016</b>	<b>Cost / Hour 1 July 2016</b>
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				

<b>Library Fees and Charges</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Membership</b>		
Replacement card (lost)	\$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)	\$40.00	\$40.00
<b>Loans</b>		
Rental fees	\$0.00 - \$5.00	\$0.00 - \$5.00
Holds	\$1.00	\$1.00
Fines (per day)		\$0.20
Lost / damaged / unreturned items	Replacement cost	Replacement cost
Interloans U18		Nil
Interloans (where reciprocal borrowing applies)		\$4.00
Interloans (where reciprocal borrowing does not apply)	\$15.00-\$20.00	\$15.00



*Fees and Charges*

<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Printing and Photocopying</b>		
A4 B&W	\$0.20	\$0.20
A4 Colour	\$0.50	\$1.00
A3 B&W	\$0.40	\$0.40
A3 Colour Sheet	\$2.00	\$2.00
<b>Faxing / Emailing</b>		
New Zealand	\$0.50	\$1.00
Other countries		
<b>Sale of old stock</b>	As marked	As marked
<b>APNK Internet Service (Internet access, email, word-processing etc.)</b>	Free for 30 minutes use	Free for 30 minutes use

<b>Cemetery Fees and Charges</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Cemetery Plots</b>		
<b>Purchase Plot (also reserve plot)</b>	\$1,315.00	\$1,315.00
Child	\$630.00	\$630.00
<b>Interment Fee</b>	\$525.00	\$525.00
Child	\$235.00	\$235.00
Stillborn	\$235.00	\$235.00
Saturday	\$740.00	\$740.00
Ashes	\$115.00	\$115.00
<b>Ashes - Niche Wall</b> Adult/Child	\$315.00	\$315.00
<b>Ashes - cremation strip</b>		
• Purchase of Plot Adult/Child	\$370.00	\$370.00
• Interment fee Adult/Child	\$125.00	\$125.00
<b>Monument Permit</b>	\$48.00	\$48.00

## Water Supply

<b>Bulk Water Take From Hydrants</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
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).		
<b>Bulk water cost to fill tankers from hydrants both from Ōpōtiki and Te Kaha W/S</b>	\$6.00 / m <sup>3</sup>	\$6.00 / m <sup>3</sup>

<b>Water Meter Charges</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
Any property that is connected to the Ōpōtiki, 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		
<b>Ōpōtiki</b>	55.2 c/m <sup>3</sup>	57.0 c/m <sup>3</sup>
<b>Te Kaha</b>	96.6 c/m <sup>3</sup>	\$1.00 /m <sup>3</sup>
<b>Ohiwa</b>	96.6 c/m <sup>3</sup>	\$1.00 /m <sup>3</sup>

<b>Request Water Meter Reading</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Request water meter reading</b>	\$25.00	\$30.00

<b>Water Testing</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
This charge covers transport, testing and reporting on private water samples from Ōpōtiki to the laboratory in Whakatāne. Test covers bacterial compliance.	\$50.00	\$55.00

## Land Transport

<b>Road Closure Fees</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Processing Fee</b>	\$105.00	\$110.00
<b>+ Advertising Costs</b> 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	\$150-\$200 per advertisement

<b>Road Stopping Fees</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>+ Deposit fee:</b> For contribution to initial evaluation – to accompany application.	\$2,000.00	\$950.00
<b>+ Additional Fees:</b> The actual and reasonable costs incurred by the Council will be charged for all applications. Therefore, a charge additional to the deposit fee may be made once the application has been determined.  Actual and reasonable costs will also be charged for applications that are withdrawn.	Actual costs	Actual and reasonable costs

<b>Rapid Number Assessment</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>Assignment of Rapid Number (excludes number plates)</b>	\$90.00	\$90.00

## Solid Waste

<b>Ōpōtiki District Resource Recovery Centres - Charges (GST Inc)</b>					
<b>Household Waste</b>	<b>R E C Y C L E D</b>				<b>Non Recycled</b>
	<b>100%</b>	<b>75%</b>	<b>50%</b>	<b>25%</b>	
Cars	\$5.00	\$8.00	\$10.00	\$12.00	\$15.00
Ute, Station wagon, Van Small trailers (up to 1m <sup>3</sup> )	\$8.00	\$11.00	\$14.00	\$17.00	\$20.00
Large trailers (1m <sup>3</sup> to 2m <sup>3</sup> )	\$16.00	\$22.00	\$28.00	\$34.00	\$40.00
Loads greater than 2m <sup>3</sup> Per cubic metre charge	\$10.00	\$25.00	\$40.00	\$55.00	\$70.00
<b>Plastic Bags:</b>					
(Single, i.e. one supermarket bag only)	Small \$2.00	Large Up to 75 Litres \$3.00		Extra large-over 75 litres \$5.00	
<b>Commercial/ Industrial Loads</b>					
<b>(Note: Council reserves right to reject any commercial or industrial load).</b>			Price by negotiation but generally \$70.00 per m <sup>3</sup> .  For loads greater than 10 m <sup>3</sup> : Waste depositors shall arrange for own transport to a landfill.		
<b>Green Waste:</b> 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.					
<b>Car Bodies: \$25 each (Empty)</b>					
<b>Ōpōtiki District Resource Recovery Centres - Charges (GST Inc) Continued...</b>					
<b>Gas Bottles:</b>	Up to 9.00 kg	\$5.00 empty	\$10.00 with gas		
	Over 9.00 kg	\$10.00 empty	\$20.00 with gas		
<b>Tyres:</b>		<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		
<b><u>WE DO NOT ACCEPT:</u></b>					
<b><u>Ōpōtiki</u></b>					
* Asbestos * Explosives (including flares and bullets) * Soil * Hypodermic needles * Hot fire place embers * Vegetation other than household garden material and trees.					
<b><u>Te Kaha and Waihou Bay</u></b>					
As for Ōpōtiki 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 Ōpōtiki RRC.					

## Other

<b>Copying and Access to Records</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
<b>a) <u>Copying of Information, Photocopying and Printing</u></b> <ul style="list-style-type: none"> <li>• A4 B/W</li> <li>• A4 Colour</li> <li>• A3 B/W</li> <li>• A3 Colour</li> <li>• A2 B/W</li> <li>• A2 Colour</li> <li>• A1 B/W</li> </ul>	\$0.50 \$5.00 \$2.00 \$10.00 \$5.00 \$20.00	\$0.50 \$1.50 \$1.00 \$3.00 \$5.00 \$15.00 \$10.00
<b>b) <u>Published Documents</u></b> Fee fixed per document to include the cost of printing, postage and may include actual and reasonable costs in preparing the document. Search Fee (first 30 minutes free)		\$45.00 per hour

<b>Access to Records &amp; Subdivision Records</b>		
<b>All charges minimum plus actual and reasonable costs</b>		
Viewing property file	\$5.00	\$5.00
Copying of file - up to 20 pages		\$20.00
Copying of file - greater than 21 pages		\$45.00
NB: Postage & media fees apply		
YOUR REQUEST WILL GENERALLY BE PROCESSED WITHIN 24 HOURS HOWEVER PLEASE ALLOW BETWEEN 3-5 WORKING DAYS FOR YOUR REQUEST TO BE COMPLETED.		

<b>Official Information Requests</b>		
<b>FEES &amp; CHARGES (All Charges include GST)</b>	<b>Charges 1 July 2015</b>	<b>Charges 1 July 2016</b>
Search Fee (first 30minutes free)	\$45.00 per hour	\$45.00 per hour
Plus photocopying	Refer to charges under copying and access to records	Refer to charges under copying and access to records

