

A blue tractor with a red and silver mowing attachment is parked on a grassy field. The tractor has large, treaded tires and a white wheel. The mowing attachment is a red metal frame with a silver cutting deck. The background shows green trees and a clear sky.

Part Four

Te Wahanga TuaWha

Financial Information

This section outlines how Council will finance its activities

Forecast Financial Statements

Prospective Statement of Comprehensive Revenue and Expense

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

Prospective statement of Financial Position

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

Prospective Statement of Changes in Equity

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

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.

Council Reserve Funds

This statement shows the movement in Council created reserve funds.

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 Annual Plan are likely to vary from this document, and the variations may be material.

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

Prospective Statement of Comprehensive Revenue and Expense

	Annual Plan 2014/2015	Budget 2015/2016	Forecast 2016/2017	Forecast 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025
Revenue											
Rates Revenue	9,182	9,715	10,269	10,916	11,572	12,260	12,888	13,500	14,241	15,094	15,707
Subsidies	2,690	4,740	4,925	21,740	19,586	10,183	2,003	2,210	2,376	2,477	2,670
Fees and Charges	2,235	1,407	1,471	1,483	1,524	2,210	2,334	2,500	2,705	2,858	3,025
Finance Income	143	119	61	60	52	51	62	52	50	44	42
Miscellaneous	151	-	-	-	-	-	-	-	-	-	-
Total Revenue	14,401	15,981	16,726	34,199	32,734	24,704	17,287	18,262	19,372	20,473	21,444
Expenditure											
Other Expenses	6,858	6,702	7,122	7,186	7,269	7,807	8,026	8,699	9,657	10,120	10,684
Depreciation and Amortisation	2,420	2,464	2,571	2,786	3,046	3,289	3,710	3,757	3,817	4,274	4,356
Employee Benefit Costs	3,133	3,148	3,218	3,272	3,352	3,417	3,507	3,579	3,681	3,764	3,878
Finance Costs	342	281	392	652	942	1,261	1,416	1,323	1,323	1,364	1,452
Total Expenditure	12,753	12,595	13,303	13,896	14,609	15,774	16,659	17,358	18,478	19,522	20,370
Net Surplus	1,648	3,386	3,423	20,303	18,125	8,930	628	904	894	951	1,074
Other Comprehensive Revenue and Expense											
Gain on Asset Revaluations	-	51	6,775	62	68	16,412	84	93	24,297	117	129
Total Other Comprehensive Revenue and Expense	-	51	6,775	62	68	16,412	84	93	24,297	117	129
Total Comprehensive Revenue and Expense	1,648	3,437	10,198	20,365	18,193	25,342	712	997	25,191	1,068	1,203

Prospective Statement of Changes in Equity

Forecast Statement of Changes in Equity

	Annual Plan 2014/2015	Budget 2015/2016	Forecast 2016/2017	Forecast 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025
Equity balance at 1 July	191,600	178,048	181,485	191,683	212,048	230,241	255,583	256,295	257,292	282,483	283,551
Comprehensive revenue and expense for year	1,648	3,437	10,198	20,365	18,193	25,342	712	997	25,191	1,068	1,203
Equity Balance 30 June	193,248	181,485	191,683	212,048	230,241	255,583	256,295	257,292	282,483	283,551	284,754
Components of Equity											
Retained Earnings at 1 July	127,368	126,325	129,755	135,597	158,634	179,697	191,278	191,331	191,385	191,991	193,332
Net Surplus/(Deficit)	1,371	3,430	5,842	23,037	21,063	11,581	53	54	606	1,341	188
Retained earnings 30 June	128,739	129,755	135,597	158,634	179,697	191,278	191,331	191,385	191,991	193,332	193,520
Asset Revaluation Reserves at 1 July	62,556	50,016	50,067	56,785	56,785	56,785	73,119	73,119	73,119	97,311	97,311
Revaluation Gains	-	51	6,718	-	-	16,334	-	-	24,192	-	-
Revaluation Reserves 30 June	62,556	50,067	56,785	56,785	56,785	73,119	73,119	73,119	97,311	97,311	97,311
Special Funded Reserves at 1 July	1,676	1,707	1,663	(699)	(3,371)	(6,241)	(8,814)	(8,155)	(7,212)	(6,819)	(7,092)
Transfers to / (from) reserves	277	(44)	(2,362)	(2,672)	(2,870)	(2,573)	659	943	393	(273)	1,015
Council created Reserves 30 June	1,953	1,663	(699)	(3,371)	(6,241)	(8,814)	(8,155)	(7,212)	(6,819)	(7,092)	(6,077)
Equity at 30 June	193,248	181,485	191,683	212,048	230,241	255,583	256,295	257,292	282,483	283,551	284,754

Prospective Statement of Financial Position

	Annual Plan 2014/2015	Budget 2015/2016	Forecast 2016/2017	Forecast 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025
ASSETS											
Current Assets											
Cash & Cash Equivalents	2,323	64	63	47	70	89	104	121	151	183	185
Debtors & Other Receivables	2,920	3,167	3,214	3,262	3,330	3,393	3,447	3,530	3,603	3,669	3,768
Other Financial Assets	-	1,348	1,286	1,091	1,058	1,245	1,070	1,004	876	808	815
Total Current Assets	5,243	4,579	4,563	4,400	4,458	4,727	4,621	4,655	4,630	4,660	4,768
Non-Current Assets											
Investment Property	2,307	2,366	2,423	2,485	2,553	2,630	2,715	2,807	2,913	3,029	3,158
Other Financial Assets	3	21	21	21	21	21	21	21	21	21	21
Property Plant & Equipment	-	20,181	22,580	22,441	22,240	25,037	24,826	24,527	26,841	27,702	31,151
Infrastructural Assets	195,549	163,369	174,806	200,416	223,409	250,935	250,567	250,787	274,204	274,300	273,927
Intangible Assets	27	8	8	8	8	8	8	8	8	8	8
Total Non-Current Assets	197,886	185,945	199,838	225,371	248,231	278,631	278,137	278,150	303,987	305,060	308,265
TOTAL ASSETS	203,129	190,524	204,401	229,771	252,689	283,358	282,758	282,805	308,617	309,720	313,033
LIABILITIES											
Current Liabilities											
Trade & Other Payables	3,130	3,221	3,269	3,302	3,297	3,280	3,252	3,252	3,259	3,259	3,262
Borrowings	2,910	-	-	-	-	-	-	-	-	-	-
Employee Benefit Liabilities	353	295	302	310	318	327	337	347	358	369	382
Provisions	7	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	6,400	3,516	3,571	3,612	3,615	3,607	3,589	3,599	3,617	3,628	3,644
Non-Current Liabilities											
Borrowings	3,355	5,174	8,798	13,762	18,484	23,819	22,525	21,565	22,168	22,192	24,286
Provisions	126	349	349	349	349	349	349	349	349	349	349
Total Non-Current Liabilities	3,481	5,523	9,147	14,111	18,833	24,168	22,874	21,914	22,517	22,541	24,635
TOTAL LIABILITIES	9,881	9,039	12,718	17,723	22,448	27,775	26,463	25,513	26,134	26,169	28,279
NET ASSETS (assets minus liabilities)	193,248	181,485	191,683	212,048	230,241	255,583	256,295	257,292	282,483	283,551	284,754
EQUITY											
Retained Earnings	128,739	129,755	135,597	158,634	179,697	191,278	191,331	191,385	191,991	193,332	193,520
Asset Revaluation Reserves	62,556	50,067	56,785	56,785	56,785	73,119	73,119	73,119	97,311	97,311	97,311
Special Funded Reserves	1,953	1,663	(699)	(3,371)	(6,241)	(8,814)	(8,155)	(7,212)	(6,819)	(7,092)	(6,077)
TOTAL EQUITY	193,248	181,485	191,683	212,048	230,241	255,583	256,295	257,292	282,483	283,551	284,754

Prospective Statement of Cash Flows

	Annual Plan 2014/2015	Budget 2015/2016	Forecast 2016/2017	Forecast 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025
Cashflow from Operating Activities											
Cash was provided from:											
Rates	9,082	9,715	10,223	10,868	11,504	12,197	12,834	13,417	14,168	15,028	15,609
Grants & Subsidies	2,690	4,740	4,925	21,740	19,586	10,183	2,003	2,210	2,376	2,477	2,670
Fees and Charges	2,332	1,407	1,471	1,483	1,524	2,210	2,334	2,500	2,705	2,858	3,025
Interest and dividends from investments	143	119	61	60	52	51	62	52	50	44	42
	14,247	15,981	16,680	34,151	32,666	24,641	17,233	18,179	19,299	20,407	21,346
Cash was disbursed to:											
Payments Staff & Suppliers	9,877	9,849	10,286	10,417	10,618	11,231	11,552	12,266	13,321	13,871	14,546
Finance Costs	342	281	392	652	942	1,261	1,416	1,323	1,323	1,364	1,452
	10,219	10,130	10,678	11,069	11,560	12,492	12,968	13,589	14,644	15,235	15,998
Net Cashflow from Operating Activity	4,028	5,851	6,002	23,082	21,106	12,149	4,265	4,590	4,655	5,172	5,348
Cash was provided from:											
Proceeds Sale of Assets	42	-	-	-	-	-	-	-	-	-	-
Proceeds from Investments	4	2,000	500	900	1,000	1,000	1,900	1,900	2,000	2,400	2,000
	46	2,000	500	900	1,000	1,000	1,900	1,900	2,000	2,400	2,000
Cash was disbursed to:											
Purchase of Assets	4,989	7,091	9,689	28,257	25,838	17,278	3,131	3,678	5,356	5,231	7,433
Purchase of Investments	11	498	438	705	967	1,187	1,725	1,834	1,872	2,333	2,007
	5,000	7,589	10,127	28,962	26,805	18,465	4,856	5,512	7,228	7,564	9,440
Net Cashflow from Investing Activity	(4,954)	(5,589)	(9,627)	(28,062)	(25,805)	(17,465)	(2,956)	(3,612)	(5,228)	(5,164)	(7,440)
Cashflow from Financing Activities											
Loans Raised	1,070	5,174	3,624	4,964	4,722	5,335	-	-	603	24	2,094
	1,070	5,174	3,624	4,964	4,722	5,335	-	-	603	24	2,094
Cash was disbursed to:											
Loan Repayments	-	5,436	-	-	-	-	1,294	961	-	-	-
	-	5,436	-	-	-	-	1,294	961	-	-	-
Net Cashflow from Financing Activity	1,070	(262)	3,624	4,964	4,722	5,335	(1,294)	(961)	603	24	2,094
Net Increase (Decrease) in Cash Held	144	-	(1)	(16)	23	19	15	17	30	32	2
Add Opening Cash brought forward	2,179	64	64	63	47	70	89	104	121	151	183
Closing Cash Balance	2,323	64	63	47	70	89	104	121	151	183	185
Closing Balance made up of Cash and Cash Equivalents	2,323	64	63	47	70	89	104	121	151	183	185

Prospective Capital Expenditure Programme

Community Facilities	2016	2017	2018	2019-2025	Total
Increases in Levels of Service	1,700,000	1,858,560	10,496	82,518	3,651,574
Growth	680,000	235,520	167,936	9,022,081	10,105,537
Renewal	100,000	128,000	47,232	654,886	930,118

Economic Development	2016	2017	2018	2019-2025	Total
Increases in Levels of Service	-	-	-	-	-
Growth	740,681	293,058	22,222,587	28,713,416	51,969,742
Renewal	-	-	-	-	-

Land Transport	2016	2017	2018	2019-2025	Total
Increases in Levels of Service	110,000	106,050	112,211	875,061	1,203,322
Growth	-	-	-	-	-
Renewal	1,565,330	1,328,483	1,341,768	9,143,036	13,378,617

Regulation & Safety	2016	2017	2018	2019-2025	Total
Increases in Levels of Service	-	-	-	-	-
Growth	-	-	-	-	-
Renewal	30,000	-	52,585	54,005	136,590

Solid Waste Management	2016	2017	2018	2019-2025	Total
Increases in Levels of Service	-	-	-	-	-
Growth	-	-	-	-	-
Renewal	20,000	-	31,551	43,830	95,381

Stormwater	2016	2017	2018	2019-2025	Total
Increases in Levels of Service	360,000	768,120	438,331	2,128,139	3,694,590
Growth	-	-	-	-	-
Renewal	-	-	-	98,572	98,572

Wastewater	2016	2017	2018	2019-2025	Total
Increases in Levels of Service	-	-	-	2,438,015	2,438,015
Growth	-	-	-	2,085,891	2,085,891
Renewal	380,000	2,514,984	3,243,418	8,594,912	14,733,314

Support Services	2016	2017	2018	2019-2025	Total
Increases in Levels of Service	114,800	30,750	31,551	249,057	426,158
Growth	-	-	-	-	-
Renewal	220,000	225,500	231,374	1,826,418	2,503,292

Water Supplies	2016	2017	2018	2019-2025	Total
Increases in Levels of Service	570,000	891,642	37,419	1,093,037	2,592,098
Growth	495,000	716,220	267,275	-	1,478,495
Renewal	5,000	591,660	21,382	842,457	1,460,499

Council Reserve Funds

Special Reserves	Activities to which the reserve relates	Purpose	Opening Balance 01/07/2015	Transfer to Reserve	Transfer from Reserve	Closing Balance 30/06/2025
Cash in lieu of reserves	Economic Development	For general purpose funding	130	72	-	202
Car Parking Reserve	Land Transport	For parking operating surpluses and deficits	4	2	-	6
General Purpose Reserve (Electricity Proceeds)	Economic Development	For general purpose funding from the electricity proceeds	35	19	-	54
Development Reserve - Recreational Facilities	Community Facilities	For development of recreational facilities	796	141	937	-
Road Upgrading	Land Transport	For upgrading roading	52	29	-	81
District Plan	District Planning	For district plan	78	43	-	121
			1,095	306	-	937

Treasury Reserves	Opening Balance 01/07/2015	Transfer to Reserve	Transfer from Reserve	Closing Balance 30/06/2025
Community Facilities	139	647	-	786
Economic Development	29	16	-	45
Land Transport	305	169	-	474
Leadership	-	107	90	17
Solid Waste Management	17	9	-	26
Stormwater	25	14	-	39
Wastewater	134	74	-	208
Water Supplies	272	150	-	422
	921	1,186	-	90
				2,018

Treasury reserves are used to transfer surpluses and fund deficits from year to year, they can also be used to carry over budget for partially completed projects so that they are not required to be budgeted for again the following year.

Council Reserve Funds - continued

Depreciation Reserves	Opening Balance 01/07/2015	Transfer to Reserve	Transfer from Reserve	Closing Balance 30/06/2025
Community Facilities	-	4,774	- 3,046	1,728
Economic Development	-	-	- 1,507	1,507
Land Transport	-	20,850	- 13,834	7,015
Leadership	-	-	- 21	21
Regulation & Safety	-	73	- 179	106
Solid Waste Management	-	174	- 134	40
Stormwater	-	2,410	- 967	1,443
Support Services	-	2,963	- 3,247	284
Wastewater	-	2,718	- 20,230	17,511
Water Supplies	-	4,070	- 3,426	644
	-	38,032	- 46,591	8,559

Depreciation reserves are reserves of funded depreciation set aside for renewal of Council assets. Building depreciation reserves for renewal minimises Council's use of external debt.

Asset Revaluation Reserves	Opening Balance 01/07/2015	Transfer to Reserve	Transfer from Reserve	Closing Balance 30/06/2025
<i>Operational Assets</i>				
Land	189	612		801
Buildings	412	1,267		1,679
<i>Infrastructural Assets</i>				
Roading	32,642	18,997		51,638
Roading Components	5,840	3,399		9,239
Water Systems	3,789	4,220		8,008
Sewerage Systems	1,919	5,010		6,929
Stormwater Systems	3,843	2,797		6,640
Harbour Development	-	9,875		9,875
<i>Restricted Assets</i>				
Land	1,270	944		2,214
Buildings	164	122		287
	50,067	47,244	-	97,311

Asset revaluation reserves are movements in asset values due to revaluation.

Council Internal Borrowing

Activity	Opening Balance 01/07/2015	Additional Funds Borrowed	Funds Repaid	Closing Balance 30/06/2025	Interest Paid
Community Facilities	2,116	11,161	-2,340	10,937	2,205
District Plan	0	0	-43	-43	0
Economic Development	370	6,704	-4,398	2,676	1,410
Land Transport	796	616	-453	958	411
Leadership	38	124	-109	53	18
Regulation & Safety	21	122	-58	85	39
Solid Waste Management	76	43	-64	55	34
Stormwater	304	3,664	-869	3,099	845
Support Services	54	453	-470	36	90
Wastewater	2,114	22,110	-5,496	18,728	5,321
Water Supplies	3,477	2,333	-2,009	3,801	1,776
	9,366	47,329	-16,310	40,385	12,150

Accounting Policies

STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

Ōpōtiki District Council (ODC) 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 includes 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 has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The prospective financial statements of ODC are for the ten year period commencing July 2015.

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

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

BASIS OF PREPARATION

Statement of Compliance

The Prospective Financial Statements have been prepared in accordance with the requirements of the Local Government Act 2002 which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The prospective financial statements have been prepared to comply with Public Benefit Entity Standards (PBE Standards) for a Tier 2 Entity. ODC is adopting PBE Standards for the first time. The 2012-22 Long Term Plan (LTP) and Annual Plan 2014/15 were prepared under previous NZ IFRS Accounting Standards. There is minimal impact to Council's financial statements as a result of this.

The financial statements use forecast opening balances for the period ending 30 June 2015 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 ODC may subsequently take actions that differ from the proposed courses of action on which the prospective financial statements are based.

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

Council, which is authorised to do so and believes that the assumptions underlying these prospective financial statements are appropriate, has approved the Long Term Plan for distributions.

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

Measurement base

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

Functional and presentation currency

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

Changes in accounting policies

Other than for transition to the new Public Benefit Entity Accounting Standards, there have been no changes in accounting policies.

Change in the Accounting Standards Framework

A new Accounting Standards Framework (incorporating a Tier Strategy) developed by the External Reporting Board (XRB) was approved by the Minister of Commerce. The new framework consists of a two-sector, four-tier structure with different accounting standards applying to each tier. Under this Accounting Standards Framework, the ODC is classified as a Tier 2 reporting entity, required to apply partial public sector Public Benefit Entity Accounting Standards (PBE) developed by the XRB, based on current International Public Sector Accounting Standards (PBE IPSAS), certain current International Accounting Standards (PBE IAS) and certain Financial Reporting Standards (PBE FRS). The effective date for the new standards for public sector entities is for reporting periods beginning on, or after 1 July 2014. This means Council is required to transition to the new standards in preparing its 30 June 2015 financial statements including this plan. To date there has been minimal impact to Council's financial statements as a result of this. Council is in the process of

Accounting Policies

transitioning to the revised standards and further changes resulting from the transition may be identified.

SIGNIFICANT ACCOUNTING POLICIES

Revenue

Revenue is measured at the fair value of consideration received.

Exchange transactions

Exchange transactions are transactions where the Council receives assets (primarily cash) or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services, or use of assets) to another entity in exchange.

Non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction the Council either receives value from or gives value to another entity without directly giving or receiving approximately equal value in exchange.

Specific accounting policies for major categories of revenue are outlined below.

Rates revenue

The following policies for rates have been applied;

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognized at the start of the financial year to which the rates resolution relates. They are recognized at the amounts due. The Council considers the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognized as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognized 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.
- Rate remissions are recognized 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 recognized in the financial statements, as the Council is acting as an agent for the BOPRC.

Government Grants

ODC receives government grants from NZ Transport Agency, which subsidises part of ODC's costs in maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Vested or donated physical assets

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

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 recognizes fair value of the asset as revenue. A liability is recognized only if the Council expects it will need to return or pass the asset to another party.

Sale of services

Service revenue is recognised when the related service is performed. If the service is in progress at year end, then the portion performed is recognised in the current year. Within rendering of services most activities are at least partially funded by rates and therefore classified as non-exchange revenue.

Sale of goods

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

Interest and dividends

Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.

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.

Development contributions

Council proposes to no longer collect Development Contributions from ratepayers or developers. Council wishes to encourage development in the district, and sees removing Development Contributions as one less hurdle for proposed developers to overcome.

Borrowing costs

ODC's borrowing costs are recognized as an expense in the period in which they are incurred.

Grant expenditure

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

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

Income Tax

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

Leases*Finance leases*

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

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

The finance charge is charged to the statement of financial performance over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

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

Operating Leases

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

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 ODC 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 ODC 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; and
- 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.

ODC does not anticipate holding any financial assets in this category.

Accounting Policies

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are in non-current assets. ODC's loans and receivables comprise cash and cash equivalents, debtors and other receivables, term deposits and loan advance.

After initial recognition they are measured at amortised cost using the effective interest method less impairment. Gains and losses when the asset is impaired or derecognized are recognised in the Prospective Statement of Financial Income.

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

Held to maturity investments

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

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or de-recognised 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 realized within 12 months of balance date. ODC includes in this category:

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

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

On de-recognition the cumulative gain or loss previously recognised in other comprehensive 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, Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognized 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 recognized 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 ODC will not be able to collect amounts due according to the original terms. Significant financial difficulties of the debtor/issuer, probability that the debtor/issuer will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the assets carrying amount and the present value of estimated cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the 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

Property, plant and equipment consist of:

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

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

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

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

Revaluation

Land, buildings (operational and restricted), library books, and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure their 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. ODC assesses the carrying values of its revalued assets annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

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

The result of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the statement of financial performance. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the 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 ODC 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 useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Buildings

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

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

Motor vehicles 5 years (20%)

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%)

Accounting Policies

- 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 capitalized 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 ODC are recognised as intangible asset. Direct cost will include the software development employee costs and appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

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

Easements

Easements are recognised at cost, being the costs directly attributable to bringing the asset to its intended use.

Easements have an indefinite useful life and are not amortised, but are instead tested for impairment annually.

Amortisation

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

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

Gains or losses arising from a change in the fair value of investment property are recognised in the 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 ODC has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Employee entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date; annual leave earned to, but not yet taken at, balance date; retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

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

Long-term employee entitlements

Entitlements that are 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

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

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

Landfill

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

Equity

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

The components of equity are:

- Accumulated funds
- Restricted reserves
- 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 ODC.

Accounting Policies

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

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

Property Revaluation Reserve

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

Fair Value through other comprehensive 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 ODC for the preparation of the financial statements.

Cost allocation

ODC has derived the cost of service for each significant activity of ODC using the cost allocation system outlined below.

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

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

Critical accounting estimates and assumptions

In preparing these financial statements, ODC has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. 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, 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 minimize 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 financial years from 2014/15 to 2024/25 and to provide a broad accountability mechanism of the Council to the community.

The reader is referred to a full list of underlying assumptions within this document.



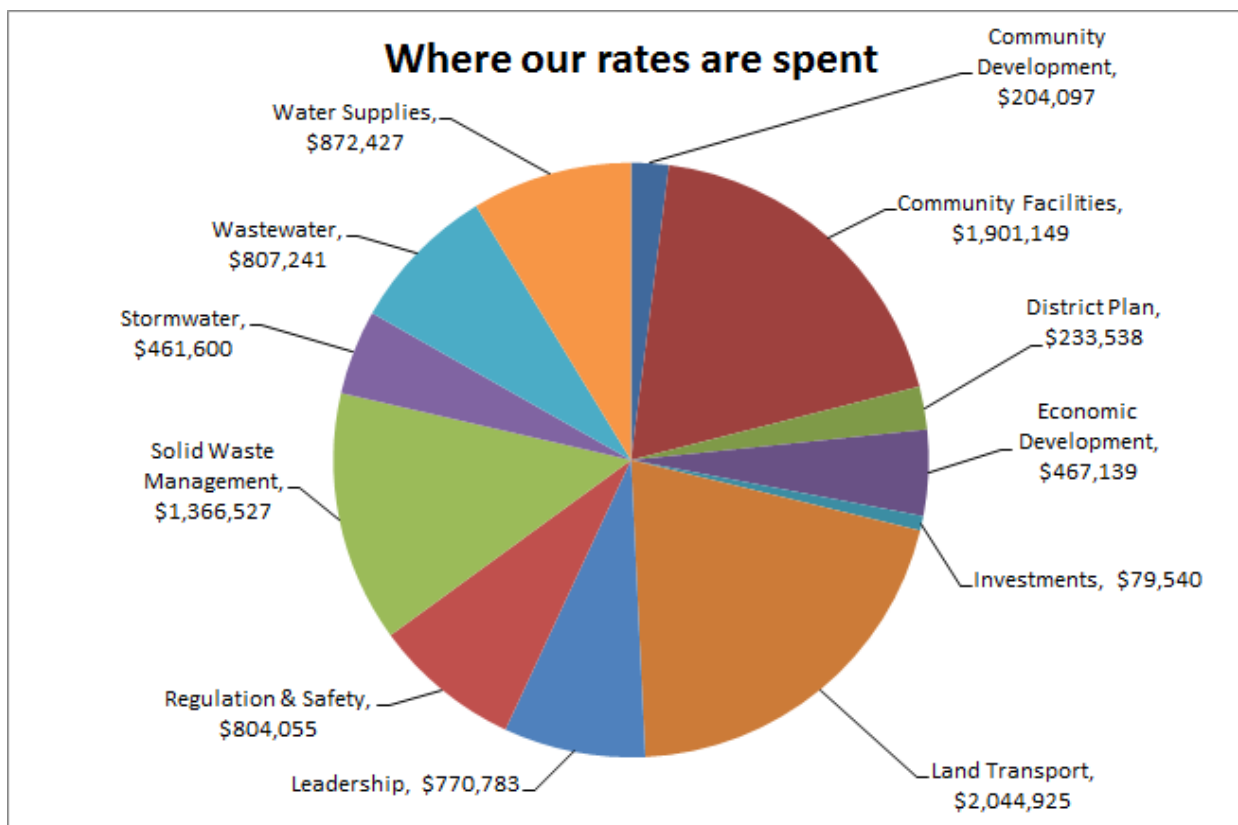
Image: Land use in Opotiki

Funding impact statement

The purpose of the funding impact statement is to provide information about the income and funding streams we will use and is an indication of the amount of funding we will generate from each stream.

Council will use a mix of revenue sources to meet operating costs, with major sources being general and targeted rates, land transport subsidies and fees and charges. Capital expenditure for new works will be funded from loans, with capital renewals being funded by rates and reserves set aside for this purpose.

At various points in this funding impact statement the Council has included an indicative level of rate or charge. These indicative figures support the calculations in the rates sample models and are included to provide you with an indication of the level of rates we are likely to assess on your rating unit in the coming year. So long as we set the rates in accordance with the system described in this statement, the amounts may change.



	Annual Plan 2014/2015 000's	Budget 2015/2016 000's	Forecast 2016/2017 000's	Forecast 2017/2018 000's	Forecast 2018/2019 000's	Forecast 2019/2020 000's	Forecast 2020/2021 000's	Forecast 2021/2022 000's	Forecast 2022/2023 000's	Forecast 2023/2024 000's	Forecast 2024/2025 000's
Sources of Operating Funding											
General rates, uniform annual general charges, rates penalties	7,479	7,847	8,271	8,724	9,212	9,741	10,288	10,779	11,351	12,015	12,540
Targeted rates	1,703	1,868	1,999	2,192	2,359	2,519	2,600	2,721	2,890	3,079	3,168
Subsidies and grants for operating purposes	744	927	953	979	1,019	1,094	1,155	1,276	1,359	1,427	1,533
Fees and charges	1,963	1,407	1,471	1,483	1,524	2,210	2,334	2,500	2,705	2,858	3,025
Interest and dividends from investments	143	119	61	60	52	51	62	52	50	44	42
Local authorities fuel tax, fines, infringement fees, and other receipts	75	-	-	-	-	-	-	-	-	-	-
Total Operating Funding (A)	12,107	12,168	12,755	13,438	14,166	15,615	16,439	17,328	18,355	19,423	20,308
Applications of Operating Funding											
Payments to staff and suppliers	9,618	9,848	10,333	10,449	10,608	11,212	11,520	12,265	13,323	13,869	14,547
Finance Costs	343	281	392	652	942	1,261	1,416	1,323	1,323	1,364	1,452
Other operating funding applications	376	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	10,337	10,129	10,725	11,101	11,550	12,473	12,936	13,588	14,646	15,233	15,999
Surplus (deficit) of operating funding (A-B)	1,770	2,039	2,030	2,337	2,616	3,142	3,503	3,740	3,709	4,190	4,309
Sources of capital funding											
Subsidies and grants for capital expenditure	1,946	3,812	3,973	20,761	18,567	9,088	848	933	1,016	1,050	1,137
Development and financial contributions	22	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	1,090	(262)	3,624	4,964	4,622	5,235	(1,394)	(1,061)	503	(76)	1,994
Gross proceeds from sale of assets	42	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	275	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	3,375	3,550	7,597	25,725	23,189	14,323	(546)	(128)	1,519	974	3,131
Applications of capital funding											
Capital expenditure											
- to meet additional demand	1,754	1,916	1,245	22,658	19,892	11,167	548	499	2,481	1,332	3,903
- to improve the level of service	2,033	2,855	3,655	630	772	1,439	967	1,397	506	562	1,223
- to replace existing assets	1,213	2,320	4,789	4,969	5,174	4,672	1,617	1,782	2,369	3,337	2,307
Increase (decrease) in reserves	149	498	438	705	967	1,187	1,725	1,834	1,872	2,333	2,007
Increase (decrease) of investments	(4)	(2,000)	(500)	(900)	(1,000)	(1,000)	(1,900)	(1,900)	(2,000)	(2,400)	(2,000)
Total applications of capital funding (D)	5,145	5,589	9,627	28,062	25,805	17,465	2,957	3,612	5,228	5,164	7,440
Surplus (deficit) of capital funding (C-D)	(1,770)	(2,039)	(2,030)	(2,337)	(2,616)	(3,142)	(3,503)	(3,740)	(3,709)	(4,190)	(4,309)
Funding Balance ((A-B)+(C-D))	-	-	-	-	-	-	-	-	-	-	-

Funding Impact Statement

Depreciation by Group of Activity

Group of Activities	Budget 2015/2016	Forecast 2016/2017	Forecast 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025
Community and Cultural Sustainability	319,514	370,691	437,182	673,038	889,977	1,084,448	1,110,686	1,135,463	1,270,450	1,324,090
Economic Sustainability	1,511,470	1,530,165	1,633,267	1,644,812	1,655,599	1,817,995	1,826,629	1,834,321	2,061,018	2,072,381
Environmental Sustainability	381,517	400,656	438,346	444,497	452,170	507,324	527,254	554,084	646,958	662,553
Support Services	251,458	269,252	276,819	283,963	291,551	300,603	291,969	293,244	295,860	297,350
	2,463,959	2,570,764	2,785,614	3,046,310	3,289,297	3,710,370	3,756,538	3,817,112	4,274,286	4,356,374

Reconciliation of Comprehensive Revenue and Expense to FIS

	Annual Plan 2014/2015	Budget 2015/2016	Forecast 2016/2017	Forecast 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025
Income	000's	000's	000's	000's	000's	000's	000's	000's	000's	000's	000's
Prospective Statement of Comprehensive Revenue and Expense	14,401	15,981	16,726	34,199	32,734	24,704	17,287	18,262	19,372	20,473	21,444
Summary Funding Impact Statement											
Total Operating Funding	12,107	12,168	12,755	13,438	14,166	15,615	16,439	17,328	18,355	19,423	20,308
Add Sources of Capital Funding											
Sources of capital funding	2,272	3,813	3,971	20,761	18,568	9,089	848	934	1,017	1,050	1,136
Development and financial contributions	22	-	-	-	-	-	-	-	-	-	-
Total Revenue	14,401	15,981	16,726	34,199	32,734	24,704	17,287	18,262	19,372	20,473	21,444
Expenditure											
Prospective Statement of Comprehensive Revenue and Expense											
Operating Expenditure	12,753	12,595	13,303	13,896	14,609	15,774	16,659	17,358	18,478	19,522	20,370
Summary Funding Impact Statement											
Total applications of operating funding	10,333	10,131	10,732	11,110	11,563	12,485	12,949	13,601	14,661	15,248	16,014
Add Depreciation and Amortisation Expense	2,420	2,464	2,571	2,786	3,046	3,289	3,710	3,757	3,817	4,274	4,356
Total Expenditure	12,753	12,595	13,303	13,896	14,609	15,774	16,659	17,358	18,478	19,522	20,370

Rates

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Rates	5,330,849	5,618,837	5,937,043	6,270,328	6,631,643	7,039,819	7,385,614	7,767,657	8,233,728	8,590,649
UAGC Rates	2,516,613	2,651,691	2,787,067	2,942,132	3,109,267	3,248,504	3,393,365	3,583,378	3,781,643	3,948,856
Total General Rates and UAGC	7,847,462	8,270,528	8,724,110	9,212,460	9,740,910	10,288,323	10,778,979	11,351,035	12,015,371	12,539,505
Targeted Rates										
Opotiki/Hikutaia Water	584,807	608,104	663,196	696,715	716,150	735,701	751,832	779,646	814,318	835,591
Te Kaha Water	125,708	136,805	151,540	157,905	168,973	173,153	180,903	192,310	204,699	211,597
Ohiwa Water	16,527	16,838	17,566	20,264	26,150	25,759	27,735	31,141	33,526	34,812
Opotiki Sewerage	513,435	585,779	673,766	760,166	859,644	945,296	1,005,791	1,094,709	1,199,498	1,232,793
Waihou Bay Sewerage	12,139	12,434	13,096	13,369	13,782	14,277	14,811	15,521	16,464	16,997
Refuse Collection	268,326	305,750	313,747	322,245	337,374	341,515	360,967	388,526	408,069	425,905
Waioeka Wastewater Extension	38,617	42,509	45,110	47,036	49,586					
	1,559,559	1,708,219	1,878,021	2,017,700	2,171,659	2,235,701	2,342,039	2,501,853	2,676,574	2,757,695
Communities of interest rates										
Residential	86,612	77,578	83,664	90,220	93,615	97,203	101,849	105,571	110,398	114,502
Rural	74,128	68,529	74,288	81,341	81,376	85,863	89,183	90,003	92,812	92,830
Commercial	147,458	144,443	155,926	169,930	172,820	180,786	188,286	192,189	199,268	202,792
Total Targeted Rates	1,867,756	1,998,769	2,191,899	2,359,190	2,519,470	2,599,553	2,721,357	2,889,616	3,079,051	3,167,819
Total Rates	9,715,218	10,269,297	10,916,009	11,571,650	12,260,380	12,887,876	13,500,336	14,240,651	15,094,422	15,707,324
Number of rating units	5,561	5,561	5,561	5,561	5,561	5,561	5,561	5,561	5,561	5,561

*All figures exclude GST

Rates and Charges

Description	Land Liable	Differential	Factor of Liability	Rate Value	Amount Sought
District Wide Rates					
General	All rateable property	Uniform	Capital Value	0.3177 cents in the dollar	\$ 5,330,849
Uniform Annual General Charge	All rateable property	Uniform	Fixed amount per rating unit	\$517.50	\$ 2,516,613

Targeted Rates

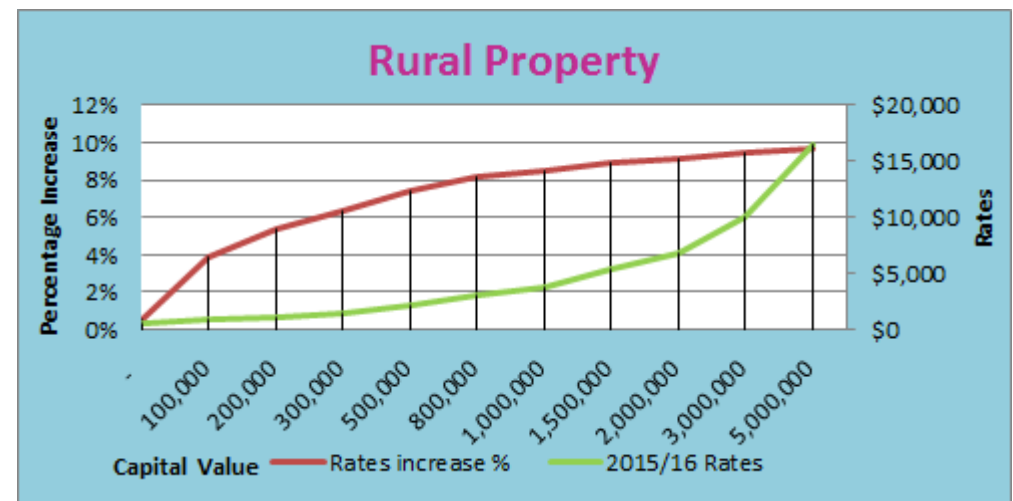
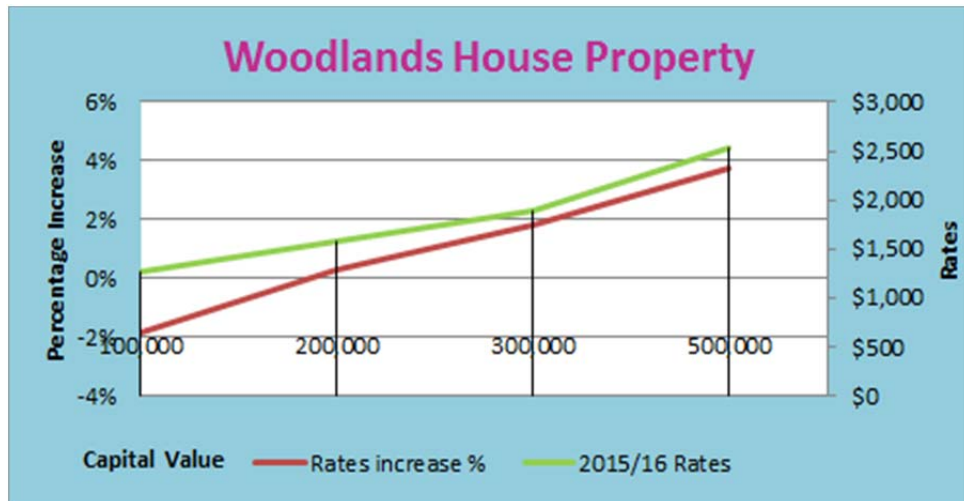
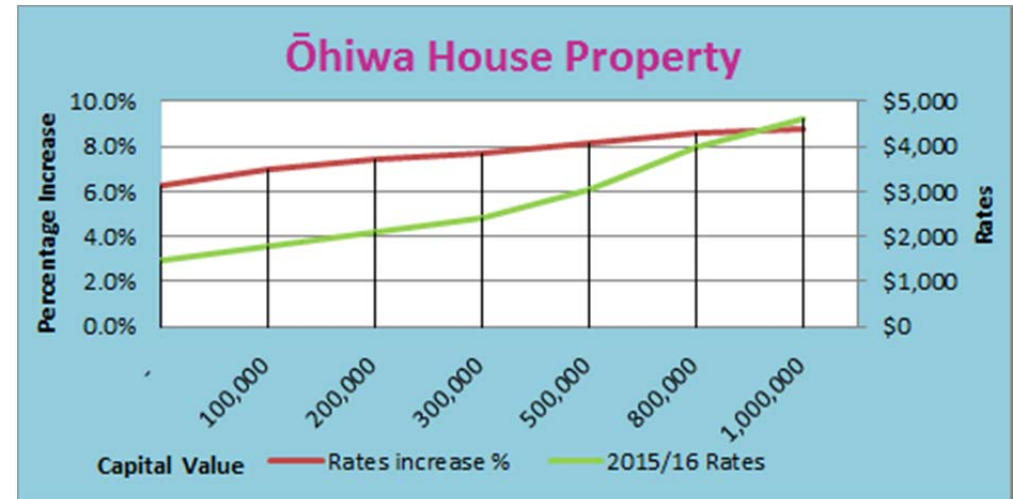
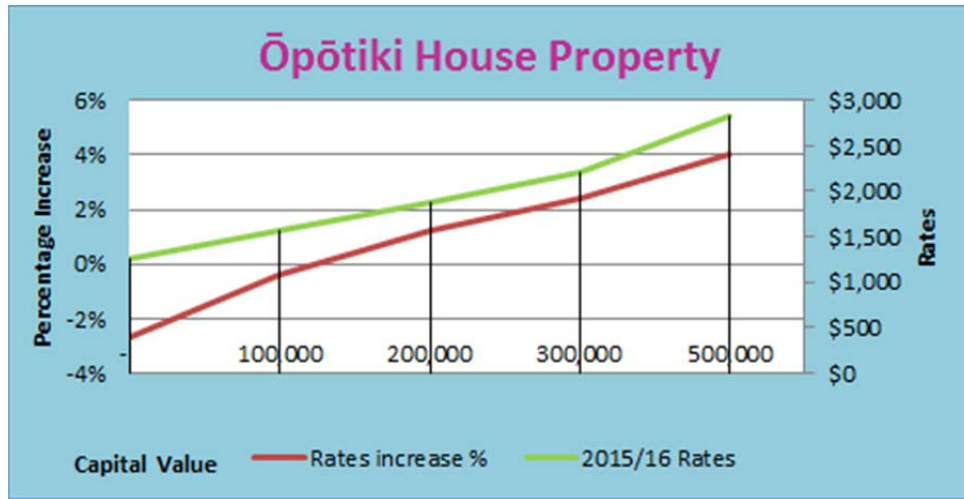
Opotiki/Hikutaia Water	Service available	Service available/connected	Amount per SUIP	\$256.21 Connected	\$ 584,807
			Amount per rating unit	\$128.11 Available	
Te Kaha Water	Service available	Service available/connected	Amount per SUIP, per	\$416.24 Connected	\$ 125,708
			Amount per rating unit	\$208.12 Available	
Ohiwa Water	Service available	Service available/connected	Amount per SUIP	\$893.35 Connected	\$ 16,527
			Amount per rating unit	\$446.68 Available	
Opotiki Sewerage	Service available	Service available/connected	Amount per SUIP	\$308.04 Connected	\$ 513,435
			Amount per rating unit	\$154.02 Available	
			Amount per SUIP, per pan	\$246.43 Multiple	
Waihou Bay Sewerage	Service available	Service available/connected	Amount per SUIP	\$476.04 Connected	\$ 12,139
			Amount per rating unit	\$238.02 Available	
Refuse Collection	Service available	Service available/connected	Fixed amount per SUIP	\$124.48 Collected	\$ 268,326
			Amount per rating unit	\$62.24 Available	
Waioeke Wastewater Extension	Service available	Service available/connected	Amount per rating unit	\$19,308.50 Connected	\$ 38,617

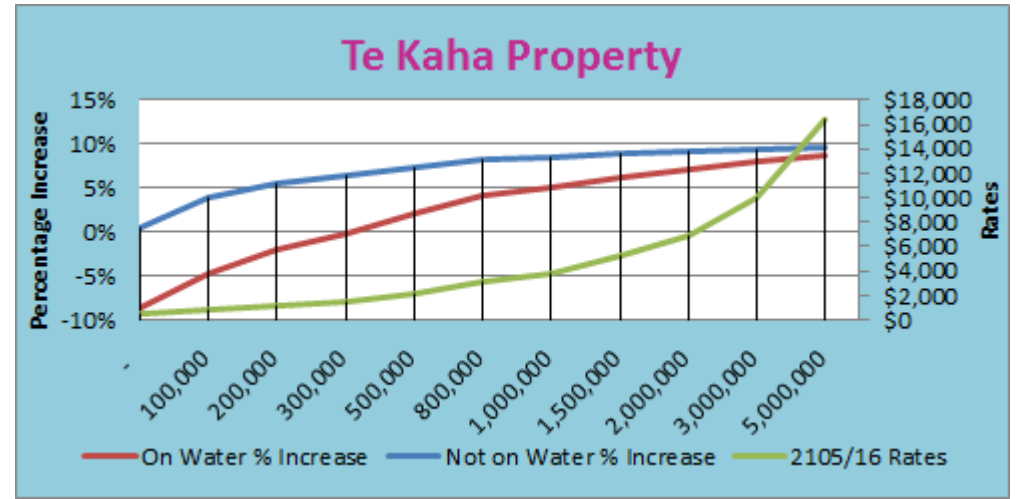
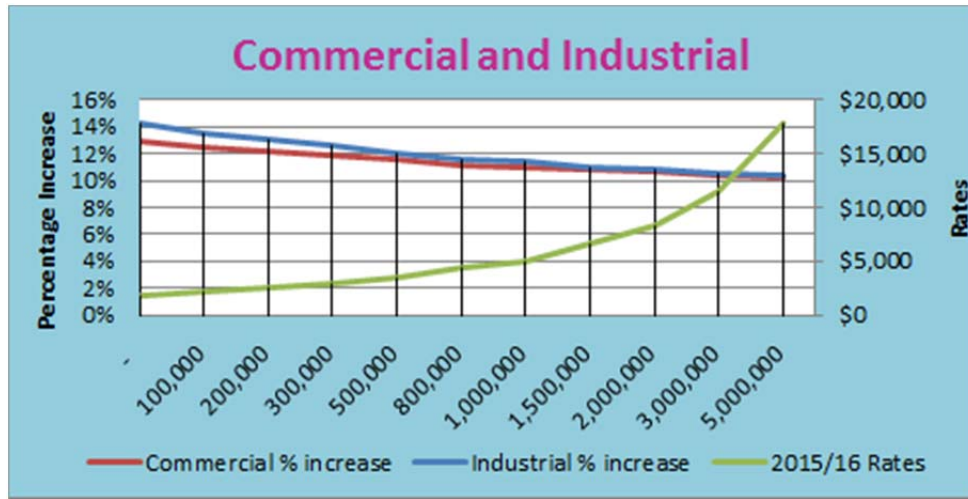
Communities of Interest Rates

Residential	Residential property	Uniform	Amount per rating unit	\$41.50	\$ 86,612
Rural	Rural property	Uniform	Amount per rating unit	\$29.01	\$ 74,128
Commercial	Commercial/Industrial	Uniform	Amount per rating unit	\$676.41	\$ 147,458

*All figures exclude GST

Rating Examples





The following rates are proposed to be set and assessed within the District for the 2015/16 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 2015-25 Long Term Plan.

For the 2015/16 year this rate will be 0.3654 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 2015-25 Long Term Plan.

For the 2015/16 year this rate will be \$595.13 (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 Opotiki Town Ward plus all rating units less than 0.5ha outside the Opotiki Town Ward on the seaward side of the area commencing from Ohiwa Harbour at the intersection of Ruatuna Road and State Highway 2 and following State Highway 2, Waitohi 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.

For the 2015/16 year this rate will be \$47.73 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 2015/16 year this rate will be \$33.36 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 2015/16 year this rate will be \$777.87 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 charge per separately used or inhabited part of a rating unit connected in the Ōpōtiki/Hikutaia, Te Kaha and Ōhiwa communities.
- A half-charge per rating unit which is serviceable in the above locations.

Rates and Charges

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 2015/16 year these rates will be:

	WATER RATES	
	Connected	Serviceable
Opotiki/Hikutaia	294.64	147.32
Te Kaha	478.68	239.34
Ohiwa	1,027.35	513.68

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
Opotiki/Hikutaia	55.2 cents per cubic metre
Te Kaha	96.6 cents per cubic metre
Ohiwa	96.6 cents 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 charge of per separately used or inhabited part of a rating unit connected.
- A charge per pan within the separately used or inhabited part of a rating unit for each pan where there are multiple connections.
- 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% of the full charge.

For the 2015/16 year these rates will be:

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

	SEWERAGE	RATE (GST INCL)	
	Connected	Serviceable	Multi-connection
Opotiki	354.24	177.12	283.39
Waihau Bay	547.46	273.72	

(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 \$22,204.78 per rating unit.

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 full charge of \$143.15 on each separately used or inhabited part of a rating unit (that is used or inhabited) within the collection area.
- A half-charge of \$71.57 on each separate rating unit where the property is not used or inhabited within the collection area.

Sources of funding for subsequent years

The funding sources applied for 2015/16 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.

Fees and charges

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

Animal Management		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Dog Registration		
The following fees apply to registration of dogs in the Opotiki District – (please note there is no longer a fee differential for the location of dogs).		
Complete Dog	\$110.00	Refer Council Report
Neutered Dog	\$55.00	
Working Dog	\$40.00	
Penalty Late Payment		
Complete Dog	\$55.00	Refer Council Report
Neutered Dog	\$27.50	
Working Dog	\$20.00	
Dog Pound & Other Fees		
Seizure of Dogs – charge per dog	\$45.00	\$45.00
1st occasion	\$100.00	\$100.00
2nd occasion	\$150.00	\$150.00
3rd & subsequent occasions		
Sustenance Charge – per day per dog	\$10.00	\$10.00
Destruction/Euthanasia – per dog	\$45.00	\$45.00
Replacement of Registration Tags	\$5.00	\$5.00
Implant of Micro-chip Transponder	\$20.00	\$20.00
Certified Companion Dogs, Hearing Dogs and Guide Dogs	\$15.00	\$15.00
Droving Charges		
Collection Fee and Costs Incurred (plus Impounding cost if appropriate) in leading, driving or conveying stock from the place where it is found to the pound or to the place where it is delivered to the owner. Mileage @ 90c/km plus actual cost of staff time Note: Costs for after-hours will be as billed.	At cost	At cost

FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Impounding of Stock		
Impounding of Stock – charge per stock		
1st occasion	\$50.00	\$50.00
2nd occasion	\$100.00	\$100.00
3rd & subsequent occasions	\$150.00	\$150.00
Sustenance Charge per Head of Stock per day	\$15.00	\$15.00
- Advertising Fee for unclaimed stock	To be included in sale price	To be included in sale price
- Transport / horse float		
Environmental Health		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Food Premises & other registrations		
Note: All additional inspections are \$145.00		
Food premises, including hotels, taverns, tourist houses, premises with off-licence and club licence		
Application for Initial Registration This fee covers any initial consultation and advice, administration of setting up database in the register and pre-post registration inspection.	\$250.00	\$250.00
High Risk – Involved readily perishable foods which need to be kept chilled, refrigerated or frozen and then cooked and sold or prepared and sold e.g. filled rolls, sandwiches, milkshakes, thickshakes, meat, fish. Need sink + WHB plus hot water heating, waste disposal Includes VIP FCP premises (Includes 2 inspections) Third and subsequent inspections at cost.	\$365.00	\$370.00
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)	\$215.00	\$220.00

Fees and Charges

FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Mobile Shop Registration		
Application for Initial Registration of Mobile Shop This fee covers any initial consultation and advise, administration of setting up database in the register and pre-post registration inspection.	\$180.00	\$180.00
Low Risk. Vehicles & Caravans (covers food that is prepared, reheated on site, such coffee carts etc, that could operate from markets, events or approved public sites. No perishable food.	\$45 (6 months) \$90 (12 months)	\$45 (6 months) \$90 (12 months)
High Risk – Vehicles & Caravans (covers food that is prepared, cooked or reheated on site, eg, burger vans, crepes, fish & chips, ice creams vendors etc and includes mobile purpose built vehicles/caravans that could operate from within markets, events or approved sites. The fee includes 1 inspection. The second and subsequent inspections are at cost.	\$90 (6 months) \$180 (12 months)	\$90 (6 months) \$180 (12 months)
Hawkers License		
The fee covers the cost of administration where the application is considered, suitable conditions imposed on the operation if necessary and the license issued – which may be up to 12 months.	\$25 per day \$40 (6 months) \$80 (12 Months)	\$25 per day \$40 (6 months) \$80 (12 Months)
Camping Grounds		
Application for Initial Registration This fee covers any initial consultation and advice, administration of setting up database in the register and pre-post registration inspection.	\$235.00	\$235.00
Renewal Registration This fee covers any initial inspection, advice, administration costs relating to the re-registration. (Includes 2 inspections per year). Third and subsequent inspections at cost.	\$210.00	\$220.00
Certificates of Exemptions from Camping Ground Regulations	\$235.00	\$235.00

FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Hairdressers		
Application for Renewal of Registration This fee covers the cost of administration and cost of one inspection during the year. Second and subsequent inspections at cost.	\$180.00	\$180.00
Noting of Certificates		
This fee covers the costs of altering the details in the record of registration and on the certificate of registration any change in the occupation of premises.	\$90.00	\$90.00
Exempt Premises		
This fee covers the costs of annual inspection of premises specified in sub clause (4) of regulation 4, which are premises exempt from registration but still subject to the requirements of the Regulations. Includes Certificate of Exemptions for Camping Ground	\$150.00	\$155.00
Amusement Devices (Fee set under legislation)		
Approval to operate: (a) 1 device up to 7 days (b) Additional device up to 7 days (c) Each device for 7 day period after first 7 day period	\$11.50 \$2.30 \$1.50	\$11.50 \$2.30 \$1.50
Class 4 Gambling Venue		
Application fee	\$450.00	\$450.00

Noise Control		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Return of seized equipment	N/A	\$90.00

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

Sale and Supply of Alcohol				
FEES AND CHARGES (All charges include GST)	Charges 1 July 2014		Charges 1 July 2015	
Alcohol licensing Fees – Set by Statue				
Temporary Authority	\$296.70		\$296.70	
Managers Certificate Application	\$316.25		\$316.25	
Renewal Managers Certificate	\$316.25		\$316.25	
Special Licence	Class 1(1 large event: more than 3 medium events: more than 12 small events)	\$575.00	Class 1(1 large event: more than 3 medium events: more than 12 small events)	\$575.00
	Class 2 (3 to 12 small events: 1 to 3 medium events)	\$207.00	Class 2 (3 to 12 small events: 1 to 3 medium events)	\$207.00
	Class 3 (1 or 2 small events)	\$63.25	Class 3 (1 or 2 small events)	\$63.25
On Licence/renewal application	See below for new risk matrix fee structure		See below for new risk matrix fee structure	

FEES AND CHARGES (All charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Alcohol licensing Fees – Set by Statue		
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	\$270.00

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.

Fees and Charges

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

Latest alcohol sales time allowed for premises

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

Type of licence and premises

Type of Licence	Type of Premises	Weighting
On-licence	Class 1 restaurant, night club, tavern, adult premises	15
	Class 2 restaurant, hotel, function centre	10
	Class 3 restaurant, other premises not otherwise specified	5
	BYO restaurants, theatres, cinemas, winery cellar doors	2

Type of Licence	Type of Premises	Weighting
Off-licence	Supermarket, grocery store, bottle store	15
	Hotel, tavern	10
	Class 1, 2 or 3 club, remote sale premises, premises not otherwise specified	5
	Winery cellar doors	2
Club-licence	Class 1 club	10
	Class 2 club	5
	Class 3 club	2

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

Fee Categories for premises

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

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

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

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

FEES AND CHARGES (All charges include GST)		Charges 1 July 2014	Charges 1 July 2015
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

Resource Management Services		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
ALL CHARGES MINIMUM PLUS ACTUAL AND REASONABLE COSTS unless otherwise stated.		
The minimum charge is payable at the time of lodging an application. Where consultants are used to carry out planning duties, the actual and reasonable cost incurred will be charges to an applicant.		
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.		
All APPLICATIONS ARE MINIMUM CHARGE PLUS ACTUAL AND REASONABLE COSTS		
Resource consent applications (see note above)		
Land Use Applications Resource consent involving non-compliance of the Zone standards: <ul style="list-style-type: none"> • Relocated dwellings • Controlled activities 	Minimum charge \$600	\$600
Land Use applications This category includes the following: <ul style="list-style-type: none"> • Controlled activities • Discretionary activities • Non-complying activities 	Minimum charge \$950	\$950.00
Subdivision: 1 – 2 Lots	Minimum charge \$1,500.00	\$1,500.00
Subdivision: 3 – plus Lots	Minimum charge \$1,700.00	\$1,700.00

Fees and Charges

FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Hapu Partition assessments	Minimum charge \$850.00	\$250.00
Occupation Orders and other Maori Land Court Orders, preparation of reports by Planner and Building Control Officer (Includes on site if necessary)	\$160.00	\$160.00
<u>Extra Fee for Urgent</u>	\$125.00	\$125.00
Certificates and legal documents		
Section 124 – Renewal of Resource Consent	Minimum charge \$400.00	\$400.00
Section 125- Lapsing Consent Application	\$250.00	\$250.00
Section 127 – 132 Change Review or cancellation of consent conditions	Minimum charge \$270.00	\$950.00
Section 139 – Certificate of Compliance		\$450.00
Section 176 - Assessment of outline plan	Minimum charge	\$550.00
- Outline plan waiver	\$550.00 New fee	\$250.00
Section 221 – Preparing consent notice		\$270.00
- Change or cancellation of consent notice		\$950.00
Section 222 – Completion Certificate	\$270.00	\$270.00
Section 223 Survey Plan		\$100.00
Section 224 (c) Certification including compliance with consent		\$420.00
Section 224 (f) Certificate		\$50.00
Section 226 (e) Application and Certificate		\$450.00
All other certificates reviewing, preparing, signing including peer review		\$250.00
Experts reports - <u>These include but are not limited to reports on engineering, traffic, noise, geotechnical, ecology, coastal and other natural hazard(s) reports, heritage, cultural, archaeological, landscape and legal reports.</u>		Actual costs

FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Applications Requiring a Hearing (Deposit plus actual and reasonable)		
Category 1 Deposit – NOTIFIED Land use or Subdivision applications which are notified (excluding limited notification), or <ul style="list-style-type: none"> Private plan change or Designation, or Heritage order 	Actual costs based on deposit \$5,000.00	Actual costs based on deposit \$3,500.00
Category 2 Deposit - LIMITED Land use or subdivision application requiring limited notification.	Actual costs based on deposit \$3500.00	Actual costs based on deposit \$3500.00
RESOURCE MANAGEMENT PLANS Fixed charge		
District Plan Purchase Or charged in components <ul style="list-style-type: none"> Maps District Plan 	\$300.00 \$125.00 \$175.00	\$300.00 \$125.00 \$175.00
RESOURCE CONSENT CONDITIONS MONITORING Fixed charge		
Monitoring of resource consent conditions per inspection Plus mileage @ 95cents per kilometre (if appropriate)	\$150.00	\$150.00
LOCAL GOVERNMENT (SECTION 348)		
Section 348 – Easement approvals and revocation	\$270.00	\$270.00
Engineering Charges for Building and Resource Management Services		
(a) Footpath and Vehicle Crossing Damage <ul style="list-style-type: none"> Bond Fee 	\$825.00 \$145.00	\$825.00 \$145.00
(b) Road, Street and Infrastructure Damage <ul style="list-style-type: none"> Bond Fee 	\$825.00 \$145.00	\$825.00 \$145.00
(c) Water Supply Connection Fee For Ōpōtiki, Ohiwa, Te Kaha plus actual costs of any additional materials, plant, and labour required.	\$290.00	\$290.00

FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
(d) Sewer Connection Fee For Opotiki plus actual costs of any additional materials, plant, labour required.	\$330.00	\$330.00
(e) Stormwater discharge Fee for discharge to land administrated by Council	\$230.00	\$230.00
(f) Vehicle Entrance	\$2250.00	\$2250.00
(g) Peer Review Of engineering specifications	At Cost	At Cost
Note: Where costs exceed bonds applicants will be required to meet the difference after receiving invoice.		

Land Information Memorandum		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
FOLLOWING FEES ARE FIXED FEES		
<ul style="list-style-type: none"> Rural or Residential Commercial/Industrial Urgency Fee (under 5 days) 	\$330.00 \$600.00 \$160.00	\$330.00 \$600.00 \$160.00
Copy of Certificate of Title	\$30.00	\$30.00 Plus \$5 for additional instruments

Development Contribution Fees		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
FOLLOWING FEES ARE FIXED FEES		
<ul style="list-style-type: none"> Recreational District Roding Industrial/Commercial, mixed use development refer to Councils policy 	\$227.70 \$630.20	Refer Council Report

Building Services		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Project Information Memorandum - PIM		
It is recommended an owner apply for a PIM if they are considering carrying out building work and before lodging a building consent.		
All projects valued under \$50,000	\$125.00	\$130.00
All other projects valued over \$50,000	\$210.00	\$215.00
Building Consents		
Note : additional inspections are charged at \$150.00 per inspection plus mileage of 95c/km if appropriate)		
Category 1 \$0 - \$5,000 Solid fuel burners, carports, demolitions, decks & solar systems etc (includes 1 inspection)	\$155.00	\$155.00
Septic tank category Septic tanks/on-site effluent treatment disposal systems in accordance with the Environment BOP requirements. (includes 1 inspection)	\$285.00	\$285.00
Category 2 \$5,001 - \$20,000 Building work such as sleep-outs, additions and garages, farm buildings without plumbing and drainage. (Includes 2 inspections)	New Category details	\$675.00
Category 3 \$20,001 - \$50,000 Building work such as sleep-outs, additions and garages, farm buildings. (includes 3 inspections)	New category details	\$850.00
Category 4 \$50,001 - \$100,000 Large additions, alterations to dwellings, alterations to commercial buildings without plumbing and drainage. (includes 9 inspections)	New category details	\$1850.00
Category 6 \$100,001 - \$300,000 New dwellings, commercial buildings (includes 10 inspections)	\$2360.00	\$2360.00
Category 7 Over \$300,000 New dwellings, commercial buildings (includes 16 inspections)	\$3450.00	\$3450.00
BCA Accreditation Levy (per application) Per \$1,000 of work		\$1.00

Fees and Charges

FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Government Levies		
All Works over \$20,000 will incur the following levies (pre \$1,000 after \$20,000)		
BRANZ Levy per \$1,000 of work	\$1.00	\$1.00
Department of Building and Housing DBH Levy per \$1,000 of work	\$2.01	\$2.01
Note: All Building Consent applications requiring Compliance Schedule must include the Compliance Schedule application. The above fees do not include the costs of checks by Structural Engineers or the NZ Fire Service.		
Application for extension of time to start of completed building work Building owners request for an extension of time to ensure that the building consent does not expire.	\$30.00	\$40.00
Compliance Schedules Applies to new buildings with certain automatic systems that require annual maintenance.	\$210.00	\$210.00
Following minimum charges plus actual and reasonable costs		
Application for Change of Use of a Building Applies to buildings in relation to fire safety and access for persons with disabilities (includes one inspection). Plus mileage at 95c/km	\$480.00	\$480.00
Following minimum charges plus actual and reasonable costs		
Application for Waivers and Modifications Waivers and Modification from Building Act Deposit Plus inspections \$150.00	\$500.00	\$500.00
Amendment to Consented Plans Application Fee	\$200.00	\$200.00
WOF Inspection Existing Compliance Schedules (Auditing)		
Building Warrant of Fitness	\$290.00	\$290.00
Re-inspection fee for work not ready for inspection	\$150.00	\$150.00
Re-inspection fee for Building Warrant of Fitness	\$150.00	\$150.00
Building WOF Annual renewal Fee	N/A	\$45.00
Certificate of Acceptance		
Application for Certificate of Acceptance	\$1000.00	\$1000.00
Certificate of Public Use	\$150.00	\$150.00
Administration Fee	\$60.00	\$60.00
Mileage	95c/km	95c/km

FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Inspection Charges		
An Inspection charge is levied if an extra Inspection is required.	\$150.00	\$150.00
Mileage	95c/km	95c/km
Fencing of Swimming Pools 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
Request for Information - Regular Annual subscription for the regular provision of copies or summaries of building consents, or applications or ancillary information: Per month Per Year	\$50.00 \$200.00	\$50.00 \$200.00
Engineering Charges for Building and Resource Management Services		
(a) Footpath and Vehicle Crossing Damage <ul style="list-style-type: none"> • Bond • Fee 	\$825.00 \$145.00	\$825.00 \$145.00
(b) Road, Street and Infrastructure Damage <ul style="list-style-type: none"> • Bond • Fee 	\$825.00 \$145.00	\$825.00 \$145.00
(c) Water Supply Connection Fee For Ōpōtiki, Ohiwa, Te Kaha plus actual costs of any additional materials, plant, and labour required.	\$290.00	\$290.00
(d) Sewer Connection Fee For Opotiki plus actual costs of any additional materials, plant, labour required.	\$330.00	\$330.00
(e) Stormwater discharge Fee for discharge to land administrated by Council	\$230.00	\$230.00
(f) Vehicle Entrance	\$2250.00	\$2250.00
(g) Peer Review Of engineering specifications	At Cost	At Cost
Note: Where costs exceed bonds applicants will be required to meet the difference after receiving invoice.		

Charges for Extraordinary Supply Water		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
In accordance with Council's Water Supply Bylaw, Extraordinary Water is that supplied for any other use that is not solely for domestic purposes. This includes water for irrigation, frost protection, commercial or business use, industrial, fire protection systems, temporary or out of district supplies. Extra ordinary supply not taken through a Hydrant (as approved by Council) must be through a Council approved meter and approved back flow preventer.		
Opotiki Township, Hikutaia-Woodlands Water Supply Area	\$1.00/ m ³	\$1.00/ m ³
Te Kaha Water Supply Area	\$1.50/ m ³	\$1.50/ m ³
Ohiwa Water Supply Area	\$1.50/ m ³	\$1.50/ m ³

Bulk Water Take From Hydrants		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
All Bulk water supplies using Council's hydrants must comply with Section 11 Tankard Drinking Water compliance criteria of the Drinking Water Standards for New Zealand 2005 (Revised 2008).		
Bulk water cost to fill tankers from hydrants both from Opotiki and Te Kaha W/S	\$6.00 / m ³	\$6.00 / m ³

Water Meter Charges		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Any property that is connected to the Opotiki, Te Kaha or Ōhiwa Water supplies, where there is a water meter, the metered volumes of water used shall be charged to the following rates per cubic meter		
Opotiki	55.2 c/m ³	55.2 c/m ³
Te Kaha	96.6 c/m ³	96.6 c/m ³
Ohiwa	96.6 c/m ³	96.6 c/m ³

Request Water Meter Reading		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Request water meter reading	\$25.00	\$25.00

CBD and i-SITE Public Toilets Usage		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
CBD Public Toilets	\$0.50c	\$0.50c
i-SITE Showers	\$5.00	\$5.00

Cemetery Fees and Charges		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Cemetery Plots		
Purchase Plot (also reserve plot)	\$1315.00	\$1315.00
Child	\$630.00	\$630.00
Interment Fee	\$525.00	\$525.00
Child	\$235.00	\$235.00
Stillborn	\$235.00	\$235.00
Saturday	\$740.00	\$740.00
Ashes	\$115.00	\$115.00
Ashes - Niche Wall	\$315.00	\$315.00
Ashes - cremation strip		
• Purchase of Plot	\$370.00	\$370.00
• Interment fee	\$125.00	\$125.00
Monument Permit	\$48.00	\$48.00

Fees and Charges

Road Closure Fees		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Processing Fee	\$105.00	\$105.00
+ Advertising Costs If full road closure under Statutory requirements (Road closure) two advertisements are required If temporary road closure under Statutory requirements (Disruption to Traffic) one advertisement is required	\$110.00 approx per advertisement	\$110.00 approx per advertisement

Road Stopping Fees		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
+ Deposit fee: For contribution to initial evaluation –to accompany application.	\$0	\$2,000.00
+ Additional Fees: The initial evaluation will be used to review the application, to establish process requirements. Additional costs may be incurred above the deposit fee.		Actual Costs

Rapid Number Assessment		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Assignment of Rapid Number (excludes number plates)	\$90.00	\$90.00

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

Hire of Sports Pavilions				
	Cost / Session 1 July 2014	Cost / Hour 1 July 2014	Cost / Session 1 July 2015	Cost / Hour 1 July 2015
Community Group (Non Profit)	\$40.00	\$15.00	\$40.00	\$15.00
Private (i.e. Family function, no entry fee)	\$100.00	\$25.00	\$100.00	\$25.00
Corporate/Commercial Use	\$150.00 + GST	\$50.00 + GST	\$150.00 + GST	\$50.00 + GST
* Session is defined as: 7am – midday, Midday – 5pm, 5pm – midnight				
* A refundable bond up to \$500 may be charged				

Library Fees and Charges		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Administration		
Administration on joining – Adults	\$2.00	Nil
Annual renewal fee (payable at time of anniversary of joining) – Adults	\$2.00	Nil
Temporary members and visitors – Deposit	\$50.00	\$50.00
Temporary members and visitors – Refund (on return of library card and all resources borrowed)	\$45.00	\$40.00
Replacement card	\$5.00	\$2.00
Rental Fees		
Book rental: per book depending on category	50c - \$5.00	0.00 - \$5.00
Reservations	\$1.00	\$1.00
Lost or unreturned items	\$10.00 admin fee plus replacement cost	Replacement cost
Interloans (where reciprocal borrowing applies)	\$4.00	\$4.00
Interloans (where reciprocal borrowing does not apply)	\$15.00-\$25.00	\$15.00-\$20.00
Overdues		
Overdues (first week for adults per book)	\$1.30	0.20 / day
Overdues (each week thereafter for adults per book)	\$.50c	
Overdues – Children per book	\$.10c	
Interloans		
Interloans (where reciprocal borrowing applies)	\$4.00 return postage	\$4.00
Interloans (where reciprocal borrowing does not apply)	\$15.00 - \$25.00 plus return postage	\$15.00 – 25.00

FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Printing and Photocopying		
A4 t B&W	\$.50c	\$0.20
A4 Colour	\$5.00	\$0.50
A3 B&W	\$1.00	\$0.40
A3 Colour Sheet	\$10.00	\$2.00
Faxing		
New Zealand	\$1.50 first sheet and \$.50c thereafter	\$0.50
Other countries	Various charges	
Sale of old stock	As marked	As marked
APNK Internet Service (Internet access, email, word-processing etc)	Free for 30 minutes use	Free for 30 minutes use

Fees and Charges

Copying and access to records		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
a) <u>Copying of Information</u>		
Photocopying and Printing		
• Each A4 page	\$0.50	\$0.50
• Colour copies including aerials	\$5.00	\$5.00
• Each A3 page	\$2.00	\$2.00
• Colour copies including aerials A3	\$10.00	\$10.00
• Each A2 page	\$5.00	\$20.00
• Colour copies/aerials A2	\$20.00	\$20.00
b) <u>Published Documents</u>		
Fee fixed per document to include the cost of printing, postage and may include actual and reasonable costs in preparing the document.	Actual costs	Actual costs

Access to Property Records & Subdivision Records		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
Administration charge for viewing property file	N/A	\$5.00
PROPERTY FILE PHOTOCOPY (<10 A4 items ONLY)		
Photocopy of 1-10 items of A4 size ONLY is copying cost per category as listed above. (maximum 15 minutes)		
PROPERTY FILE PHOTOCOPY (10+ items) \$20.00 per 15 minutes		
Photocopy of 10+ items (partial) <i>OR</i> of an entire file (complete) is based on the actual time taken to photocopy file, plus the copying cost per category as listed above. <i>(Minimum 15 minutes, Maximum 3 hours per day)</i>		
PROPERTY FILE DIGITAL COPY \$45.00 per hour		
Digital copy of a property file (partial or complete) supplied via a registered company is charged at \$45 per hour. Invoices will be sent to nominated email and postal addresses. (minimum 1 hour, maximum 3 hours per day).		
Digital files are supplied via a secured email portal. CD's are available on request at an additional fee of \$5.00 per CD>.		
NB: Postage & Courier fees may apply		
YOUR REQUEST WILL GENERALLY BE PROCESSED WITHIN 24 HOURS HOWEVER PLEASE ALLOW BETWEEN 3-5 WORKING DAYS FOR YOUR REQUEST TO BE COMPLETED.		
Official Information Requests		
FEES & CHARGES (All Charges include GST)	Charges 1 July 2014	Charges 1 July 2015
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

Opotiki District Resource Recovery Centres - Charges (GST Inc)					
Household Waste	R E C Y C L E D				Non Recycled
	100%	75%	50%	25%	
Cars	\$5.00	\$8.00	\$10.00 0	\$12.00 0	\$15.00
Ute, Station wagon, Van Small trailers (up to 1m ³)	\$8.00	\$11.00	\$14.00 0	\$17.00 0	\$20.00
Large trailers (1m ³ to 2m ³)	\$16.00	\$22.00	\$28.00 0	\$34.00 0	\$40.00
Loads greater than 2m ³ Per cubic metre charge	\$10.00	\$25.00	\$40.00 0	\$55.00 0	\$70.00
Plastic Bags:	Small	Large Up to 75 Litres		Extra large-over 75 litres	
(Single, i.e. one only)	\$2.00	\$3.00		\$5.00	
Commercial/ Industrial Loads	Price by negotiation but generally \$70.00 per m ³ .				
(Note: Council reserves right to reject any commercial or industrial load).	For loads greater than 10 m ³ : Waste depositors shall arrange for own transport to a landfill.				
Green Waste: Smaller loads of green waste will be charged at same rates shown above for household waste 50% recyclable. Loads with limbs or material greater than 100mm – Not accepted.					
Car Bodies: \$25 each (Empty)					

Opotiki District Resource Recovery Centres - Charges (GST Inc) Continued...			
Gas Bottles:	Up to 9.00 kg	\$5.00 empty	\$10.00 with gas
	Over 9.00 kg	\$10.00 empty	\$20.00 with gas
Tyres:		<u>Without Rims</u>	<u>With Rims</u>
	Car/Van	\$3.00	\$4.00
	4x4 Ute or Truck	\$7.50	\$10.00
	Tractor or Truck	\$11.00	\$15.00
<u>WE DO NOT ACCEPT:</u>			
<u>Opotiki</u>			
* Asbestos * Explosives (including flares and bullets) * Soil * Hypodermic needles * Hot fire place embers * Vegetation other than household garden material and trees.			
<u>Te Kaha and Waihou Bay</u>			
As for Opotiki above and also including : * External and internal wall and roof linings * Commercial quantities of timber framing/ building framing and materials * Lawn clippings.			
N.B. These additional three categories of materials will be accepted if deposited at Opotiki RRC.			

Audit Opinion



To the reader

Independent auditor's report on Ōpōtiki District Council's 2015-25 Long-Term Plan

I am the Auditor-General's appointed auditor for Ōpōtiki District Council (the Council). Section 94 of the Local Government Act 2002 (the Act) requires an audit report on the Council's long term plan (the plan). I have carried out this audit using the staff and resources of Audit New Zealand. We completed the audit on 30 June 2015.

Opinion

In my opinion:

- the plan provides a reasonable basis for:
 - long-term, integrated decision-making and coordination of the Council's resources; and
 - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 22 to 26 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 and accurately reflect the information drawn from the Council's audited information.

Uncertainties over the funding and timing of the Ōpōtiki Harbour Transformation project

Without modifying our opinion, we draw your attention to the proposed funding of the District Council's significant investment in the Ōpōtiki Harbour Transformation project (the project) as set out on Page 200 of the plan. There is significant uncertainty about whether the amount of external funding that is needed for the project will be made available, and if the funding is made available, when the project will proceed.

If external funding is not available as envisaged to support the project, the District Council has stated that the project will not proceed because the District Council does not have the financial resources to carry out the project on its own. Should the project not proceed, the expected economic and social benefits to the District Council and the community as reported in the plan is unlikely to eventuate, as set out in the assumptions on pages 193 to 201.

In drawing your attention to this issue, we are not commenting on the merits of the policy content that it reflects. We consider the disclosures in the plan to be adequate.

Basis of Opinion

We carried out our work in accordance with the Auditor-General's Auditing Standards, relevant international standards and the ethical requirements in those standards.¹

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate audit procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our audit procedures included assessing whether the:

- Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face over the next 30 years;
- information in the plan is based on materially complete and reliable asset and activity information;
- Council's key plans and policies have been consistently applied in the development of the forecast information;
- assumptions set out within the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;

Audit Opinion

- forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted and complies with generally accepted accounting practice in New Zealand;
- rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- relationship between the levels of service, performance measures and forecast financial information has been adequately explained within the plan.

We did not evaluate the security and controls over the publication of the consultation document.

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures and other actions relating to the preparation of the plan;

¹ The International Standard on Assurance Engagements (New Zealand) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and The International Standard on Assurance Engagements 3400: The Examination of Prospective Financial Information.

- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

I am responsible for expressing an independent opinion on aspects of the plan, as required by sections 94 and 259C of the Act. I do not express an opinion on the merits of the plan's policy content.

Independence

We have followed the independence requirements of the Auditor-General, which incorporate those of the External Reporting Board. Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council or any of its subsidiaries.



Clarence Susan, Audit New Zealand
On behalf of the Auditor-General, Tauranga, New Zealand