

Table of Contents

Table of Contents	
Comments from the Mayor and Chief Executive.....	1
Council Activities	2
Roads and Footpaths	3
Water Supply	6
Sewerage Treatment and Disposal.....	9
Stormwater Drainage.....	11
Flood Protection and Control Works	13
Community Services.....	15
Regulatory Services	21
Governance and Leadership	27
Community Development	32
Consolidated Cost of Service Statement.....	34
Financial Statements	36
Prospective Statement of Comprehensive Income	36
Reconciliation of Prospective Statement of Comprehensive Income and Combined Cost of Service Statements	37
Prospective Statement of Changes in Equity.....	38
Prospective Statement of Financial Position.....	39
Prospective Statement of Cash Flows	40
Prospective Statement of Public Debt.....	41
Prospective Statement of Reserves.....	41
Statement of Accounting Policies	42
Funding Impact Statements.....	50
Rating Information	Error! Bookmark not defined.
2014/15 Rates Information.....	63
Rates Examples for Indicator Properties.....	67
Examples of Indicative Contributions to Council Services – 2014/15 year.....	68
Organisation	69
District Personnel.....	69
Contact Details	69
Management Structure	70
Statistics	71
Schedule of Fees and Charges	72
Glossary.....	87

MISSION STATEMENT

“Otorohanga District Council will strive to be the best rural council in New Zealand, operating proactive policies which promote progress while taking into account social, cultural, economic and environmental needs.”

Comments from the Mayor and Chief Executive

In this Annual Plan document Council outlines its proposed direction, activities, expenditure and revenues for the period from 1 July 2014 to 30 June 2015. This information continues to closely reflect the direction set out in Council's Long Term Plan (LTP) which was presented in 2012.

The forecast average rates increases for the 2014/15 year are as follows:

Rural area	2.56%
Otorohanga Community	2.18%
Kawhia Community	2.00%
Overall (District)	2.40%

Debt is projected to continue to decrease, with a very low level currently being projected to be achieved by the end of the decade.

Achieving such satisfactory financial results in an environment of little or no local economic growth is however only possible through continuing austerity, and Council continues to be wary of providing new works of services unless there is a clearly defined need and desire by the community.

A consequence of this is that only a relatively small amount of improvement works are planned for the 2014/15 year, with the only significant rate funded projects being:

Harbour Road Improvements - \$409,000

Otorohanga Water Plant - \$122,000

Otorohanga Reserves - \$73,000

Kawhia Foreshore Protection - \$70,000

Kawhia Cemetery Extension- \$30,000

The next year will however see Council revising its Long Term Plan, which sets out the direction for the next 10 years, and in the development of this plan the needs and desires of ratepayers will be further explored.

Council will however remain mindful of being in an environment where some factors are outside of its control. One particular area of activity where this currently applies is the operation and maintenance of roads.

Central government has substantial influence on road activities through the financial assistance provided by the New Zealand Transport Agency, and has clearly signalled that such funding will reduce. The likely outcome of this is that Councils will be faced with the choice of either reducing the standards of roads, or meeting the shortfall in funding through increased rates.

For rural Councils roading is generally by far the largest activity, and in the case of ODC accounts for more than half of its budget.

As such even relatively small changes to the NZTA support of this activity can have very significant effects on the community.

Another factor that has significant influence on wellbeing of the District is the climate. Economic activity in the District is dominated by agriculture; it is estimated that upwards of 70% of local GDP is either directly or indirectly associated with agricultural production, which is climate dependant.

Whilst it is believed that having such a strong agricultural base should position the district well in coming years, the recent drought – though relatively localised – follows a similar event during the previous year and reminds us of the economic risks to which the community is exposed, which directly affects their ability to pay rates.

These factors together reinforce the belief that it is prudent that Otorohanga District Council – like farms and other businesses - should continue on a course towards being an organisation that has both low costs and low debt, which will place it in the best possible position to manage any adverse circumstances that may arise in the future.



M M Baxter
Mayor









D C Clibbery
Chief Executive

Council Activities

This part of the Annual Plan explains how Council's activities will contribute towards the achievement of community outcomes.

Each activity comprises Levels of Service, work programmes and a monitoring framework which the community can use to assess Councils progress. Council communicates its progress against its performance measures once a year in the Annual Report.






This section explains the plans that have been developed for each of Councils significant activities. The activities have been placed into one of the following:

-  Roads and Footpaths
-  Water Supply
-  Sewerage Treatment & Disposal
-  Stormwater Drainage
-  Flood Protection and Control Works
-  Community Services
-  Regulatory Services
-  Governance and Leadership; or
-  Community Development

group of activities depending on that activity's major emphasis. Each group of activities is discussed separately.




How this section works

Each activity within the group of activities contains the following information;



-  A description of how the activity contributes to Community Outcomes and Council's role in delivering those outcomes.
-  A list of major capital projects scheduled for the 2013/14 year
-  Explanations of any significant changes from the 2012-22 Long Term Plan
-  A performance monitoring framework, showing target levels of service, performance indicators and a description of how Council will measure performance against those indicators.
-  Cost of Service Statements for the group of activities

Roads and Footpaths

What Community Outcome Does Roads and Footpaths Contribute To

Community Outcomes	Roads and Footpaths	Professional Engineering Business Unit
 <p>Otorohanga District is a safe place to live</p>	<p>Implementer Advocate Partner Regulator Monitor</p>	<p>Implementer</p>
 <p>Ensure services and facilities meet the needs of the Community</p>	<p>Implementer Partner Advocate Regulator Monitor</p>	<p>Implementer</p>
 <p>Manage the Natural and Physical environment in a sustainable manner</p>	<p>Implementer Monitor</p>	

Major Projects for 2014/15

-  Seal smoothing and widening of Wharepuhunga Road.
-  Seal smoothing of Harbour Road

Changes from the 2012-22 Long Term Plan

The seal smoothing work on Wharepuhunga Road planned for the 2013/14 year has been carried over into the 2014/15 year.

There has also been a decrease in subsidy from NZTA as a result of changes in government policy. Additionally there has been an increase in the depreciation for roading of \$220,000 due to larger than budgeted revaluation movements.

There has also been a change in staffing within the Engineering Business Unit, with a staff member transferring to Support Services in the Governance and Leadership group of activities.

Roads and Footpaths Level of Service Targets

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
<p>The design and maintenance of District roads ensures that they</p>	<p>Reliable roading around the District will ensure that the transportation needs</p>	<p>Road smoothness of roads in the district compare favourably with other local authorities in the Waikato Region.</p>	<p>Equal or better than average Waikato Region results</p>

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
are safe and comfortable to travel on	of communities are met. Providing safe vehicular access helps keep our communities safe and also helps provide quality transport networks	Number of complaints received regarding roading issues recorded in the service request system.	<50 complaints per annum
		The recorded number of defects on sealed rural roads per 10km of lane length	Average of 10 defects or less
		The recorded number of defects on sealed urban roads per 10km of lane length	Average of 3 defects or less
		Unsealed road bulk metalling programme completed.	Annual bulk metal programme completed




Roads and Footpaths Financial Statements

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Roading - Operating Statement				
Operating Revenue				
Activity Revenue	3,287	3,512	3,081	431
Targeted Rates	4,704	5,054	4,951	103
Development Contributions	-	-	-	-
General Rates	-	-	-	-
Other General Sources	740	883	770	113
<i>Total Operating Revenue</i>	8,731	9,449	8,802	647
Operating Expenditure				
Roading	6,776	6,804	7,132	- 328
Footpath	55	58	56	2
Engineering Business Unit	750	892	765	127
<i>Total Operating Expenditure</i>	7,581	7,754	7,953	- 199
<i>includes:</i>				
Salaries and Wages	468	589	480	109
Depreciation	2,772	2,565	2,785	- 220
Interest	378	383	328	55
Operating Surplus (Deficit) \$	1,150	1,695	849	846
Operating Surplus transferred to (specify) Reserve(s); or Operating Deficit funded from (specify) Reserve(s)	1,150 -	1,695 -	849 -	846 -





	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
Roading - Capital and Reserves Funding Statement	000's	000's	000's	000's
Capital and Reserves Funding Requirements:				
Capital Expenditure				
Renewals (Maintaining Service Capacity)	3,491	3,411	3,536	- 125
Growth (Improving Service Capacity)	50	53	52	1
Level of Service (Improvements to Service)	274	437	718	- 281
New Statutory Requirements	-	-	-	-
<i>Total Capital Expenditure</i>	3,815	3,901	4,306	- 405
Loans repaid	417	422	417	5
Operating Deficit	-	-	-	-
Transfers to General and Special Reserves	-	-	-	-
Total Funding Required	4,232	4,323	4,723	- 400
Funded by:				
Operating Surplus (via reserve)	1,150	1,695	849	846
Funding from Non-Cash Expenses	2,772	2,565	2,786	- 221
Loans Raised	-	-	150	- 150
Transfers from General and Special Reserves	310	63	938	- 875
Capital Income	-	-	-	-
Total Funding Applied	4,232	4,323	4,723	- 400

Water Supply

What Community Outcome Does Water Supply Contribute To

Community Outcomes	Water Supply
 Otorohanga District is a safe place to live	Implementer
 Ensure services and facilities meet the needs of the Community	Implementer Advocate Regulator Monitor
 Manage the Natural and Physical environment in a sustainable manner	Implementer Advocate Regulator Monitor

Major Projects for 2014/15

-  Liner and cover replacement on Arohena Rural Water Supply
-  Refurbishment work at Tihiroa treatment plant
-  Switchboard renewal at Otorohanga Water Treatment Plant
-  Filter renewals at Otorohanga Water Treatment Plant

Changes from the 2012-22 Long Term Plan

The significant change is that the upgrade of the water treatment plants for the three rural water supplies has been moved from the 2014/15 year to the 2016/17 year. This has resulted in a large decrease in the capital expenditure from the long term plan to the annual plan. There have also been associated decreases in loan raising and the use of depreciation reserves. These decreases have been offset by additional capital renewal expenditure in these schemes.

Water Supply Level of Service Targets

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
The water provided is safe to drink	Providing continuous, efficient, quality water supply to communities ensures the health of consumers	Instances of illness indicated to be associated with consumption of water from Council supplies per annum	0
		Instances of water disinfection failure, on Council water supplies with disinfection per annum	< 2 instances per water scheme per annum
		Instances of bacteriological contamination of water from Council supplies per annum	< 2 instances
		Council administered water supplies achieving compliance with NZ Drinking Water Standards 2005 (Revised 2008)	Otorohanga, Waipa RWS and Kawhia comply
The Council provides reliable drinking water supplies		Number of instances of interruptions to water supply through reported pipe breaks	<3 breaks per 10km of pipes, per scheme
		Number of instances when levels of monitored urban storage reservoirs are below 50% of capacity at 9.00am, unless due to planned maintenance works in the preceding 48 hours – instances per annum	< 3 instances in all areas




Water Supply Financial Statements

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Water Supply - Operating Statement				
Operating Revenue				
Activity Revenue *	203	14	5	9
Targeted Rates	1,257	1,297	1,351	- 54
Development Contributions	-	-	-	-
General Rates	26	31	29	2
Other General Sources ⁽¹⁾	288	301	301	-
<i>Total Operating Revenue</i>	1,774	1,643	1,686	- 43
Operating Expenditure				
Arohena RWS	178	195	184	11
Ranginui RWS	68	69	76	- 7
Tihiroa RWS	183	190	193	- 3
Waipa RWS	91	96	97	- 1
Otorohanga Water Supply	266	276	298	- 22
Otorohanga/Waipā Treatment Station	293	284	328	- 44
Otorohanga Water Supply Loan	38	37	32	5
Kawhia Water Supply	177	167	217	- 50
Water Services	287	301	301	-
<i>Total Operating Expenditure</i>	1,581	1,615	1,726	- 111
<i>includes:</i>				
Salaries and Wages	191	200	202	- 2
Depreciation	367	316	367	- 51
Interest	73	93	59	34
Operating Surplus (Deficit) \$	193	28	- 40	68
Operating Surplus transferred to (specify) Reserve(s); or Operating Deficit funded from (specify) Reserve(s)	193	28	-	28
	-	-	40	- 40


	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
Water Supply - Capital and Reserves Funding Statement	000's	000's	000's	000's
<u>Capital and Reserves Funding Requirments:</u>				
Capital Expenditure				
Renewals (Maintaining Service Capacity)	114	84	351	- 267
Growth (Improving Service Capacity)	-	-	-	-
Level of Service (Improvements to Service) **	300	473	-	473
New Statutory Requirements	-	-	-	-
<i>Total Capital Expenditure</i>	414	557	351	206
Loans repaid	69	92	69	23
Operating Deficit	-	-	40	- 40
Transfers to General and Special Reserves	44	45	-	45
Total Funding Required	527	694	460	234
Funded by:				
Operating Surplus (via reserve)	193	28	-	28
Funding from Non-Cash Expenses	202	405	318	87
Loans Raised	60	200	58	142
Transfers from General and Special Reserves	72	61	84	- 23
Capital Income	-	-	-	-
Total Funding Applied	527	694	460	234

Sewerage Treatment and Disposal

What Community Outcome Does Sewerage Treatment and Disposal Contribute To

Community Outcomes	Wastewater
 <p>Otorohanga District is a safe place to live</p>	Implementer
 <p>Ensure services and facilities meet the needs of the Community</p>	Implementer Regulator Advocate
 <p>Manage the Natural and Physical environment in a sustainable manner</p>	Implementer Regulator Monitor

Major Projects for 2014/15

-  No major capital projects in the 2014/15 year.

Changes from the 2012-22 Long Term Plan

There has been a decrease in the interest expense due to saving in the interest costs due to favourable interest rates, as well as reduced borrowing for the capital work undertaken in 2013/14.

Sewerage Treatment and Disposal Levels of Service

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
The Council provides wastewater services that effectively collect and dispose of wastewater	Ensure that the needs of local and visitor communities are met. Contributes to the public health of the community	Frequency of sewerage overflows caused by failure or blockage of Council assets per annum	<5 reported overflows
Wastewater disposal as provided by the Council does not create any smells, spills or health issues and causes minimal impact on the natural environment		By measuring compliance with Wastewater discharge consent	Full Compliance
		Number of complaints received of smells or spills from wastewater recorded in the service request system	<12 per annum



Sewerage Treatment & Disposal Financial Statements

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Sewerage - Operating Statement				
Operating Revenue				
Activity Revenue	30	32	45	- 13
Targeted Rates	482	563	499	64
Development Contributions	-	-	-	-
General Rates	20	23	21	2
Other General Sources ⁽¹⁾	-	-	-	-
Total Operating Revenue	532	618	565	53
Operating Expenditure				
Otorohanga Sewerage	398	470	431	39
Otorohanga Sewerage Loan	124	122	110	12
Total Operating Expenditure	522	592	541	51
<i>includes:</i>				
Salaries and Wages	-	-	-	-
Depreciation	154	193	198	- 5
Interest	118	123	105	18
Operating Surplus (Deficit) \$	10	26	24	2
Operating Surplus transferred to (specify) Reserve(s); or Operating Deficit funded from (specify) Reserve(s)	10 -	26 -	24 -	2 -


	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Sewerage - Capital and Reserves Funding Statement				
Capital and Reserves Funding Requirements:				
Capital Expenditure				
Renewals (Maintaining Service Capacity)	20	11	45	- 34
Growth (Improving Service Capacity)	-	-	-	-
Level of Service (Improvements to Service)	-	-	-	-
New Statutory Requirements	-	-	-	-
Total Capital Expenditure	20	11	45	- 34
Loans repaid	117	117	118	- 1
Operating Deficit	-	-	-	-
Transfers to General and Special Reserves	10	26	26	-
Total Funding Required	147	154	189	- 35
Funded by:				
Operating Surplus (via reserve)	10	26	24	2
Funding from Non-Cash Expenses	137	128	165	- 37
Loans Raised	-	-	-	-
Transfers from General and Special Reserves	-	-	-	-
Capital Income	-	-	-	-
Total Funding Applied	147	154	189	- 35

Stormwater Drainage

What Community Outcome Does Stormwater Drainage Contribute To

Community Outcomes		Stormwater Drainage
	Ensure services and facilities meet the needs of the Community	Implementer Partner Regulator
	Manage the Natural and Physical environment in a sustainable manner	Regulator Monitor

Major Projects for 2014/15

-  No major capital projects in the 2014/15 year.

Changes from the 2012-22 Long Term Plan

No significant changes from the 2012-22 Long Term Plan.

Stormwater Drainage Levels of Service

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
Council stormwater systems are well operated and maintained	Sound planning of appropriate stormwater systems will ensure that communities are safe and healthy and ensure that efficient and effective water services are provided, to meet both current and future demands.	Measuring compliance of stormwater discharge with conditions of applicable stormwater discharge resource consents	Full compliance with resource consent conditions
		Number of complaints of widespread flooding as recorded in the service request system	<5 complaints



Stormwater Drainage Financial Statements

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Stormwater Drainage - Operating Statement				
Operating Revenue				
Activity Revenue	10	10	10	-
Targeted Rates	-	-	-	-
Development Contributions	6	-	6	- 6
General Rates	214	182	204	- 22
Other General Sources ⁽¹⁾	-	-	-	-
Total Operating Revenue	230	192	220	- 28
Operating Expenditure				
Otorohanga Stormwater	144	144	136	8
Kawhia Stormwater	39	37	38	- 1
Total Operating Expenditure	183	181	174	7
<i>includes:</i>				
Salaries and Wages	-	-	-	-
Depreciation	76	60	74	- 14
Interest	57	56	49	7
Operating Surplus (Deficit) \$	47	11	46	- 35
Operating Surplus transferred to (specify) Reserve(s); or Operating Deficit funded from (specify) Reserve(s)	47 -	11 -	46 -	- 35 -


	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Stormwater Drainage - Capital and Reserves Funding Statement				
Capital and Reserves Funding Requirements:				
Capital Expenditure				
Renewals (Maintaining Service Capacity)	10	16	15	1
Growth (Improving Service Capacity)	-	-	-	-
Level of Service (Improvements to Service)	64	-	6	- 6
New Statutory Requirements	-	-	-	-
Total Capital Expenditure	74	16	21	- 5
Loans repaid	53	53	54	- 1
Operating Deficit	-	-	-	-
Transfers to General and Special Reserves	37	9	38	- 29
Total Funding Required	164	78	113	- 35
Funded by:				
Operating Surplus (via reserve)	47	11	46	- 35
Funding from Non-Cash Expenses	77	60	67	- 7
Loans Raised	40	-	-	-
Transfers from General and Special Reserves	-	7	-	7
Capital Income	-	-	-	-
Total Funding Applied	164	78	113	- 35

Flood Protection and Control Works

What Community Outcome Does Flood Protection and Control Works Contribute To

Community Outcomes		Flood Protection Control Works
	Otorohanga District is a safe place to live	Implementer Partner
	Ensure services and facilities meet the needs of the Community	Implementer Partner

Major Projects for 2014/15

-  No major capital projects in the 2014/15 year.

Changes from the 2012-22 Long Term Plan

No significant changes from the 2012-22 Long Term Plan.

Flood Protection and Control Works Levels of Service

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
Retention of assets in substantially the same form as when they were initially constructed	Effective maintenance of flood protection systems will ensure that communities are safe and healthy and ensure that efficient and effective water services are provided, to meet both current and future demands	Quantitative assessment of condition and serviceability of flood protection assets based on an annual inspection conducted by Council staff and elected members	95% against quantifiable standardised assessment criteria as set by Council.




Flood Protection and Control Works Financial Statements




	2013/14	2014/15	2014/15	variance
	Annual Plan	Long Term Plan	Annual Plan	
	000's	000's	000's	000's
<u>Flood Protection - Operating Statement</u>				
Operating Revenue				
Activity Revenue	101	119	118	1
Targeted Rates	29	30	28	2
Development Contributions	-	-	-	-
General Rates	-	5	26	- 21
Other General Sources ⁽¹⁾	-	-	-	-
<i>Total Operating Revenue</i>	130	154	172	- 18
Operating Expenditure				
Drainage Legislation	-	5	26	- 21
Otorohanga Flood Protection	100	119	92	27
Aotea Erosion Maintenance	14	10	50	- 40
Aotea Erosion Loan	7	6	6	-
<i>Total Operating Expenditure</i>	121	140	174	- 34
<i>includes:</i>				
Salaries and Wages	-	-	-	-
Depreciation	17	16	17	- 1
Interest	15	31	13	18
Operating Surplus (Deficit) \$	9	14	- 2	16
Operating Surplus transferred to (specify) Reserve(s); or	9	14	-	14
Operating Deficit funded from (specify) Reserve(s)	-	-	2	- 2

	2013/14	2014/15	2014/15	variance
	Annual Plan	Long Term Plan	Annual Plan	
	000's	000's	000's	000's
<u>Flood Protection - Capital and Reserves Funding Statement</u>				
<u>Capital and Reserves Funding Requirements:</u>				
Capital Expenditure				
Renewals (Maintaining Service Capacity)	45	43	-	43
Growth (Improving Service Capacity)	-	-	-	-
Level of Service (Improvements to Service)	-	-	-	-
New Statutory Requirements	-	-	-	-
<i>Total Capital Expenditure</i>	45	43	-	43
Loans repaid	14	15	14	1
Operating Deficit	-	-	2	- 2
Transfers to General and Special Reserves	-	7	-	7
Total Funding Required	59	65	16	49
Funded by:				
Operating Surplus (via reserve)	9	13	-	13
Funding from Non-Cash Expenses	18	12	7	5
Loans Raised	30	40	-	40
Transfers from General and Special Reserves	2	-	9	- 9
Capital Income	-	-	-	-
Total Funding Applied	59	65	16	49

Community Services

What Community Outcome Does Community Services Contribute To

	Community Outcomes	Parks & Reserves (incl Toilets)	Library	Housing for the Elderly	Other Property	Cemeteries
	Otorohanga District is a safe place to live					
	Ensure services and facilities meet the needs of the Community	Implementer	Implementer Partner	Implementer	Implementer Partner	Implementer Regulator
	Provide for the unique history and culture of the District	Implementer	Implementer			Implementer

	Community Outcomes	Swimming Pool	Solid Waste	Litter Control	Security Patrol	District Sports Co-ordinator
	Otorohanga District is a safe place to live	Implementer		Implementer	Implementer Advocate	
	Ensure services and facilities meet the needs of the Community	Implementer	Implementer	Implementer	Implementer	Partner
	Provide for the unique history and culture of the District		Implementer Advocate			

Major Projects for 2014/15

- Berm extensions for Otorohanga and Kawhia cemeteries
- New picnic tables in parks in Otorohanga
- Wetland projects at Lake Huiputea in Otorohanga.
- Litter bin replacement continuation in Otorohanga.
- Replace roof and gutters for Kawhia Medical Centre.
- Repile the wharf in Kawhia.

Changes from the 2012-22 Long Term Plan

The significant changes from the 2012-22 Long Term Plan include the capital projects of berm extension/cemetery extensions in Otorohanga and Kawhia cemeteries, as well as a wetlands project at Lake Huiputea in Otorohanga.

The other significant change is that the sale of the Wintec building projected to occur in 2014/15 in the long term plan has already occurred, meaning a decrease in capital income.

Community Services Level of Service Targets

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
Parks and Reserves (including public conveniences)			
Providing Council parks and reserves that enhance our communities quality of life	Parks and reserves provide for a number of things – a sense of place, active recreation spaces and opportunities for communities to interact – all contributing to our community outcomes	Outdoor reserve structures comply with relevant standards	66% compliance
		Paths and tracks comply with relevant standards	30% compliance
		Provision of safe, high quality and maintained park furniture (% items meeting criteria)	70% meet safety criteria
Public Toilets as provided by Council are maintained in good condition	Having safe toilets helps achieve safe communities	Number of complaints received about public conveniences recorded in the service request system	<12 complaints
Library			
Relevance of library services to the community is measured by: <ul style="list-style-type: none"> • Material issued • Physical visits • Website visits • Computer sessions 	Healthy, cohesive, and informed communities have access to a wide range of current library materials, in a variety of formats. People in the community have access to public spaces offering programmes and activities which contribute to local identity,	Statistical data is maintained to record material issued	2% increase over previous year issues
		Statistical data is maintained to record website visits	2% increase over previous year visits
Currency of physical book		Book stock has an average publication	>75% have publication date

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
stock is maintained	lifelong learning and recreation.	date of 10 years or less	less than 10 years
Housing for the Elderly			
Provide Housing for the Elderly that is fully utilised	This service ensures Otorohanga District has housing that satisfies the needs of the community and is seen to be an ideal place for retirement	Percentage of the year units are occupied	>95% occupied
Good standards of maintenance and accommodation are maintained by Council		Maintenance items identified during annual inspections remedied to residents satisfaction, as measured by annual survey	>95% satisfaction
Other Property			
Ensure that all buildings and structures are maintained in a sound, sanitary and safe condition	Having safe buildings that are maintained in a sound, sanitary and safe condition – ensures our communities are safe	Building maintenance is regularly assessed and carried out	Urgent maintenance carried out within 5 working days
Ensure that all buildings with a Compliance Schedule meet the requirements of the Building Act		All applicable buildings have a current Building Warrant of Fitness (BWOFF)	Current BWOFF in place
Cemeteries			
The Cemeteries are well maintained and developed for future use	Well maintained and conveniently located cemeteries will be provided and planned for ahead of growth and development, ensuring these needs are met in the future	Number of complaints received regarding maintenance of the cemeteries	Less than 10 complaints
Information about cemeteries and internments are readily available	Providing information about internments at the cemeteries provides a link to the history of the District	Number of pageviews of cemetery information on Council website	500 more pageviews than previous year
Swimming Pool			
Provision of a clean, safe, public swimming pool that can be accessed by the District	Ensuring that the public's access to a safe public swimming facility helps create safe communities and a range of recreational facilities	The water quality of the pools meets acceptable standards for the safety and health of users	Daily testing meets acceptable standards 85% of each month
Solid Waste			
Refuse and recycling collection services are	Councils planning for the future of the District will	Increase in recycling volumes over	1% increase

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
provided and recycling actively promoted	consider growth and development in its waste management strategies, and will involve recycling as a key aspect for communities – engraining the importance of the character and natural values of our District	previous year	
		Complaints received from people whose rubbish was not collected during kerbside collection as recorded in the service request system	<10 complaints
The closed landfills the Council is responsible for meet environmental compliance		Extent of compliance with associated Resource Consent conditions for the closed landfills in Otorohanga and Kawhia	Full Compliance
Litter Control			
Provide a roadside litter collection service throughout the rural area	This service ensures that Otorohanga's clean green image is maintained and the rural environment is not a dumping ground	Number of complaints received regarding roadside litter	<12 complaints
Security Patrol			
To provide Security Patrol services for a defined area within Otorohanga Community during night time hours	By ensuring that Otorohanga is a safe environment to live, work and play	Number of crimes against property in the patrolled area (excluding graffiti)	<10 reported crimes
		Number of reported instances of graffiti within the patrolled area	<10 reported graffiti instances
District Sports Co-Ordinator			
Delivery of sport and leisure activities as per agreement between Sport Waikato and Otorohanga District Council	The Council supports the development of communities by providing funding to agencies where it sees that such funding will positively support and make our communities more healthy and active	100% compliance with agreement monitored through quarterly reports to Council	100% Compliance




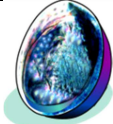

Community Services Financial Statements




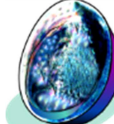

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Community Services - Operating Statement				
Operating Revenue				
Activity Revenue	400	438	414	24
Targeted Rates	372	398	362	36
Development Contributions	10	10	10	-
General Rates	1,717	1,697	1,771	- 74
Other General Sources ⁽¹⁾	3	3	3	-
<i>Total Operating Revenue</i>	2,502	2,546	2,560	- 14
Operating Expenditure				
Parks and Reserves (including Public Conveniences)	678	719	719	-
Library	320	332	340	- 8
Swimming Pool	373	362	343	19
Pensioner Housing	146	145	141	4
Halls	58	48	57	- 9
Harbour Services	37	50	42	8
Cemeteries	72	70	70	-
Other Council Property	160	157	147	10
Solid Waste Management	382	391	383	8
Security Patrol	104	111	101	10
Sport Waikato	75	79	76	3
<i>Total Operating Expenditure</i>	2,405	2,464	2,419	45
<i>includes:</i>				
Salaries and Wages	187	183	193	- 10
Depreciation	242	216	240	- 24
Interest	80	84	67	17
Operating Surplus (Deficit) \$	97	82	141	- 59
Operating Surplus transferred to (specify) Reserve(s); or	97	82	141	- 59
Operating Deficit funded from (specify) Reserve(s)	-	-	-	-

	<u>2013/14</u>	<u>2014/15</u>	<u>2014/15</u>	
	<u>Annual Plan</u>	<u>Long Term Plan</u>	<u>Annual Plan</u>	<u>variance</u>
Community Services - Capital and Reserves Funding Statement	000's	000's	000's	000's
Capital and Reserves Funding Requirments:				
Capital Expenditure				
Renewals (Maintaining Service Capacity)	200	137	215	- 78
Growth (Improving Service Capacity)	-	-	40	- 40
Level of Service (Improvements to Service)	159	43	76	- 33
New Statutory Requirements	-	-	-	-
<i>Total Capital Expenditure</i>	359	180	331	- 151
Loans repaid	81	83	81	2
Operating Deficit	-	-	-	-
Transfers to General and Special Reserves	161	224	71	153
Total Funding Required	601	487	483	4
Funded by:				
Operating Surplus (via reserve)	97	83	141	- 58
Funding from Non-Cash Expenses	232	123	167	- 44
Loans Raised	56	-	65	- 65
Transfers from General and Special Reserves	140	81	110	- 29
Capital Income	76	200	-	200
Total Funding Applied	601	487	483	4

Regulatory Services

What Community Outcome Does Regulatory Services Contribute To

	Community Outcomes	Building Control	Planning & Development	Civil Defence	Dog Control
	Otorohanga District is a safe place to live	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor
	Ensure services and facilities meet the needs of the Community	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor
	Manage the Natural and Physical environment in a sustainable manner	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor
	Protect the special character of our harbours and their catchments	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	Implementer Partner	Regulator Monitor
	Recognise the importance of the District's rural character	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	Implementer Partner	Regulator Monitor

	Community Outcomes	Stock Ranging & Impounding	Environmental Health	Rural Fire Control
	Otorohanga District is a safe place to live	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	Implementer Partner
	Ensure services and facilities meet the needs of the Community	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	Implementer
	Manage the Natural and Physical environment in a sustainable manner	Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor	
	Protect the special character of our harbours and their catchments	Partner Advocate Monitor	Partner Advocate Monitor	
	Recognise the importance of the District's rural character	Regulator Monitor	Regulator Monitor	

Major Projects for 2014/15

- No major capital projects in the 2014/15 year.

Changes from the 2012-22 Long Term Plan

Significant operating changes include the inclusion of an additional staffing resource in building control, while the staffing resource in planning & development is not needed.

Regulatory Services Level of Service Targets

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
Building Control			
The Council processes, inspects and certifies work in Otorohanga District	The Council remains a Building Consent Authority to help ensure buildings are safe	Otorohanga District Council maintains its processes so that it meets BCA accreditation every two years	Achieve BCA Accreditation
	The Fencing of Swimming Pools Act is enforced	Annual recorded pool inspections of the properties listed on the Swimming Pool Register	>10% of pools on register
Building consent applications are processed within 20 working days as required by Sec 48 of the Building Act 2004	Council certifies all consented building work complies with the building code – ensuring our communities are safe	Percentage of consents processed within 20 working days	100%
		Average time to process a building consent	< 10 days
Planning and Development			
All resource consent decisions will be notified within the time limits of Sec 115 of the Resource Management Act 1991	Efficiently processing resource consent applications enables the Council to regulate land-use activities consistently with its District Plan (Landuse regulations), demonstrating that the Council values the natural environment	The time to process non-notified land use and subdivision consents will be no more than 20 working days	100%
		All decisions are prepared, signed and mailed to applicants within three days of the signing of the Planner's Report and Recommendation.	< 3 days to sign Planner's Report

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
Good advice will be delivered to help people understand the District Plan rules	Good advice from the Council, in accordance with the District Plan, will contribute to ensuring that growth and development is managed appropriately and that the natural environment of the District is treated respectfully	Current and consistent information available to the public	Updated information available on Council website
Civil Defence			
People are prepared for a civil defence emergency	This service means the Council has a direct role in ensuring communities are prepared for emergencies	Formal training exercises are conducted each year	2 formal training exercises
		The Civil Defence action team comprising key staff will meet at least once between formal exercises to ensure preparedness and training schedules are maintained	Once between exercises
Dog Control			
Dogs roaming outside property boundaries and on public reserves will be impounded. The dog control officer responds to public complaints about roaming dogs and uplifts and impounds dogs found wandering the streets. Regular patrols are carried out in urban areas	Through this service, the public feel safe from roaming dogs	Percentage of registered dogs impounded	<5%
		Complaints about roaming dogs that are responded to	100%
Stock Ranging and Impounding			
Wandering animals are removed from roadways, public places and private property.	Public safety is enhanced because wandering animals are removed from roads and public places.	Calls about stock wandering on roads are actioned immediately. Response time depends on location of stock and travelling times	100%
Environmental Health			
Any cases of communicable disease identified is investigated	The cause of communicable disease is identified and further transmission of the infection is avoided	All communicable disease reports received from the District Health Board are investigating within 5 working days. The result of the investigation is reported back	100%

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
		to the Medical Officer of Health no later than 14 working days from receiving the report.	
Premises are inspected to ensure they are producing safe food	Having healthy food services, helps achieve safe communities	All premises in which food is sold or processed, hold a current licence.	100%
		All licenced premises receive at least one annual inspection. All inspections recorded in the NCS database.	1 annual inspection per licenced premise
		All premises in the District that require a Food Control Plan will undertake at least one annual audit	100% compliance
The sale and supply of liquor is controlled to prevent bad behaviour	The Council will help to achieve safe and healthy communities through preventing bad behaviour as a result of liquor supply	A liquor licence is held in respect of all premises at which liquor is sold or supplied, and every premise licensed for the sale or supply of liquor is managed by an appropriately qualified person	100%
Rural Fire			
To provide a rural fire service to meet the requirements of the Forest and Rural Fires Act and Regulations.	Aid in the reduction of uncontrolled fires and reduce the cost of rural fires to the ratepayers which will ensure that our essential services and the environment are protected.	Permits are to be issued within 3 working days Annual Restricted Fire Season.	>90%
		Recovery of the costs of fires from those responsible for lighting fire or their insurers.	>90%









Regulatory Services Cost of Service Statements

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Regulatory Services - Operating Statement				
Operating Revenue				
Activity Revenue	462	515	523	- 8
Targeted Rates	-	-	-	-
Development Contributions	-	-	-	-
General Rates	685	631	684	- 53
Other General Sources ⁽¹⁾	244	262	223	39
<i>Total Operating Revenue</i>	1,391	1,408	1,430	- 22
Operating Expenditure				
Building Control	384	382	478	- 96
Planning & Development	303	374	263	111
Civil Defence	87	50	82	- 32
Dog Control	142	147	146	1
Stock Ranging and Impounding	16	15	16	- 1
Environmental Health	145	138	142	- 4
Rural Fire Control	47	46	49	- 3
Environmental Services Manager	269	269	276	- 7
<i>Total Operating Expenditure</i>	1,393	1,421	1,452	- 31
<i>includes:</i>				
Salaries and Wages	373	442	427	15
Depreciation	7	5	6	- 1
Interest	1	2	1	1
Operating Surplus (Deficit) \$	- 2	- 13	- 22	9
Operating Surplus transferred to (specify) Reserve(s); or	-	-	-	-
Operating Deficit funded from (specify) Reserve(s)	2	13	22	- 9







	2013/14	2014/15	2014/15	
	Annual Plan	Long Term Plan	Annual Plan	variance
Regulatory Services - Capital and Reserves Funding Statement	000's	000's	000's	000's
Capital and Reserves Funding Requirements:				
Capital Expenditure				
Renewals (Maintaining Service Capacity)	20	3	3	-
Growth (Improving Service Capacity)	-	-	-	-
Level of Service (Improvements to Service)	-	-	-	-
New Statutory Requirements	-	-	-	-
<i>Total Capital Expenditure</i>	20	3	3	-
Loans repaid	-	-	-	-
Operating Deficit	2	13	22	- 9
Transfers to General and Special Reserves	10	-	-	-
Total Funding Required	32	16	25	- 9
Funded by:				
Operating Surplus (via reserve)	-	-	-	-
Funding from Non-Cash Expenses	14	3	3	-
Loans Raised	-	-	-	-
Transfers from General and Special Reserves	18	13	22	- 9
Capital Income	-	-	-	-
Total Funding Applied	32	16	25	- 9

Governance and Leadership

What Community Outcome Does Governance and Leadership Contribute To

	Community Outcomes	Democracy	Council Support	Corporate Planning	Resource Management Policy Development	Iwi Liaison
	Otorohanga District is a safe place to live	Advocate			Implementer Regulator	
	Ensure services and facilities meet the needs of the Community	Advocate			Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor
	Provide for the unique history and culture of the district	Advocate	Partner Advocate			Implementer Partner Advocate
	Promote the local economy and opportunities for sustainable economic development	Partner Advocate			Implementer Regulator	
	Manage the Natural and Physical environment in a sustainable manner	Advocate			Implementer Partner Advocate Regulator Monitor	Implementer Partner Advocate Regulator Monitor
	Foster an involved and engaged community	Implementer Partner Advocate	Partner Advocate	Implementer Partner Advocate	Implementer Partner	Implementer Partner
	Protect the special character of our harbours and their catchments	Advocate			Implementer Partner Regulator Advocate	Partner Advocate
	Recognise the importance of the District's rural character	Advocate			Implementer Partner Regulator Monitor	

Major Projects for 2014/15

-  Repaint exterior of council building.
-  Partial reroof of council building.
-  Sundry computer hardware and software renewals.
-  Upgrade of library software.
-  Purchase of tablets and corresponding software for building inspectors.
-  Renewals of vehicle fleet where due for renewal.

Changes from the 2012-22 Long Term Plan

The significant capital changes from the 2012-22 Long Term Plan relate to the upgrade of the library computer software, as well as a partial reroof of the Council building in Otorohanga.

Significant operating changes include a decrease in projected costs for the District Plan review, as well as saving in interest expense on external loans, due to competitive rates achieved through the Local Government Funding Agency.

Governance and Leadership Level of Service Targets

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
Democracy			
Communicate and consult with the community on key issues	An active supportive community is achieved through the Council providing opportunities for residents and ratepayers to contribute to decision-making processes by providing their community views	Number of negative submissions received on Long Term Plan/ Annual Plan	<10 negative submissions
		Produce six-monthly Council newsletter	Minimum 2 newsletters per annum
Council Support			
Management and provision of Creative Communities and SPARC funding schemes	The Council supports the development of communities by providing funding to agencies where it sees that such funding will positively support and make our communities more healthy, active and creative	Distribution of funds to Creative Communities and SPARC funding schemes on application from qualifying organisations	> 85% allocated
Management and provision of Otorohanga District Council community funding	The Council supports the development of communities by providing funding to agencies where it sees that such funding will positively support and make our communities more healthy, active and creative and also support the vulnerable and those at risk	Provision of Otorohanga District Council General Grants and ongoing Grants within budget allocations	Within annual budget allocation
Corporate Planning			
Meet Local Government Act 2002 statutory planning and reporting requirements	By achieving statutory planning and reporting requirements a high standard of accountability is demonstrated to the community	Draft LTP/Annual Plan to be adopted by 30 June each year Annual Report to be adopted by 31 October each year	100% compliance
Existing levels of service as identified in Councils triennial survey meets the needs of the community	Having plans in place to ensure growth and change is managed will help ensure our community's vision will happen	A triennial Levels of Service Survey to all affected ratepayers	2014 survey, target 50% response

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
Policy Development			
Ensure major decisions are made in a democratically accountable way	Ensures Council's decision making processes involves and engages the community	100% of all significant decisions are made subject to respective consultative procedures that meet the requirements of the Local Government Act 2002 and/or Resource Management Act 1991	100%
Policy development is visible and accountable	Ensures transparency in policy development to provide better information supporting community involvement and awareness	Key draft policy documents subject to consultation are available on Council's website	100% are available by the date of public notification of the policy/planning document
		Meetings and statutory hearing are conducted in accordance with all relevant legislation	100% compliance
Provide location legislation	Put in place management controls that address issues and are consistent with Council policies, Central Government legislation, and which reflect the Community Outcomes	Assess need to review, and where necessary review bylaws	Assessment undertaken of need for bylaw reviews
Council meets statutory planning requirements	Ensures processes and policies are developed in a consistent manner and reflective of community input	All relevant statutory plans and reports are produced and made available to the public in accordance with statutory requirements and timeframes under relevant legislation	100% compliance
Iwi Liaison			
Foster capacity building for Maori to take part in local government processes	<ul style="list-style-type: none"> - Provides opportunity for Maori to be involved and engaged in decision making processes of Council - Provides opportunity for Council policies to address issues affecting Maori 	Adoption of formalised partnerships with Iwi/Maori authorities and groups	2 partnerships formally adopted by 1 July 2014

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
Acknowledge the relationship of Tangata Whenua with the natural environment	Recognise the unique relationship of Maori with the natural environment	Have in place agreed processes of consultation and opportunities for input into consent processes with Tangata Whenua authorities	Cultural Impact Assessments (CIA's) are commissioned by applicants or Council where proposed consents may adversely affect a Iwi Authority site of significance
Provide opportunities for Maori to be involved in decision-making processes	Ensure Council decisions reflect the Maori history and culture of the district and the unique relationship of Maori with the natural environment	Enter into and obtain resolution regarding options for Iwi/Maori and Council representation forum(s)	Participate as required in respective forums
		Establishment and operation of representation forum(s) as agreed to by Iwi/Maori authorities and Council	Meetings at least annually



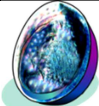
Governance and Leadership Financial Statements

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Governance & Leadership - Operating Statement				
Operating Revenue				
Activity Revenue	71	93	90	3
Targeted Rates	17	18	18	-
Development Contributions	-	-	-	-
General Rates	1,619	1,684	1,545	139
Other General Sources ⁽¹⁾	3,964	4,130	3,967	163
<i>Total Operating Revenue</i>	5,671	5,925	5,620	305
Operating Expenditure				
Otorohanga District Council	816	745	763	- 18
Otorohanga Community Board	150	139	147	- 8
Kawhia Community Board	59	53	58	- 5
Council Support	145	149	142	7
Corporate Planning	214	353	344	9
Resource Management Policy Development	245	283	119	164
Support Services	4,041	4,197	4,055	142
<i>Total Operating Expenditure</i>	5,670	5,919	5,628	291
<i>includes:</i>				
Salaries and Wages	1,875	1,807	1,933	- 126
Depreciation	239	225	266	- 41
Interest	790	941	630	311
Operating Surplus (Deficit) \$	1	6	- 8	14
Operating Surplus transferred to (specify) Reserve(s); or	1	6	-	6
Operating Deficit funded from (specify) Reserve(s)	-	-	8	- 8

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Governance & Leadership - Capital and Reserves Funding Statement				
Capital and Reserves Funding Requirements:				
Capital Expenditure				
Renewals (Maintaining Service Capacity)	317	329	422	- 93
Growth (Improving Service Capacity)	-	-	-	-
Level of Service (Improvements to Service)	53	17	84	- 67
New Statutory Requirements	-	-	-	-
<i>Total Capital Expenditure</i>	370	346	506	- 160
Loans repaid	-	-	-	-
Operating Deficit	-	-	8	- 8
Transfers to General and Special Reserves	30	3	12	- 15
Total Funding Required	400	343	526	- 183
Funded by:				
Operating Surplus (via reserve)	1	6	-	6
Funding from Non-Cash Expenses	250	233	317	- 84
Loans Raised	-	-	-	-
Transfers from General and Special Reserves	76	-	134	- 134
Capital Income	73	104	75	29
Total Funding Applied	400	343	526	- 183

Community Development

What Community Outcome Does Community Development Contribute To

	Community Outcomes	Property Development	District Promotion
	Provide for the unique history and culture of the district		Partner Advocate
	Promote the local economy and opportunities for sustainable economic development	Implementer	Partner Advocate
	Protect the special character of our harbours and their catchments		Partner Advocate

Major Projects for 2014/15

-  No capital projects in 2014/15 year.

Changes from the 2012-22 Long Term Plan

The significant change from the 2012-22 Long Term Plan is that the Waiwera Street property development will not be going ahead at this point in time. Council and the Kawhia Community Board have decided to put the land up for sale with the resource consent, as it is believed that in the present climate Council should not be taking on the risk of a project such as this. As such there are changes to loan funding and capital income in the 2014/15 year

Community Development Level of Service Targets

Level of Service	How it contributes to our community outcomes	How we measure our performance	2014/15
Property Development			
That identified opportunities to address significant perceived shortages in the availability of particular types of property in the District are explored.	Contributes towards a vibrant community with available property	Decision making on physical works stage in respect of identified opportunities	Market assessment report completed and presented to Council
District Promotion			
District is effectively promoted as a place to visit or live in	Promoting Tourism and higher tourist spending will contribute to a stronger district economy	Total number of visitors to Otorohanga and Kawhia I-sites, previous year to 31 December	15,000
		Total number of visits to otorohanga.co.nz website, previous year to 31 December	105,000
Tourism activity in District is supported		Total accommodation guest stay nights in District for previous year to 31 December (Ministry of Tourism data)	40,000

Community Development Financial Statements

	2013/14	2014/15	2014/15	
	Annual Plan	Long Term Plan	Annual Plan	variance
	000's	000's	000's	000's
Community Development - Operating Statement				
Operating Revenue				
Activity Revenue	-	-	-	-
Targeted Rates	-	-	-	-
Development Contributions	-	-	-	-
General Rates	156	292	153	139
Other General Sources ⁽¹⁾	-	-	-	-
Total Operating Revenue	156	292	153	139
Operating Expenditure				
Property Development	15	134	12	122
District Promotion	265	266	271	- 5
Total Operating Expenditure	280	400	283	117
<i>includes:</i>				
Salaries and Wages	-	-	-	-
Depreciation	-	-	-	-
Interest	47	74	-	74
Operating Surplus (Deficit) \$	- 124	- 108	- 130	22
Operating Surplus transferred to (specify) Reserve(s); or	-	-	-	-
Operating Deficit funded from (specify) Reserve(s)	124	108	130	- 22

	2013/14	2014/15	2014/15	
	Annual Plan	Long Term Plan	Annual Plan	variance
	000's	000's	000's	000's
Community Development - Capital and Reserves Funding Statement				
Capital and Reserves Funding Requirements:				
Capital Expenditure				
Renewals (Maintaining Service Capacity)	-	-	-	-
Growth (Improving Service Capacity)	-	-	-	-
Level of Service (Improvements to Service)	-	-	-	-
New Statutory Requirements	-	-	-	-
Total Capital Expenditure	-	-	-	-
Loans repaid	-	600	-	600
Operating Deficit	124	108	130	- 22
Transfers to General and Special Reserves	-	293	-	293
Total Funding Required	124	1,001	130	871
Funded by:				
Operating Surplus (via reserve)	-	-	-	-
Funding from Non-Cash Expenses	-	-	-	-
Loans Raised	-	-	-	-
Transfers from General and Special Reserves	9	1	15	- 14
Capital Income	115	1,000	115	885
Total Funding Applied	124	1,001	130	871

Consolidated Cost of Service Statement

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan	variance
	000's	000's	000's	000's
Combined - Operating Statement				
Operating Revenue				
Activity Revenue	4,565	4,735	4,285	450
Targeted Rates	6,861	7,360	7,210	150
Development Contributions	16	10	16	- 6
General Rates	4,437	4,547	4,432	115
Other General Sources ⁽¹⁾	5,238	5,579	5,264	315
<i>Total Operating Revenue</i>	21,117	22,231	21,207	1,024
Operating Expenditure				
Roading	7,580	7,753	7,953	- 200
Water Supply	1,580	1,615	1,727	- 112
Sewerage	521	593	540	53
Stormwater	121	181	173	8
Flood Protection & Control Works	183	140	174	- 34
Regulatory Services	1,394	1,421	1,452	- 31
Community Services	2,406	2,463	2,418	45
Community Development	280	400	283	117
Governance and Leadership	5,670	5,918	5,628	290
<i>Total Operating Expenditure</i>	19,735	20,484	20,348	136
<i>includes:</i>				
Salaries and Wages	3,093	3,221	3,234	- 13
Depreciation	3,875	3,595	3,954	- 359
Interest	790	845	630	215
Operating Surplus (Deficit) \$	1,382	1,747	859	888
Operating Surplus transferred to (specify) Reserve(s); or Operating Deficit funded from (specify) Reserve(s)	1,382	1,747	859	888
	-	-	-	-

	2013/14	2014/15	2014/15	
	Annual Plan	Long Term Plan	Annual Plan	variance
Combined - Capital and Reserves Funding Statement	000's	000's	000's	000's
Capital and Reserves Funding Requirments:				
Capital Expenditure				
Renewals (Maintaining Service Capacity)	4,217	4,033	4,588	- 555
Growth (Improving Service Capacity)	50	53	92	- 39
Level of Service (Improvements to Service)	850	969	883	86
New Statutory Requirements	-	-	-	-
<i>Total Capital Expenditure</i>	5,117	5,055	5,563	- 508
Loans repaid	751	1,381	753	628
Operating Deficit	-	121	-	121
Transfers to General and Special Reserves	293	604	146	458
Total Funding Required	6,161	7,161	6,462	699
Funded by:				
Operating Surplus (via reserve)	1,382	1,869	859	1,010
Funding from Non-Cash Expenses	3,702	3,525	3,826	- 301
Loans Raised	186	240	273	- 33
Transfers from General and Special Reserves	627	223	1,314	- 1,091
Capital Income	264	1,304	190	1,114
Total Funding Applied	6,161	7,161	6,462	699

Financial Statements

Prospective Statement of Comprehensive Income

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Income			
Rates revenue	10,618	11,170	10,970
Contributions	16	10	16
Water by volume Rates	681	737	672
Subsidies	3,420	3,453	3,016
Other income	1,161	1,295	1,284
Other gains/(losses) on asset disposal	40	410	40
Total income	15,936	17,075	15,998
Expenditure			
Employee benefit expenses	3,093	3,221	3,234
Depreciation and amortisation	3,875	3,595	3,954
Other expenses	6,739	7,125	7,266
Finance costs	790	941	630
Total operating expenditure	14,497	14,882	15,084
Profit before income tax expenses	1,439	2,193	914
Tax expense			
Profit for the year	1,439	2,193	914
Other Comprehensive Income			
Gain/(loss) on property revaluation	-	25,886	25,683
Gain/(loss) on available for sale financial assets	-	-	-
Total other comprehensive income	-	25,886	25,683
Total Comprehensive Income for the year	1,439	28,079	26,597

Reconciliation of Prospective Statement of Comprehensive Income and Combined Cost of Service Statements

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Total Operating Revenue (Income Statement)			
Total income	15,936	17,075	15,998
Total Operating Revenue (Cost of Service Statements)			
Activity Revenue	4,565	4,735	4,285
Targeted Rates	6,861	7,360	7,210
Development Contributions	16	10	16
General Rates	4,437	4,547	4,432
Other General Sources	5,238	5,579	5,264
	21,117	22,231	21,207
Variance	- 5,181	- 5,156	- 5,209
<i>Reconciling items:</i>			
Internal recoveries	5,238	5,579	5,264
Interest income on Special Funds	- 15	- 11	- 15
Gain/(loss) on sale of development properties	- 42	- 409	- 40
Dividend Income	-	3	-
	5,181	5,156	5,209
Total Operating Expenditure (Income Statement)			
Total operating expenditure	14,497	14,882	15,084
Total Operating Expenditure (Cost of Service Statements)			
Roading	7,580	7,753	7,953
Water Supply	1,580	1,615	1,727
Sewerage	521	593	540
Stormwater	121	181	173
Flood Protection	183	140	174
Regulatory Services	1,394	1,421	1,452
Community Services	2,406	2,462	2,418
Community Promotion	280	400	283
Governance and Leadership	5,670	5,919	5,628
	19,735	20,484	20,348
Variance	- 5,238	- 5,602	- 5,264
<i>Reconciling Items:</i>			
Internal Recoveries	5,238	5,579	5,264
Interest difference	-	23	-
	5,238	5,602	5,264
Profit before income tax expenses	1,439	2,193	914
Tax expense			
Profit for the year	1,439	2,193	914
Other Comprehensive Income			
Gain/(loss) on property revaluation	-	25,886	25,683
Gain/(loss) on available for sale financial assets	-	-	-
Total other comprehensive income	-	25,886	25,683
Total Comprehensive Income for the year	1,439	28,079	26,597

Prospective Statement of Changes in Equity

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Balance at 1 July	246,738	233,069	249,142
Gain/(loss) on movement of reserves			
Surplus/(deficit) for the year	1,439	28,079	26,597
Total recognised income/(expense) for the year ended 30 June	1,439	28,079	26,597
Balance at 30 June	248,177	261,148	275,739
Comprised of:			
Retained Earnings	153,613	158,998	154,840
Council Controlled Reserves	- 146	- 648	479
Reserve Funds	893	998	918
Revaluation Reserves	93,817	101,800	119,502
	248,177	261,148	275,739

Prospective Statement of Financial Position

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Assets			
Current Assets			
Cash and cash equivalents	1,607	1,554	813
Trade and other receivables	1,489	1,819	2,448
Inventory	30	43	40
Development property held for sale	262	707	348
Total current assets	3,388	4,123	3,649
Non-current assets			
Trade and other receivables			
Equity investments	675	625	779
Property plant and equipment	258,506	272,642	284,536
Intangible assets	93	43	127
Total non-current assets	259,274	273,310	285,442
Total assets	262,662	277,433	289,091
Liabilities			
Current liabilities			
Trade and other payables	2,405	2,465	2,000
Provisions	1	1	1
Employee benefit liabilities	300	286	250
Borrowings	4,000	5,000	-
Total current liabilities	6,706	7,752	2,251
Non-current liabilities			
Provisions	18	20	20
Employee benefit liabilities	80	65	80
Borrowings	7,681	8,448	11,001
Total non-current liabilities	7,779	8,533	11,101
Total liabilities	14,485	16,285	13,352
Net assets	248,177	261,148	275,739
Equity			
Accumulated Funds	153,613	158,998	154,840
Council Controlled Reserves	- 146	- 648	479
Reserve Funds	893	998	918
Revaluation Reserves	93,817	101,800	119,502
Total equity attributable to ODC	248,177	261,148	275,739

Prospective Statement of Cash Flows

	<u>2013/14</u>	<u>2014/15</u>	<u>2014/15</u>
	<u>Annual Plan</u>	<u>Long Term Plan</u>	<u>Annual Plan</u>
	000's	000's	000's
Cash flows from Operating Activities			
Receipts from rates revenue	11,298	11,907	11,642
Receipts from other revenue	4,556	4,745	4,271
Interest received	25	50	30
Dividends received	3	3	10
Payments to suppliers and employees	- 9,833	- 10,371	- 10,500
Interest paid	- 790	- 919	- 630
Net cash provided by/(used in) Operating Activities	5,259	5,415	4,823
Cash flows from investing activities			
Proceeds from Sale of Property, Plant and Equipment	149	304	75
Proceeds from sale of development property held for sale	115	1,000	115
Purchase of property, plant and equipment	- 5,087	- 5,035	- 5,542
Purchase of investments	-	-	-
Purchase of intangible assets	- 30	- 21	- 20
Net cash provided by/(used in) Investing Activities	- 4,853	- 3,752	- 5,372
Cash flows from financing activities			
Proceeds from borrowings	2,000	3,000	1,300
Repayment of borrowings	- 2,500	- 4,000	- 1,376
Net cash provided by/(used in) Financing Activities	- 500	- 1,000	- 76
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	- 94	663	- 625
Cash, cash equivalents and bank overdrafts at the beginning of the year	1,701	891	1,438
Cash and cash equivalents at the end of the year	1,607	1,554	813

Prospective Statement of Public Debt

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Opening Loan Balance	12,181	14,448	11,077
Net loans required	2,000	3,000	1,300
Loans repaid	- 2,500	- 4,000	- 1,376
Closing Loan Balance	11,681	13,448	11,001

The Public Debt Profile is based on the financial projections of the Otorohanga District Council for the 2014/15 financial year. These statements are based on activity expenditure and revenue projections and the assumptions and policies provided in this document, the Treasury Management Policy, Funding Policy, and Asset Management Plans.

Prospective Statement of Reserves

	Opening Balance	Transfer to Reserves	Transfer from Reserves	Closing Balance
	000's	000's	000's	000's
Revaluation Reserves				
Asset Revaluation Reserve	93,808	25,683	-	119,491
Investment Revaluation Reserve	11	-	-	11
	93,819	25,683	-	119,502
Reserve Funds				
Otorohanga General Reserve	511	13	-	524
Subdivision Reserve Fund	112	13	20	105
OCB Reserve Fund	232	56	33	255
Upper Waipa Management	34	-	-	34
	889	82	53	918
Council Controlled Reserves				
Roading & Footpaths	778	11,783	12,670	109
Water Supply	- 211	2,422	2,459	248
Sewerage	9	729	703	35
Flood Protection	3	151	160	6
Regulatory Services	- 20	138	145	27
Community Services	24	607	596	35
Governance and Leadership	557	1,686	1,821	422
Community Development	- 73	23	-	50
General Funds	377	4,432	4,381	428
	1,444	21,971	22,935	480

Statement of Accounting Policies

Reporting Entity

Otorohanga District Council (ODC) is a territorial local authority governed by the Local Government Act 2002.

The primary objective of ODC is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, ODC has designated itself as a public benefit entity for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

Statement of Compliance

These prospective financial statements have been prepared in accordance with NZ GAAP. They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

The Annual Plan is in full compliance with Financial Reporting Standard 42 (FRS 42) 'Prospective Financial Statements'.

Basis of Preparation

The accounting policies set out below have been applied consistently to all periods presented in these prospective financial statements.

The prospective financial statements have been prepared on a historical cost basis, apart from the revaluation of land and buildings, certain infrastructural assets and financial instruments, which are stated at their fair value.

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest \$1,000 dollars. This rounding may cause minor rounding errors in the prospective financial statements. The functional and reporting currency of ODC is New Zealand dollars.

In September 2011, the External Reporting Board issued a position paper and consultation papers proposing a new external reporting framework for public benefit entities (PBEs). The papers proposed that accounting standards for PBEs would be based on International Public Sector Accounting Standards, modified as necessary. The proposals in these papers do not provide certainty about any specific requirements of future accounting standards. Therefore, the accounting policies on which the forecast information for 2012-22 has been prepared are based on the current New Zealand equivalents to International Financial Reporting Standards.

Revenue

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

Rates revenue

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

Other income

Water billing income is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

ODC receives government grants from Land Transport New Zealand, 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.

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

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

Interest income is recognised using the effective interest method.

Dividends are recognised as income when the rights to receive payment have been established.

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

Borrowing costs

ODC has elected to defer the application of NZ IAS 23 (revised 2007) and expense borrowing costs in accordance with NZIAS 23 (2004).

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.

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 and other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowing in current liabilities in the Balance Sheet.

Financial Assets

ODC classifies its financial assets into the following four categories: financial assets at fair value through profit or loss, held-to-maturity investments, loans and receivables and available for sale financial assets. ODC currently only has loans and receivables and available for sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluate this designation at every reporting date.

Financial assets are initially recognised at fair value plus transaction costs except for those financial assets classified as fair value through profit and loss. Financial liabilities are recognised initially at fair value net of transaction costs.

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.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price for an asset held or liability to be issued is the current bid price and for an asset to be acquired or liability held, the asking price.

Investments in equity instruments that do not have a quoted market price in an active market and

whose fair value cannot be reliably measured shall be measured at cost.

The categories of financial assets held by ODC are:

Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial recognition they are measured at amortised cost using the effective interest method. The effective interest rate method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of a financial asset or where appropriate, a shorter period to the carrying amount of the financial asset.

Gains and losses when the asset is impaired or derecognised are recognised in the Income Statement. 'Trade and other receivables' and 'Rural Housing loans' are classified as loans and receivables.

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

Available for sale financial assets

Available for sale financial assets are those that do not fall into any other financial instrument category.

This category encompasses:



Investments that ODC intends to hold long-term but which may be realised before maturity; and



Shareholdings that ODC holds for strategic purposes.

After initial recognition the shareholdings in listed companies are measured at their fair value. Where no fair value is available then the assets are valued at cost

Gains and losses arising from changes in fair value are recognised in other comprehensive income and accumulated as a separate component of equity in the available-for-sale revaluation reserve with the exception of impairment losses, interest calculated using the

effective interest rate and foreign exchange gains and losses on monetary assets, which are recognised directly in profit or loss. Where the investment is disposed of or is determined to be impaired, the cumulative gain or loss previously recognised in the available-for-sale revaluation is reclassified from equity to profit or loss (as a reclassification adjustment).

Impairment of financial assets

At each balance sheet date ODC assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the profit or loss.

Inventory

Inventory held for distribution or consumption in the provision of services that are not supplied on a commercial basis is measured at the lower of cost or net realisable value, adjusted, when applicable, for any loss of service potential. Where inventory is acquired at no cost or for nominal consideration the cost is the current replacement cost at the date of acquisition.

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

Assets Held For Sale




Assets Held for Sale is measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of Assets Held For Sale are recognised in the Income Statement.

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

Property, plant and equipment

Property, plant and equipment consist of:

-  Operational assets – These include land, buildings, landfill post closure, library books, plant and equipment, and motor vehicles.
-  Restricted assets – Restricted assets are parks and reserves 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 is shown at cost or valuation, less accumulated depreciation and impairment losses.

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.

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

Disposals

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

Subsequent costs

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

Depreciation

Depreciation is provided on a straight-line basis or diminishing value 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:

		Useful Life (Years)	Depreciation Rate
Buildings	–	100	1%
Concrete Buildings	–	40	2.5%
Wooden Improvements		20	5%
Vehicles		6.6	15%
Computers		3-4	25-33.33%

	Useful Life (Years)	Depreciation Rate
Office Equipment	4-10	10-25% DV
Furniture/ Fixtures	10	10% DV
Library Books	6.6	15% DV
Plant and Machinery	2.5-3	33.33 – 40%
Water Treatment		
Piping	36-80	1.25-2.7%
Equipment	2-50	2-50%
Other	20	5%
Water Reticulation		
Piping	5-80	1.25-20%
Equipment	5-30	3.33-20%
Other	25	4%
Wastewater		
Piping	14-80	1.25-7.14%
Equipment	3-60	1.66-33%
Other	19-37	2.7-5.26%
Stormwater		
Piping	13-80	1.25-7.7%
Equipment	8-60	1.66-12.5%
Other	25	4%
Roading		
Pavement (Basecourse)		
Sealed	1-60	1.66-100%
Unsealed	1-6	16.5-100%
Seal	1-15	6.7-100%
Culverts	10-80	1.25-10%
Bridges	12-94	1-8.5%
Kerb &	45	2.2%
Channel/ Catchpits		
Footpaths	20-55	1.8-5%
Streetlights	5-46	2-20%
Signposting	5-20	5-20%
Delineators/ RPMs	3-7	14.3 -33.3%

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

Revaluation

Those asset classes that are revalued are valued on a three yearly valuation cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

Operational land and buildings

At fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Quotable Value (Registered Valuers) and the valuation took effect in the financial year ended 30 June 2012.

Restricted land and buildings

At fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Quotable Value (Registered Valuers), and the valuation took effect in the financial year ended 30 June 2012.

Infrastructural asset classes: roads, water reticulation, sewerage reticulation and stormwater systems:

At fair value determined on a depreciated replacement cost basis by sufficiently experienced in-house engineering staff. The valuation was independently reviewed and confirmed to have met the appropriate valuation and financial reporting standards, and deemed suitable for inclusion in the prospective financial statements by Maunsell (now known as AECOM) (Registered Valuers). The most recent valuation took effect in the financial year ended 30 June 2012.

Land under roads

Land under roads, was valued based on land value of land within the ward the road is in. This valuation was performed by sufficiently experienced in-house engineering staff. The valuation was independently reviewed and confirmed to have met the appropriate valuation and financial reporting standards, and deemed suitable for inclusion in the prospective financial statements by Maunsell (now known as AECOM) (Registered Valuers). The valuation took effect in the financial year ended 30 June 2012.

Accounting for revaluations

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

The results of revaluation are recognised in Other Comprehensive Income and accumulated as a separate component of equity in the asset revaluation reserve, this amount is expensed in

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

Intangible assets

Software acquisition

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred.

Amortisation

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

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

Computer software	3 years	33.3%
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Impairment of non-financial assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an assets fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the assets 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 is the present value of expected future cash flows.

If an assets 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 Income Statement.

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

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 Income Statement, a reversal of the impairment loss is also recognised in the Income Statement.

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

Employee benefits

Short-term benefits

Employee benefits that ODC expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at the rates expected to apply at the time of settlement.

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 benefits

Long service leave and retirement leave

Entitlements that are payable beyond 12 months, such as long service leave, 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. A discount rate of 8.25%, and an inflation factor of 2.5% were used. The discount rate is based on the weighted average of Government interest rates for stock with terms to maturity similar to those of the relevant liabilities. The

inflation factor is based on the expected long-term increase in remuneration for employees.

Retirement leave is recorded at the time of entitlement of staff, as this represents the amount that can be claimed at any time after entitlement.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Income Statement as incurred. Defined contribution schemes includes Kiwisaver, where legislation states that Council must contribute a matching contribution to the employee of 3%.

Provisions

ODC recognise 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.





Borrowings

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

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:

-  Retained earnings
-  Revaluation reserves
-  Reserve funds
-  Council controlled reserves

The asset revaluation reserve arises on the revaluation of land, buildings and infrastructural assets. Where a revalued land, building or infrastructural asset is sold that portion of the asset revaluation reserve which relates to that

asset, and is effectively realised, is transferred directly to retained earnings.

Available for sale revaluation reserve arises on the revaluation of investments held. Where a revalued investment is disposed of or is determined to be impaired, the cumulative gain or loss previously recognised in the available-for-sale revaluation reserve is reclassified from equity to profit or loss (as a reclassification adjustment).

Reserve funds 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.

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

Council controlled reserves are funds put aside for a specific activity that Council provides. This is through funding in one year for that activity being more than is required, these funds are put aside to be spent in future years when there is a shortfall in the funding of these activities.

ODC's objectives, policies and processes for managing capital are described in the Treasury Management and Liability Management policies, available upon request or on the Council website.

Landfill post-closure costs

ODC, as operator of the Otorohanga and Kawhia closed landfills, has a legal obligation under the resource consents to provide ongoing maintenance and monitoring services at the landfill. A provision for post-closure costs is recognised as a liability.

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology.

The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Goods and Services Tax (GST)

All items in the prospective 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.

Commitment and contingencies are disclosed exclusive of GST.

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.

Trade and other payables

Trade and other accounts payable are recognised when ODC becomes obliged to make future payments resulting from the purchase of goods and services. Subsequent to initial recognition, trade payables and other accounts payable are recorded at amortised cost.

Financial Instruments issued by the Council

Debt and Equity instruments

Debt and equity instruments are classified as either liabilities or as equity in accordance with the substance of the contractual arrangement.

Interest

Interest is classified as an expenses with the balance sheet classification of the related debt instrument.

Financial guarantee contract liabilities

Financial guarantee contract liabilities are measured initially at their fair value and are subsequently measured at the higher of the amount of the obligation under the contract, as determined in accordance with NZ IAS-37 'Provisions, Contingent Liabilities and Contingent Assets'; and the amount initially recognised less, where appropriate, cumulative amortisation recognised in accordance with NZ IAS-18 'Revenue'.

Statement of Cashflows

Cashflows from operating activities are presented using the direct method. Definitions of terms used in the Statement of cashflows:

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

Investing activities comprise the purchase and sale of property, plant & equipment and investments.

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

Operating activities include all transactions and events that are not investing or financing activities.

Critical accounting estimates and assumptions

In preparing these prospective financial statements ODC has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumption that have a significant risk of causing 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 depreciated replacement cost (DRC) valuations over infrastructural assets. These include:

The physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;

Estimating and obsolescence or surplus capacity of an asset; and

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 ODC could be over or under estimating the annual depreciation charge recognised as an expense in the Income Statement. To minimise this risk ODC's infrastructural asset 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 the ODC's asset management planning activities, which gives ODC further assurance over its useful life estimates.

Critical judgements in applying ODC's accounting policies

Management has exercised the following critical judgements in applying the ODC's accounting policies for the period of the Annual Plan:

Classification of property

ODC owns a number of properties, which are maintained primarily to provide housing to pensioners. The receipt of rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the ODC's social housing policy. These properties are accounted for as property, plant and equipment.

Classification of investments

ODC owns a number of investments in other companies. The dividends received from these investments are incidental to holding the investments. These investments are held for strategic purposes, and are intended to be held for the long term. As such these investments have been classified as available for sale financial assets.

Useful lives of Property, Plant and Equipment

The useful lives of property, plant and equipment have been determined based on the asset management plans used during the creation of the LTP. For infrastructural assets this has been based on the information provided by the National Asset Management Steering Group (NAMS) regarding the useful life of infrastructural assets. For all other property, plant and equipment, the depreciation schedules included in the Income Tax Act have been used as a basis for setting the useful lives.

Funding Impact Statements

All of Council Funding Impact Statement

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Source of Operating Funding			
General rates, uniform annual general charges, rates penalties	4,437	4,547	4,432
Targeted rates (other than a targeted rate for water supply)	6,175	6,623	6,477
Subsidies and grants for operating purposes	1,431	1,648	1,502
Fees charges and targeted rates for water supply	687	744	735
Interest and dividends from investments	28	53	40
Local authorities fuel tax, fines, infringement fees, and other receipts	1,087	1,206	1,178
Total operating funding	13,845	14,821	14,364
Applications of operating funding			
Payments to staff and suppliers	9,400	9,854	10,002
Finance costs	790	941	630
Other operating funding applications	660	717	713
Total applications of operating funding	10,850	11,512	11,345
Surplus (deficit) of operating funding	2,995	3,309	3,019
Sources of capital funding			
Subsidies and grants for capital expenditure	1,989	1,805	1,514
Development and financial contributions	91	85	68
Increase (decrease) in debt	- 566	- 1,141	- 481
Gross proceeds from sale of assets	264	1,304	190
Lump sum contributions	-	-	-
Total sources of capital funding	1,778	2,053	1,291
Application of capital funding			
Capital expenditure			
- to meet additional demand	50	53	92
- to improve the level of service	606	975	299
- to replace existing assets	4,182	3,791	4,886
Increase (decrease) in reserves	- 65	543	- 967
Increase (decrease) of investments	-	-	-
Total application of capital funding	4,773	5,362	4,310
Surplus (deficit) of capital funding	- 2,995	- 3,309	- 3,019
Funding balance	-	-	-

Roading & Footpaths Funding Impact Statement

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Source of Operating Funding			
General rates, uniform annual general charges, rates penalties			
Targeted rates (other than a targeted rate for water supply)	4,704	5,054	4,951
Subsidies and grants for operating purposes	1,383	1,600	1,454
Fees charges and targeted rates for water supply	-	-	-
Internal charges and overheads recovered	754	883	792
Local authorities fuel tax, fines, infringement fees, and other receipts	101	108	91
Total operating funding	6,942	7,645	7,288
Applications of operating funding			
Payments to staff and suppliers	3,090	3,376	3,444
Finance costs	368	369	322
Internal charges and overheads applied	1,343	1,435	1,394
Other operating funding applications	7	8	8
Total applications of operating funding	4,808	5,188	5,168
Surplus (deficit) of operating funding	2,134	2,457	2,120
Sources of capital funding			
Subsidies and grants for capital expenditure	1,789	1,805	1,514
Development and financial contributions	50	54	52
Increase (decrease) in debt	- 417	- 422	- 267
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	1,422	1,437	1,299
Application of capital funding			
Capital expenditure			
- to meet additional demand	50	53	52
- to improve the level of service	30	437	133
- to replace existing assets	3,735	3,413	4,120
Increase (decrease) in reserves	- 259	- 9	- 886
Increase (decrease) of investments	-	-	-
Total application of capital funding	3,556	3,894	3,419
Surplus (deficit) of capital funding	- 2,134	- 2,457	- 2,120
Funding balance	-	-	-

Water Supply Funding Impact Statement

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Source of Operating Funding			
General rates, uniform annual general charges, rates penalties	26	31	29
Targeted rates (other than a targeted rate for water supply)	571	562	618
Subsidies and grants for operating purposes	-	-	-
Fees charges and targeted rates for water supply	687	744	735
Internal charges and overheads recovered	583	592	633
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	1
Total operating funding	1,867	1,929	2,016
Applications of operating funding			
Payments to staff and suppliers	870	895	1,008
Finance costs	54	79	46
Internal charges and overheads applied	535	531	584
Other operating funding applications	46	78	51
Total applications of operating funding	1,505	1,583	1,689
Surplus (deficit) of operating funding	362	346	327
Sources of capital funding			
Subsidies and grants for capital expenditure	200	-	-
Development and financial contributions	24	15	-
Increase (decrease) in debt	- 9	109	- 12
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	215	124	- 12
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	300	473	-
- to replace existing assets	114	84	351
Increase (decrease) in reserves	163	- 87	- 36
Increase (decrease) of investments	-	-	-
Total application of capital funding	577	470	315
Surplus (deficit) of capital funding	- 362	- 346	- 327
Funding balance	-	-	-

Sewerage Treatment & Disposal Funding Impact Statement

	2013/14	2014/15	2014/15
	Annual Plan	Long Term Plan	Annual Plan
	000's	000's	000's
Source of Operating Funding			
General rates, uniform annual general charges, rates penalties	20	23	21
Targeted rates (other than a targeted rate for water supply)	482	563	499
Subsidies and grants for operating purposes	-	-	-
Fees charges and targeted rates for water supply	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	30	32	45
Total operating funding	532	618	565
Applications of operating funding			
Payments to staff and suppliers	171	181	152
Finance costs	118	119	105
Internal charges and overheads applied	59	62	63
Other operating funding applications	20	38	23
Total applications of operating funding	368	400	343
Surplus (deficit) of operating funding	164	218	222
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	- 117	- 117	- 118
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	- 117	- 117	- 118
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	20	11	45
Increase (decrease) in reserves	27	90	59
Increase (decrease) of investments	-	-	-
Total application of capital funding	47	101	104
Surplus (deficit) of capital funding	- 164	- 218	- 222
Funding balance	-	-	-

Stormwater Drainage Funding Impact Statement

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Source of Operating Funding			
General rates, uniform annual general charges, rates penalties	214	182	204
Targeted rates (other than a targeted rate for water supply)	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees charges and targeted rates for water supply	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	10	10	10
Total operating funding	224	192	214
Applications of operating funding			
Payments to staff and suppliers	16	17	17
Finance costs	57	56	49
Internal charges and overheads applied	19	20	18
Other operating funding applications	16	28	16
Total applications of operating funding	108	121	100
Surplus (deficit) of operating funding	116	71	114
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	6	6	6
Increase (decrease) in debt	- 13	- 53	- 54
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	- 7	- 47	- 48
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	64	-	6
- to replace existing assets	9	16	15
Increase (decrease) in reserves	36	8	45
Increase (decrease) of investments	-	-	-
Total application of capital funding	109	24	66
Surplus (deficit) of capital funding	- 116	- 71	- 114
Funding balance	-	-	-

Flood Protection and Control Works Funding Impact Statement

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Source of Operating Funding			
General rates, uniform annual general charges, rates penalties	-	5	26
Targeted rates (other than a targeted rate for water supply)	29	30	28
Subsidies and grants for operating purposes	-	-	-
Fees charges and targeted rates for water supply	-	-	-
Internal charges and overheads recovered	1	1	1
Local authorities fuel tax, fines, infringement fees, and other receipts	100	119	117
Total operating funding	130	155	172
Applications of operating funding			
Payments to staff and suppliers	73	77	133
Finance costs	15	31	13
Internal charges and overheads applied	15	13	9
Other operating funding applications	1	3	1
Total applications of operating funding	104	124	156
Surplus (deficit) of operating funding	26	31	16
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	16	25	- 14
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	16	25	- 14
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	45	43	-
Increase (decrease) in reserves	- 3	13	2
Increase (decrease) of investments	-	-	-
Total application of capital funding	42	56	2
Surplus (deficit) of capital funding	- 26	- 31	- 16
Funding balance	-	-	-

Community Services Funding Impact Statement

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Source of Operating Funding			
General rates, uniform annual general charges, rates penalties	1,717	1,697	1,771
Targeted rates (other than a targeted rate for water supply)	372	398	362
Subsidies and grants for operating purposes	26	27	28
Fees charges and targeted rates for water supply	-	-	-
Internal charges and overheads recovered	9	9	10
Local authorities fuel tax, fines, infringement fees, and other receipts	368	405	369
Total operating funding	2,492	2,536	2,540
Applications of operating funding			
Payments to staff and suppliers	1,651	1,725	1,670
Finance costs	74	75	65
Internal charges and overheads applied	289	294	289
Other operating funding applications	150	152	153
Total applications of operating funding	2,164	2,246	2,177
Surplus (deficit) of operating funding	328	290	363
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	10	10	10
Increase (decrease) in debt	- 26	- 83	- 16
Gross proceeds from sale of assets	76	200	-
Lump sum contributions	-	-	-
Total sources of capital funding	60	127	- 6
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	40
- to improve the level of service	159	48	76
- to replace existing assets	200	131	215
Increase (decrease) in reserves	29	238	26
Increase (decrease) of investments	-	-	-
Total application of capital funding	388	417	357
Surplus (deficit) of capital funding	- 328	- 290	- 363
Funding balance	-	-	-

Regulatory Services Funding Impact Statement

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Source of Operating Funding			
General rates, uniform annual general charges, rates penalties	685	631	684
Targeted rates (other than a targeted rate for water supply)	-	-	-
Subsidies and grants for operating purposes	1	-	-
Fees charges and targeted rates for water supply	-	-	-
Internal charges and overheads recovered	244	262	223
Local authorities fuel tax, fines, infringement fees, and other receipts	461	515	523
Total operating funding	1,391	1,408	1,430
Applications of operating funding			
Payments to staff and suppliers	745	777	860
Finance costs	-	-	-
Internal charges and overheads applied	638	633	582
Other operating funding applications	4	7	4
Total applications of operating funding	1,387	1,417	1,446
Surplus (deficit) of operating funding	4	- 9	- 16
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	-	-	-
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	20	3	3
Increase (decrease) in reserves	- 16	- 12	- 19
Increase (decrease) of investments	-	-	-
Total application of capital funding	4	- 9	- 16
Surplus (deficit) of capital funding	- 4	9	16
Funding balance	-	-	-

Governance and Leadership Funding Impact Statement

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Source of Operating Funding			
General rates, uniform annual general charges, rates penalties	1,619	1,684	1,545
Targeted rates (other than a targeted rate for water supply)	17	18	18
Subsidies and grants for operating purposes	21	22	21
Fees charges and targeted rates for water supply	-	-	-
Internal charges and overheads recovered	3,992	4,151	3,995
Local authorities fuel tax, fines, infringement fees, and other receipts	45	69	62
Total operating funding	5,694	5,944	5,641
Applications of operating funding			
Payments to staff and suppliers	3,063	3,067	3,012
Finance costs	790	941	630
Internal charges and overheads applied	1,394	1,492	1,537
Other operating funding applications	183	193	183
Total applications of operating funding	5,430	5,693	5,362
Surplus (deficit) of operating funding	264	251	279
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	73	104	75
Lump sum contributions	-	-	-
Total sources of capital funding	73	104	75
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	53	17	84
- to replace existing assets	317	329	422
Increase (decrease) in reserves	- 33	9	- 152
Increase (decrease) of investments	-	-	-
Total application of capital funding	337	355	354
Surplus (deficit) of capital funding	- 264	- 251	- 279
Funding balance	-	-	-

Community Development Funding Impact Statement

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
	000's	000's	000's
Source of Operating Funding			
General rates, uniform annual general charges, rates penalties	156	292	153
Targeted rates (other than a targeted rate for water supply)	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees charges and targeted rates for water supply	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding	156	292	153
Applications of operating funding			
Payments to staff and suppliers	9	39	7
Finance costs	-	63	-
Internal charges and overheads applied	13	36	12
Other operating funding applications	258	262	264
Total applications of operating funding	280	400	283
Surplus (deficit) of operating funding	- 124	- 108	- 130
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	600	-
Gross proceeds from sale of assets	115	1,000	115
Lump sum contributions	-	-	-
Total sources of capital funding	115	400	115
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	- 9	292	- 15
Increase (decrease) of investments	-	-	-
Total application of capital funding	- 9	292	- 15
Surplus (deficit) of capital funding	124	108	130
Funding balance	-	-	-

Funding Impact Statement

Introduction

The Local Government (Rating) Act 2002 sets out the methods by which local authorities can rate and the detailed criteria around their uses.

The Local Government Act 2002 sets out processes and policies that local authorities must apply in the establishment of their rating systems, including the provisions of information to communities.

This funding impact statement sets out:



The revenue and financing mechanisms used;



An indicative level or amount of funding for each mechanism;



Explanatory information supporting the use of general and targeted rates; and



A summary of the total rates requirement.

The application of funding methods to Council's activities is summarised in a table at the end of this section.

This statement should be read in conjunction with Council's Revenue and Financing policy that sets out Council's policies in respect of each source of funding of operating and capital expenses.

Revenue and Financing Mechanisms Background

The Revenue and Financing mechanisms to be used by the Council in relation to the Long-Term Council Community Plan can be found on page 63 of this Annual Plan.

Amount of funds to be Produced

The amount of funds to be produced by each mechanism in relation to the Long-Term Plan can be found on page 63 of this Annual Plan.

The amount to be produced from each rating mechanism is further broken down by the Note of the funding impact statement.

General Rate

The valuation system to be used for the general rate is capital value.

Uniform Annual General Charge

A uniform annual general charge will be set at a fixed dollar amount for each separately used or inhabited part of a rating unit in the District.

A separately used or inhabited part of a rating unit includes any part of a rating unit separately used or inhabited by the owner or any other person who

has the right to use or inhabit that part by virtue of a tenancy, lease or other agreement. As a minimum, the land or premises intended to form the separately used or inhabited part of the rating unit must be capable of actual habitation, or separate use. For the avoidance of doubt, a rating unit that has only one use (i.e. does not have separate parts or is vacant land) is treated as being one separately used or inhabited part.

Under the Local Government (Rating) Act 2002 the Council is required to ensure that its uniform charges do not exceed 30% of the total rates take. For the 2014/15 year the uniform charges equate to 22.75% of the total rates take.

Lump Sum Contributions

There are currently no plans to invite lump sum contributions in respect of any of the targeted rates listed below.

Targeted Rates

Individual targeted rates to be set and assessed for the Annual Plan are listed on page 63 of this Funding Impact Statement.

Definitions of various categories of rateable land used on page 63 for setting targeted rates are as follows:

Land Transport Rate

All properties within the District fall under this category.

Rural Rate

All areas not within either the Otorohanga or Kawhia Communities fall under this category. Valuation numbers begin with 05550, 05620, 05650, 05670 or 05680.

Kawhia Community Rate

The area of the Kawhia Community is defined on a map approved by Council. Valuation numbers begin with 05640.

Hall Targeted Rates

Hall areas are defined on maps approved by the hall committees and Council. Funds received are generally available to Hall Committees to go towards the operation, maintenance, renovation and/or extension of those facilities.

Water Supplied By Volume Rates – Rural Water Schemes (Arohena, Tihiroa, Ranginui and Waipa)

Separate rating units in the Rural Water Supply areas with water meters are levied a targeted rate

for water usage. This rate is set on a per cubic metre usage basis.

Separate rating units in the Rural Water Supply areas also attract a charge for each meter connected to the Rural Water Scheme.

Otorohanga Refuse Targeted Rate

All properties situated in the Otorohanga Community that have a building erected thereon are levied a uniform targeted rate for each separately occupied portion of any building.

Security Targeted Rate

The area of benefit is defined on a map approved by Council.

Otorohanga Water Supply

All properties connected to the Otorohanga Water Supply Scheme are levied a rate per connection.

Otorohanga Sewerage

All properties that are connected to the Otorohanga Sewerage Treatment & Reticulation Scheme are levied a rate per separately used or inhabited part of the rating unit. All properties with four or less water closets or urinals pay a flat fee. For all water closets or urinals over 4, a charge for each additional water closet or urinal applies.

Water Supplied By Volume Rates - Otorohanga

Properties in the Otorohanga Community water supply area with water meters are levied a targeted rate for water usage over the free allowance. This rate is set on a per cubic metre usage basis.

Every non-rateable separate rating unit within the Otorohanga Community has a targeted rate per annum. Those that are metered are charged for consumption, with a minimum charge applying.

Properties outside the Otorohanga Community water supply area, whether rateable or non-rateable, that are using water from the Otorohanga scheme are levied a targeted rate for water usage, on a per cubic metre basis, with a minimum charge per annum.

All properties, either rateable or non-rateable, receiving an extraordinary supply from the Otorohanga Community Water Supply will have a charge for each water meter.

Kawhia Refuse Targeted Rate

All properties situated in the Kawhia Community that have a building erected thereon are levied a uniform targeted rate for each separately occupied portion of any building.

Kawhia Water Supply

All properties that are connected to the Kawhia Water Supply Scheme are levied a uniform targeted rate per connection.

Kawhia Targeted Water Loan Rate

Properties in the Kawhia Community water supply area are levied a targeted loan rate to finance loan repayment costs in respect of loans raised for capital expenditure on the Kawhia water scheme.

Water Supplied By Volume Rates - Kawhia

Separate rating units in the Kawhia Community water supply area with water meters are levied a targeted rate for water usage over the free allowance. This rate is set on a per cubic metre usage basis.

Separate rating units outside the Kawhia Community water supply area with water meters that are using water from the Kawhia scheme are levied a targeted rate for water usage, on a per cubic metre basis, with a minimum charge per annum.

All separate rating units, either rateable or non-rateable, receiving an extraordinary supply from the Kawhia Community Water Supply will have a charge for each water meter.

Water Supplied By Volume Rates – Kawhia (Peak Season Metered Water Charge)

Separate rating units, both rateable and non-rateable, in the Kawhia Community water supply area that would have been liable for a Development Contribution in respect of the Kawhia Water Treatment Plant Upgrade after 30 June 2009 (or which has provided water to such a rating unit from the Kawhia Community Supply) shall be charged for a proportion of metered water used during the period from 20 December to the following 20 February at a higher rate per cubic metre. The proportion of metered water used to which the Peak Season Metered Water Charge (PSMWC) shall be applicable for a particular rateable or non-rateable unit shall be established based upon the following table:

Water Consuming Unit Category	Proportion of metered water volume to which PSMWC charges applicable for consuming unit
New residential unit	100%
Unit identified as supplying water to another unit liable for PSMWC charges	100%

Water Consuming Unit Category	Proportion of metered water volume to which PSMWC charges applicable for consuming unit
Addition of Minor Household Unit to existing residential lot to which PSMWC not applicable	33%
Other developments	Case by case assessments based upon the proportion of development contribution applicable Household Equivalent Units (HEUs) ¹ as a proportion of the total Household Equivalent Units of the property after development. Example: 2 HEU property developed to 5 HEU Proportion = $(5 - 2)/5 = 60\%$

Differential Definitions

Properties within the Otorohanga Community may be charged targeted rates under one of two differentials. The differentials are applied based on the use to which the land is put.

The definitions of the two land use categories are:



Otorohanga Commercial



Otorohanga Residential

The following targeted rates are set using differentials.

Otorohanga Community Rate

The area of the Otorohanga Community is defined on a map approved by Council. Valuation numbers begin with either 05540 or 05541.

Otorohanga Targeted Sewerage Loan Rate

Areas of benefit are defined on maps and approved by Council.

Otorohanga Targeted Water Loan Rate

Areas of benefit are defined on maps and approved by Council.

Other Definitions

The definition of a separately used or inhabited part of a rating unit is the same as for the uniform annual general charge.

¹ Where HEUs are defined as in Council's Policy on Development and Financial Contributions

Metered supply for the purpose of extraordinary water supply shall exclude those properties where a water meter has been installed for research purposes only, or which do not otherwise satisfy the criteria for an Extraordinary Water Supply as defined below.

The supply of water to a customer which is used solely for domestic purposes in the dwelling unit shall be deemed to be an Ordinary Supply.

All other purposes for which water is supplied other than Ordinary Supply shall be deemed to be an Extraordinary Supply and may be subject to specific conditions and limitations. Extraordinary Supply, as defined in Council's Water Services Bylaw 2007, refers to the following circumstances:



All premises outside the Otorohanga and Kawhia Communities which are connected to and draw water from the public water supply networks serving those communities, excluding those premises within the defined area of the Waipa Rural Water Supply Scheme; and



All premises within the Otorohanga or Kawhia communities used for commercial, industrial or agricultural purposes, and schools, clubs and other non-residential premises where levels of water consumption would be expected to be significantly higher than that of a typical residential property.

Penalties on rates

The Local Government (Rating) Act 2002 empowers councils to charge penalties on the late payment of rates. Council is proposing to impose the following penalties:

1. A ten percent (10%) penalty on any portion of each instalment of rates assessed in the 2013-14 financial year that is not paid on or by the due date for payment.
2. A further ten percent (10%) penalty on any rates assessed in any financial year prior to 1 July 2013 that remain unpaid on 1 July 2013.
3. A further ten percent (10%) penalty on any rates to which a penalty has been added under (2) above that remain unpaid on 1 January 2014.

Penalties on water charges

A five percent (5%) penalty on any portion of the charge for the supply of water, as separately invoiced, that is not paid on or by the due date for payment as set out on the invoice.

2014/15 Rates Information

Total Revenue Required	Rates 2013/14 (GST Exclusive)	Categories on which Rate is set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Units of Measure	Rate or Charge
2,108,970	General Rate (partially funds activities as detailed below)	Every rating unit in the district	Rate in the \$ on capital value			3,464,132,100	\$0.0006088
1,363,213	Uniform Annual General Charge (partially funds activities as detailed below)	Every rating unit in the district	Fixed amount for each separately used or inhabited part of a rating unit			4,157	\$327.93
4,951,347	Land Transport Rate (partially funds the Land transport programme in compliance with the Revenue and Financing Policy).	Every rating unit in the district	Rate in the \$ on capital value			3,464,132,100	\$0.0011006
			Fixed amount for each separately used or inhabited part of a rating unit			4,157	\$273.95
283,425	Rural Targeted Rate (partially funds activities as detailed below)	Every rating unit in the defined rural rating area	Rate in the \$ on capital value			2,985,504,058	\$0.0000273
			Fixed amount for each separately used or inhabited part of a rating unit			2,212	\$91.31
413,767	Otorohanga Community Targeted Rate (partially funds activities as detailed below)	Every rating unit in the defined Otorohanga Community area	Rate in the \$ on capital value	Commercial Properties Residential Properties	Ratio 2.5 Ratio 1.0	84,885,298	\$0.0009506
			Fixed amount for each separately used or inhabited part of a rating unit			1,319	\$183.75
						238,538,700	\$0.0003802
129,680	Kawhia Community Targeted Rate (partially funds activities as detailed below)	Every rating unit in the defined Kawhia Community area	Rate in the \$ on capital value			153,734,544	\$0.0004817
			Fixed amount for each separately used or inhabited part of a rating unit			613	\$90.73

Total Revenue Required	Rates 2013/14 (GST Exclusive)	Categories on which Rate is set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Units of Measure	Rate or Charge
144,914	Refuse Collection Targeted Rate Otorohanga	Every rating unit in the defined Otorohanga Community area	Fixed amount for each separately used or inhabited part of a rating unit			1,351	\$107.03
114,131	Refuse Collection Targeted Rate Kawhia	Every rating unit in the defined Kawhia Community area	Fixed amount for each separately used or inhabited part of a rating unit			526	\$216.98
389,089	Water Supply Targeted Rate Otorohanga	Every rating unit in the defined Otorohanga Water Supply area	Fixed amount for each separately used or inhabited part of a rating unit	Otorohanga Community Outer Area	Ratio 1.0 Ratio 1.0	1,363 4	\$284.55 \$312.50
168,808	Water Supply Targeted Rate Kawhia	Every rating unit in the defined Kawhia Water Supply area	Fixed amount for each separately used or inhabited part of a rating unit			420	\$401.92
30,201	Water Supply Targeted Loan Rate – Otorohanga	Every rating unit in the defined Otorohanga Water Supply area	Rate in the \$ on capital value	Commercial Properties Residential Properties	Ratio 2.5 Ratio 1.0	70,284,000 238,538,700	\$0.0001823 \$0.0000729
18,249	Water Supply Targeted Loan Rate – Kawhia	Every rating unit in the defined Kawhia Water Supply area	Rate in the \$ on capital value			114,102,600	\$0.0001599
11,669	Water Supply Targeted Loan Rate – Arohena Rural Scheme	Every rating unit in the defined Arohena Rural Water Scheme area	Rate in the \$ on capital value	Arohena Rural Water Scheme		115,135,800	\$0.0001013
389,242	Sewerage Treatment Targeted Rate	Every rating unit in the defined Otorohanga Sewerage Treatment area	Fixed amount for each separately used or inhabited part of a rating unit	1 unit 2 to 4 5 or more	per urinal	1,327 30	\$292.32 No charge \$44.44
110,216	Sewerage Treatment Targeted Loan Rate	Every rating unit in the defined Otorohanga Sewerage Treatment area	Rate in the \$ on capital value	Commercial Properties Residential Properties	Ratio 2.5 Ratio 1.0	69,448,000 227,056,700	\$0.0006877 \$0.0002751

Total Revenue Required	Rates 2013/14 (GST Exclusive)	Categories on which Rate is set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Units of Measure	Rate or Charge
21,608	Rural Halls Targeted Rate	Every rating unit within the defined Rural Hall areas	Rate in the \$ on capital value	Arohena Kio Kio Puketotara/Ngutunui Maihihi Honikiwi		171,766,900 267,554,450 240,522,300 120,740,600 116,757,000	\$0.000005 \$0.000006 \$0.000003 \$0.000017 \$0.000013
			Fixed amount for each separately used or inhabited part of a rating unit	Arohena Kio Kio Crossroads Puketotara/ Ngutunui Otewa		62 192 178 264 127	\$45.00 \$20.00 \$2.00 \$9.00 \$18.00
15,000	Aotea Erosion Targeted Rate	Every rating unit within the defined Aotea Community area	Fixed amount for each rating unit			165	\$90.91
13,372	Aotea Erosion Targeted Loan Rate	Every rating unit within the defined Aotea Community area	Fixed amount for each property that did not make a capital contribution			26	\$514.31
29,365	CBD Development Rate	Every commercial property within the defined Otorohanga Commercial area	Rate in the \$ on capital value			84,885,298	\$0.0001047
			Fixed amount for each rating unit			152	\$134.75
69,557	Security Patrol Rate	Every commercial property within the defined Otorohanga Commercial area	Rate in the \$ on capital value			46,480,650	\$0.0007482
			Fixed amount for each rating unit			104	\$334.41
599,500	Water Supplied by Volume – Rural Water Supplies	Every property connected to the defined Rural Water Schemes.	Fixed amount for each cubic metre of water consumed	Arohena Tihiroa Ranginui Waipa		395,500 224,200 176,900 218,300	\$0.40 \$0.87 \$0.35 \$0.52
			Fixed amount per meter	Arohena Tihiroa Ranginui – First meter - Additional meter Waipa		71 50 7 11 129	\$377.78 \$400.00 \$1,800.00 No charge \$88.88

Total Revenue Required	Rates 2013/14 (GST Exclusive)	Categories on which Rate is set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Units of Measure	Rate or Charge
118,000	Water Supplied by Volume – Otorohanga Water Supply	Every property connected to the defined Otorohanga Water Supply Scheme	Fixed amount for each cubic metre of water consumed (220 cubic metre free allowance)	Rateable properties	% of Revenue 51.1%	90,546	\$0.57
				Non-rateable properties	3.2%	4,253	\$0.76
				Property outside Otorohanga Community	45.7%	60,733	\$0.76
				Non rateable inside Community		10	\$178.25
				All connected properties		150	\$102.22
9,000	Water Supplied by Volume – Kawhia Water Supply	Every property connected to the defined Kawhia Water Supply Scheme	Fixed amount for each cubic metre of water consumed (220 cubic metre free allowance)	Within Community	% of Revenue 68.5%	4,717	\$1.01
				Outside Community	31.5%	1,763	\$1.17
				All connected properties		24	\$102.22
2,000	Water Supplied by Volume – Kawhia Water Supply (PSMWC)	Every property connected to the defined Kawhia Water Supply Scheme meeting the conditions.	Fixed amount for each cubic meter of water consumed between 20 December and 20 February each year.			196	\$10.22
11,498,323	TOTAL						

Rates Examples for Indicator Properties

	2013/14 Annual Plan	2014/15 Long Term Plan	2014/15 Annual Plan
Otorohanga \$250,000 CV			
Capital Value Rates	676.54	705.90	700.81
Fixed Targeted Rates	1,614.24	1,775.05	1,690.10
	2,290.78	2,480.95	2,390.91
movement		190.17	100.13
Percentage increase		8.30%	4.37%
Otorohanga \$300,000 CV			
Capital Value Rates	811.85	847.08	840.97
Fixed Targeted Rates	1,614.24	1,775.05	1,690.10
	2,426.09	2,622.13	2,531.07
movement		196.04	104.98
Percentage increase		8.08%	4.33%
Otorohanga Commercial \$250,000 CV			
Capital Value Rates	1,255.37	1,303.93	1,260.06
Fixed Targeted Rates	2,176.11	2,319.26	2,229.62
	3,431.48	3,623.19	3,489.69
movement		191.72	58.21
Percentage increase		5.59%	1.70%
Otorohanga Commercial \$500,000 CV			
Capital Value Rates	2,510.74	2,607.87	2,520.13
Fixed Targeted Rates	2,176.11	2,319.26	2,229.62
	4,686.85	4,927.13	4,749.75
movement		240.28	62.91
Percentage increase		5.13%	1.34%
Kawhia \$200,000 CV			
Capital Value Rates	505.49	530.34	540.74
Fixed Targeted Rates	1,417.15	1,452.62	1,508.24
	1,922.64	1,982.96	2,048.99
movement		60.32	126.35
Percentage increase		3.14%	6.57%
Kawhia \$300,000 CV			
Capital Value Rates	758.23	795.51	811.11
Fixed Targeted Rates	1,417.15	1,452.62	1,508.24
	2,175.38	2,248.13	2,319.36
movement		72.75	143.97
Percentage increase		3.34%	6.62%
Rural \$1,000,000 CV			
Capital Value Rates	1,858.95	1,974.90	1,997.16
Fixed Targeted Rates	802.61	832.34	797.17
	2,661.57	2,807.24	2,794.33
movement		145.67	132.76
Percentage increase		5.47%	4.99%
Rural \$1,500,000 CV			
Capital Value Rates	2,788.43	2,962.35	2,995.73
Fixed Targeted Rates	802.61	832.34	797.17
	3,591.04	3,794.69	3,792.91
movement		203.65	201.86
Percentage increase		5.67%	5.62%
Rural \$4,500,000 CV			
Capital Value Rates	8,365.29	8,887.05	8,987.20
Fixed Targeted Rates	802.61	832.34	797.17
	9,167.91	9,719.39	9,784.37
movement		551.48	616.47
Percentage increase		6.02%	6.72%

Examples of Indicative Contributions to Council Services - 2014/15 year

Activity	250,000	300,000	250,000	500,000	200,000	300,000	1,000,000	1,500,000	4,500,000
	Otorohanga Residential	Otorohanga Residential	Otorohanga Commercial	Otorohanga Commercial	Kawhia		Rural		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Democratic Process	\$227.34	\$241.05	\$278.26	\$397.75	\$222.52	\$252.87	\$250.95	\$320.19	\$735.63
Corporate Planning	\$37.36	\$39.12	\$37.36	\$46.16	\$35.60	\$39.12	\$63.74	\$81.33	\$186.86
District Promotion	\$50.73	\$52.41	\$50.73	\$59.11	\$49.06	\$52.41	\$75.85	\$92.60	\$193.07
Policy Development	\$42.71	\$44.72	\$42.71	\$52.77	\$40.70	\$44.72	\$72.87	\$92.98	\$213.62
Civil Defence	\$23.16	\$23.16	\$23.16	\$23.16	\$23.16	\$23.16	\$23.16	\$23.16	\$23.16
Environmental Health	\$19.91	\$20.84	\$19.91	\$24.59	\$18.97	\$20.84	\$33.96	\$43.34	\$99.57
Dog Control	\$3.76	\$3.76	\$3.76	\$3.76	\$3.76	\$3.76	\$3.76	\$3.76	\$3.76
Ranging & Impounding	\$1.32	\$1.32	\$1.32	\$1.32	\$1.32	\$1.32	\$1.32	\$1.32	\$1.32
Litter Control	\$6.79	\$7.31	\$6.79	\$9.38	\$6.27	\$7.31	\$14.55	\$19.73	\$50.78
District Co-Ordinator Scheme	\$15.53	\$15.94	\$15.53	\$17.57	\$15.12	\$15.94	\$21.66	\$25.75	\$50.28
Parks & Reserves	\$69.05	\$75.68	\$69.05	\$102.20	\$62.42	\$75.68	\$168.50	\$234.80	\$632.60
Refuse	\$123.50	\$123.52	\$123.50	\$123.60	\$249.93	\$249.97	\$24.17	\$24.36	\$25.55
Water Supply	\$334.31	\$334.31	\$334.31	\$334.31	\$469.15	\$469.15	\$6.94	\$6.94	\$6.94
Otorohanga Sewerage	\$341.40	\$341.40	\$341.40	\$341.40	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23
Library	\$51.28	\$53.69	\$51.28	\$63.34	\$48.86	\$53.69	\$87.48	\$111.62	\$256.45
Public Conveniences	\$13.32	\$14.70	\$13.32	\$20.22	\$11.93	\$14.70	\$34.04	\$47.86	\$130.77
Kawhia Medical Centre	\$0.73	\$0.76	\$0.73	\$0.90	\$7.92	\$9.43	\$1.24	\$1.59	\$3.65
Kawhia Wharf	\$4.03	\$4.22	\$4.03	\$4.98	\$17.16	\$20.21	\$6.88	\$8.78	\$20.17
District Property	\$3.86	\$4.07	\$4.42	\$6.05	\$12.84	\$15.12	\$5.08	\$6.48	\$14.89
Pool	\$157.54	\$157.54	\$157.54	\$157.54	\$14.95	\$14.95	\$81.56	\$81.56	\$81.56
Security Patrol	\$7.32	\$7.39	\$607.01	\$822.49	\$0.28	\$0.42	\$1.41	\$2.12	\$6.36
Kawhia Community Centre	\$0.00	\$0.00	\$0.00	\$0.00	\$21.75	\$21.75	\$0.00	\$0.00	\$0.00
Environmental Services Manager	\$2.50	\$3.00	\$2.50	\$5.00	\$2.00	\$3.00	\$9.99	\$14.99	\$44.96
Planning & Development	\$15.88	\$19.05	\$15.88	\$31.75	\$12.70	\$19.05	\$63.50	\$95.25	\$285.76
Building Control	\$15.38	\$18.46	\$15.38	\$30.76	\$12.30	\$18.46	\$61.52	\$92.28	\$276.83
Council Support	\$10.18	\$12.22	\$10.18	\$20.36	\$8.14	\$12.22	\$40.72	\$61.09	\$183.26
Cemeteries	\$4.13	\$4.96	\$4.13	\$8.27	\$3.31	\$4.96	\$16.53	\$24.80	\$74.40
Halls	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.68	\$1.02	\$3.06
Rural Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24.33	\$36.49	\$109.48
Stormwater	\$75.00	\$90.00	\$187.50	\$374.99	\$47.38	\$71.07	\$6.39	\$9.59	\$28.76
Land Transport	\$631.47	\$694.75	\$631.47	\$947.89	\$568.18	\$694.75	\$1,580.74	\$2,213.59	\$6,010.69
Sewerage Loan	\$79.08	\$94.89	\$197.70	\$395.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Loan	\$20.95	\$25.14	\$52.40	\$104.80	\$36.78	\$55.17	\$0.00	\$0.00	\$0.00
Land Drainage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Property Development	\$1.08	\$1.29	\$1.08	\$2.15	\$19.03	\$28.55	\$4.31	\$6.46	\$19.39
CBD Development	\$0.00	\$0.00	\$185.06	\$215.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$2,391	\$2,531	\$3,489	\$4,749	\$2,049	\$2,319	\$2,793	\$3,791	\$9,779

Organisation

District Personnel

Mayor:
Max Baxter
Phone (Bus): (07) 873 4000
Fax: (07) 873 4300
Postal: PO Box 11, Otorohanga
Website: www.otodc.govt.nz

Deputy Mayor:
Deborah Pilkington – Kawhia/Tihiroa Ward (07) 871 0654

Councillors:
Roy Johnson – Waipa Ward (07) 873 0909
Ken Phillips – Kiokio/ Korakonui Ward (07) 873 8416
Phil Tindle – Otorohanga Ward (07) 873 8810
Annette Williams – Kawhia/Tihiroa Ward (07) 873 7715
Robyn Klos – Wharepuhunga Ward (07) 872 4594
Robert Prescott – Otorohanga Ward (07) 873 8941

Otorohanga Community Board:

Robert Prescott – Chair (07) 873 8941
Liz Cowan – Deputy (07) 873 0849
Dave Williams (07) 873 6668
Nigel Chetty (07) 873 6319
Phil Tindle (07) 873 8810
Anne Laws (07) 873 8508

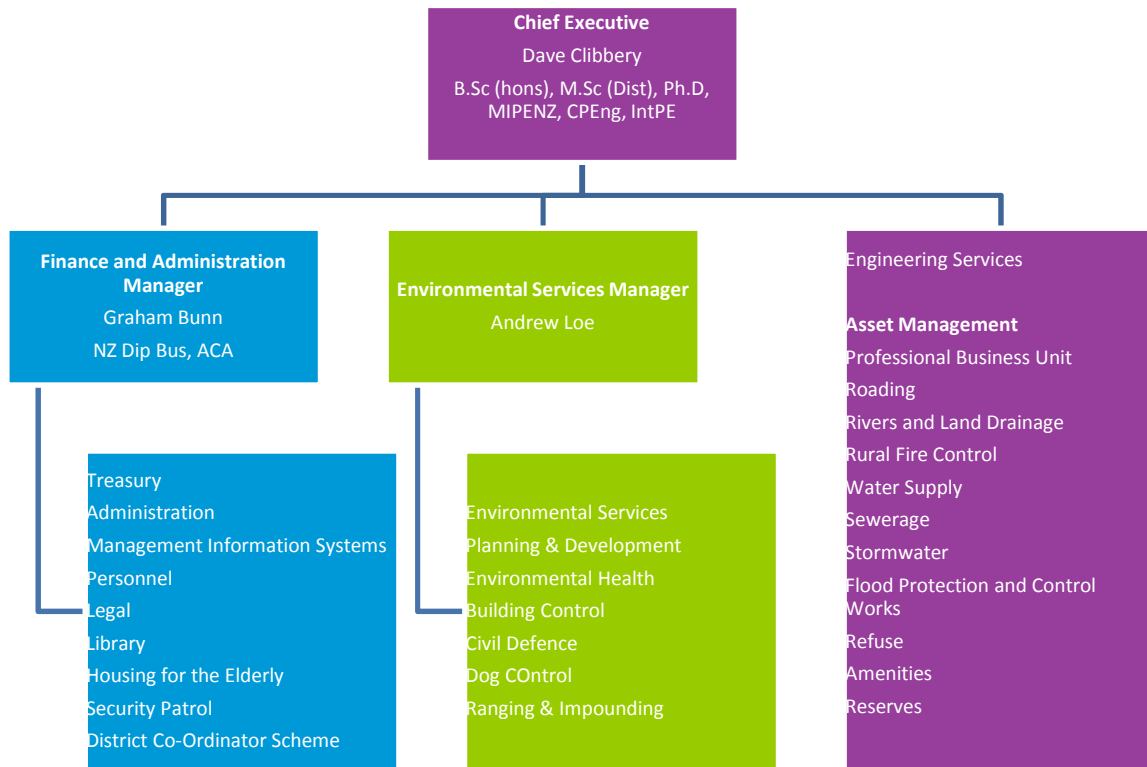
Kawhia Community Board:

Kit Jeffries – Chair (07) 873 7615
Deborah Pilkington - Deputy (07) 871 0654
Dave Walsh (07) 871 0552
Alan Rutherford (07) 873 0533
Annette Gane (07) 871 0864

Contact Details

Postal Address: PO Box 11, Otorohanga
Council Chambers: Maniapoto Street, Otorohanga
Telephone Number: (07) 873 4000
Free phone, ratepayers only: 0800 734 000
Fax Number: (07) 873 4300
Email: info@otodc.govt.nz
Website: www.otodc.govt.nz
Bankers: Bank of New Zealand, Otorohanga
Auditors: Deloitte, Hamilton
Solicitors: Gallie Miles, Te Awamutu

Management Structure



Statistics

Area and Population

Area (square kilometres)	1,976
Population (2013 Census figures)	9,513

<i>Communities</i>	<i>Area</i>	<i>Population</i>
Otorohanga	507 ha	2,568
Kawhia	161 ha	348
Rural	196,932 ha	6,597
TOTAL	197,600 ha	9,513

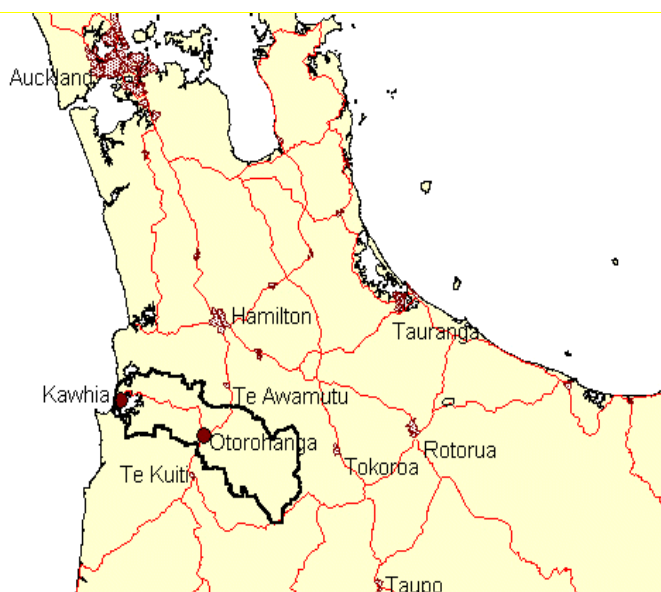
Valuation

Number of Rateable Properties	5,241
Number of Non-Rateable Properties	336
Rateable Capital Value	\$3,464,132,100
Date of last Revision of Values	1 September 2013

Estimated Public Debt as at 30/06/14

Public Debt Outstanding	\$11,077,202
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<i>DATE OF CONSTITUTION OF DISTRICT</i>	1 November 1989
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Schedule of Fees and Charges

All Fees include GST at the prevailing rate.

NETWORK SERVICES

	1 July 2013	1 July 2014
TEMPORARY ROAD CLOSURE COSTS		
Approved Community Events		
The Event is being organised by a non-commercial, not-for-profit organisation		
The Event is appropriate for all members of the Community to enjoy		
The Event have had event at least annually for 3 years e.g. Fishing Contest, Christmas Parade, Kawhia Regatta, Kai Festival		
Application – Local Roads		
Application Fee	No Charge	No Charge
External Advertising	Actual costs	Actual costs
Other Events – Sealed Roads (Rally's, Hill Climbs, Car Testing, Cycle Races etc)		
(Each application will be considered on its merits)		
Application fee for administering the Road closure	\$400.00	\$400.00
External Advertising	Actual costs	Actual costs
Other Events – Unsealed Roads (Rally's, Hill Climbs, Car Testing, Cycle Races etc)		
(Each application will be considered on its merits)		
Application fee for administering the Road closure and Damage assessment	\$2,000.00	\$2,000.00
Plus, Bond (per road per day, unsealed roads only)	\$2,000.00	\$2,000.00
External Advertising	Actual costs	Actual costs
Reimbursement	Actual Costs	Actual Costs
STOCK MOVEMENT		
Refundable Bond (Costs or expenses covered by droving)	\$625.00	\$625.00
Construction of a cattle race on a road reserve		
Application Fee	\$145.00	\$145.00
Installation of a road crossing for dairy cattle		
Application Fee	\$145.00	\$145.00
Cattle Underpass		
Refundable Bond (To ensure satisfactory completion of the work)	\$1,000.00	\$1,000.00
KERB / FOOTPATH CROSSING BOND		
A deposit toward the cost of reinstatement of road carriageway or berm, from damage caused by building works	\$1,000.00	\$1,000.00
A deposit toward the cost of construction of a new kerb crossing. (Adj. at completion of work to actual cost)	\$1,000.00	\$1,000.00
OR		
A bond where a new or upgraded vehicle entrance will be installed by a preapproved Contractor directly by the owner	\$1,000.00	\$1,000.00

NETWORK SERVICES

NETWORK SERVICES			
		1 July 2013	1 July 2014
WATER CONNECTION CHARGES			
(RURAL WATER SUPPLIES ONLY)			
Connection Fee			
Arohena	Capital Contribution	Set on Application	Set on Application
	Connection Costs	Actual	Actual
	Administration Fee	\$315.00	\$350.00
Ranginui	Capital Contribution	Set on Application	Set on Application
	Connection Costs	Actual	Actual
	Administration Fee	\$315.00	\$350.00
Tihiroa	Capital Contribution	Set on Application	Set on Application
	Connection Costs	Actual	Actual
	Administration Fee	\$315.00	\$350.00
Waipa	Capital Contribution	\$45 per k LV	\$45 per k LV
	Connection Costs	Actual	Actual
	Administration Fee	\$315.00	\$350.00
Special Meter reading fee		\$100.00	\$100.00
TRADE WASTE			
(Trade Waste By Law)			
Application Fee	All Classes	\$110.00	\$110.00
Controlled Consents	1 yearly fee	\$148.00	\$148.00
Controlled Consents	3 yearly fee*	\$294.00	\$294.00
Inspection Fee – additional site visit charge	Per inspection		\$100.00
Conditional Consents		(Set on Application-Refer to By Law)	
Discharge of Septic Tank Waste			
Domestic Septic Waste (Within District)	Per m³*	\$13.00	\$30.00
Domestic Septic Waste (Outside District)	Per m³*	\$65.00	\$82.00
* Conditions Apply			
Otorohanga Community			
WATER CONNECTION CHARGES			
Application Fee Within Otorohanga Community			
Application fee		\$195.00	\$195.00
Standard Domestic Connection (for 20 / 25mm service within 4.0m of the watermain) if by ODC contractor		\$737.00	\$750.00
Special Meter Reading		\$100.00	\$100.00
All other connections		Fixed price quote to be provided by Council approved Contractor	
Application Fee - Outside Otorohanga Communities			
Application fee		\$195.00	\$195.00
Capital Contribution		\$1,535.00	\$1,595.00
Standard Domestic Connection		Fixed price quote to be provided by Council approved Contractor	
Extraordinary Use			
Right to withdraw from Fire Hydrant	1 day	\$100.00	\$100.00
Right to withdraw from Fire Hydrant	1 year	\$750.00	\$950.00
* Conditions Apply			
SEWER CONNECTION FEE			
Within Otorohanga Community			
Application fee		\$195.00	\$195.00
Connection		Fixed price quote to be provided by Council approved Contractor	
Outside Otorohanga Community			
Application fee		\$195.00	\$195.00
Capital Contribution		\$1,535.00	\$1,590.00
Connection		Fixed price quote to be provided by Council approved Contractor	
* Note: Connections into Councils reticulation can be made by other approved contractors subject to Councils terms and conditions. In these cases the applicant is liable for the application fee and capital contribution (if applicable) only.			

NETWORK SERVICES

	1 July 2013	1 July 2014
Kawhia Community		
WATER CONNECTION CHARGES		
Application Fee Within Kawhia Community		
Application Fee	\$160.00	\$190.00
Standard Domestic Connection (for 20 / 25mm service within 4.0m of the watermain and includes water meter for Kawhia Peak Season Metered Water Charge)	\$1,125.00	\$1,125.00
Installation of Water Meter to existing connection for Kawhia Peak Season Metered Water Charge	\$250.00	\$250.00
All other connections	Fixed price quote to be provided by Council approved Contractor	
Application Fee Outside Kawhia Community		
Application fee	\$160.00	\$190.00
Capital Contribution	\$1,535.00	\$1,595.00
Standard Domestic Connection	<i>Approved Contractor</i>	Quote
Extraordinary Use		
Right to withdraw from Fire Hydrant	<i>1 day</i>	\$100.00
Right to withdraw from Fire Hydrant	<i>1 year</i>	\$750.00
* Conditions Apply		\$950.00

COMMUNITY SERVICES

	1 July 2013	1 July 2014
Otorohanga Community		
OTOROHANGA RECYCLING CENTRE FEES		
Recycling (sorted)		
Plastic Milk bottles	<i>Washed & squashed</i>	Free
Soft drink (1 & 2)	<i>Washed & squashed</i>	Free
Steel cans	<i>Washed & squashed</i>	Free
Aluminium cans	<i>Washed & squashed</i>	Free
Paper	<i>No food</i>	Free
Cardboard	<i>No food / flattened</i>	Free
Scrap Metal	Free	Free
Lead-Acid battery	<i>Each</i>	\$5.00
LPG bottles (must be degassed)	<i>Each</i>	\$10.00
Computer	<i>Each</i>	\$15.00
Electric motor	<i>Each</i>	\$10.00
Clean reusable timber	Free	Free
Firewood timber	<i>trailer</i>	\$10.00
Car Tyres	<i>Each</i>	\$6.00
4x4 Tyres	<i>Each</i>	\$9.00
Truck Tyres	<i>Each</i>	\$20.00
Replacement Recycling Crate	<i>Each</i>	\$20.00
Cleanfill/Greenwaste	<i>Per m³</i>	\$30.00
(no weeds or flax)		
Standard bag	<i>Each</i>	\$3.00
Large bag	<i>Each</i>	\$5.00
Car boot	<i>Per load</i>	\$10.00
6 x 4 trailer / ute	<i>Per load</i>	\$30.00
Other	<i>Per m³</i>	\$30.00
Refuse	<i>Per m³</i>	\$45.00
Official bag	<i>Each</i>	Free
Standard bag	<i>Each</i>	\$4.50
Large bag	<i>Each</i>	\$7.50
Whiteware (must be degassed)	<i>Each</i>	\$10.00
Television	<i>Each</i>	\$25.00
Video recorder	<i>Each</i>	\$5.00
Toaster/kettle	<i>Each</i>	\$5.00
Timber	<i>Per m³ load</i>	\$55.00
CEMETERY		
Plots		
Adults	\$650.00	\$1,050.00
Children	\$130.00	\$250.00
Ash Wall and Ash Berm	\$260.00	\$260.00

COMMUNITY SERVICES

	1 July 2013	1 July 2014
Interment		
Adults	\$1,020.00	\$1,100.00
Extra Depth	\$1,020.00	\$1,250.00
Child 11yrs and under	\$400.00	\$500.00
Stillborn	\$110.00	\$150.00
Ash Wall (inc. Council installation of plaque and interment)	\$255.00	\$300.00
Ash Wall (inc. Own installation of plaque and interment)	\$105.00	\$150.00
Additional Fees		
Extracts from cemetery plans and records	nil	nil
LIBRARY		
GOLD CARD		
Free New Fiction, Magazines, General Fiction, Non Fiction, Children's Books, Large Print	<i>per card</i>	\$45.00
Renewal - New fiction and selected popular non fiction	<i>per renewal</i>	\$2.00
Renewal - New Magazines	<i>per renewal</i>	\$1.00
Overdue Charges	<i>per day after 3 weeks</i>	\$0.20
Book Reserve Fee	<i>per item</i>	\$1.00
Extra Card		\$5.00
Interloan		\$4.00
STANDARD CARD		
Free Fiction, Non Fiction, Large Print, Children's Books		
New Books (Fiction and selected popular non-fiction) (All Issues)	<i>per book</i>	\$2.00
Non Fiction and Large Print	<i>per book</i>	Nil
Renewal - New fiction and selected popular non fiction	<i>per book</i>	\$2.00
New Magazines (6 months only)	<i>per magazine</i>	\$1.00
Renewal - New Magazines	<i>per magazine</i>	\$1.00
Renewal - Magazines	<i>per magazine</i>	\$0.50
Overdue Charges – Adult	<i>per day after 3 weeks</i>	\$0.20
Overdue Charges - Children	<i>per day after 3 weeks</i>	\$0.10
Book Reserve Fee		\$0.50
Other Fees & Charges		
Internet Fees	<i>per 15 mins</i>	\$5.00
Internet Fees (Minimum Charge)		\$2.50
Sale of Books	<i>per book</i>	\$0.50 - \$2.00
Lost Books	<i>Cost</i>	replacement cost
Lost book handling		\$2.00
Photocopying	<i>per copy – A3</i>	\$0.20
	<i>per copy – A4</i>	\$0.30
Faxing	<i>per page</i>	\$0.50
DVDs	<i>per DVD (per week)</i>	\$2.50
Out of district membership fee	<i>per annum</i>	\$40.00
SWIMMING POOLS		
Admission		
Adults	\$3.50	\$4.00
Children (Up to 16 years)	\$2.00	\$2.50
Children (Under 4 years)	Free	Free
Students (With I.D)	\$2.00	\$2.50
P.W.D	\$1.50	\$1.50
Seniors	\$2.00	\$2.50
Spectators	\$1.00	\$1.00
Aquacise Public	\$4.50	\$5.00
Aquacise Senior	\$4.50	\$4.50
Concession		
Family Day Pass (2 adults, 3 children)	\$9.00	\$10.00
Adult (10 swim)	\$31.50	\$36.00
Child (10 swim)	\$16.00	\$20.00
Senior (10 swim)	\$16.00	\$20.00
Aquacise Pass (Public) (10 swim)	\$40.00	\$45.00
Aquacise Pass (Senior) (10 swim)	\$35.00	\$40.00
Pool Hire (non-exclusive, conditions apply)		
Within Otorohanga – per hour	\$25.00	\$28.00
Outside Otorohanga – per hour	\$40.00	\$45.00
Lifeguard supervision – per hour	\$25.00	\$28.00

COMMUNITY SERVICES

		1 July 2013	1 July 2014
SECURITY PATROL SERVICE			
Charges for properties outside defined area (Former Differential Rating Area No 1)	Capital Value Uniform Charge	Current Rate Current Rate	Current Rate Current Rate
Kawhia Community KAWHIA RECYCLING CENTRE			
Recycling (sorted)			
Plastic Milk bottles	<i>Washed & squashed</i>	Free	Free
Soft drink (1 & 2)	<i>Washed & squashed</i>	Free	Free
Steel cans	<i>Washed & squashed</i>	Free	Free
Aluminium cans	<i>Washed & squashed</i>	Free	Free
Paper	<i>No food</i>	Free	Free
Cardboard	<i>No food / flattened</i>	Free	Free
Scrap Metal		Free	Free
Lead-Acid battery	<i>Each</i>	\$5.00	\$5.00
LPG bottles (must be degassed)	<i>Each</i>	\$10.00	\$10.00
Computer	<i>Each</i>	\$15.00	\$15.00
Electric motor	<i>Each</i>	\$10.00	\$10.00
Clean reusable timber		Free	Free
Firewood timber	<i>trailer</i>	\$10.00	\$10.00
Car Tyres	<i>Each</i>	\$6.00	\$6.00
4x4 Tyres	<i>Each</i>	\$9.00	\$9.00
Truck Tyres	<i>Each</i>	\$20.00	\$20.00
Replacement Recycling Crate	<i>Each</i>		\$20.00
Cleanfill/Greenwaste (no weeds or flax)	<i>Per m³</i>	\$30.00	\$30.00
Standard bag	<i>Each</i>	\$3.00	\$3.00
Large bag	<i>Each</i>	\$5.00	\$5.00
Car boot	<i>Per load</i>	\$10.00	\$10.00
6 x 4 trailer / ute	<i>Per load</i>	\$30.00	\$30.00
Other	<i>Per m³</i>	\$30.00	\$30.00
Refuse	<i>Per m³</i>	\$45.00	\$45.00
Official bag	<i>Each</i>	Free	Free
Standard bag	<i>Each</i>	\$4.50	\$4.50
Large bag	<i>Each</i>	\$7.50	\$7.50
Whiteware (must be degassed)	<i>Each</i>	\$10.00	\$10.00
Television	<i>Each</i>	\$25.00	\$25.00
Video recorder	<i>Each</i>	\$5.00	\$5.00
Toaster/kettle	<i>Each</i>	\$5.00	\$5.00
Timber	<i>Per m³ load</i>	\$55.00	\$55.00
CEMETERY			
Plots			
Adults		\$750.00	\$1,050.00
Children		\$130.00	\$250.00
Ash Wall		\$320.00	\$320.00
Interment			
Adults		\$1,120.00	\$1,200.00
Extra Depth		\$1,120.00	\$1,350.00
Children 11 years and under		\$400.00	\$500.00
Stillborn		\$110.00	\$150.00
Ash Wall (inc. Council installation of plaque and interment)		\$350.00	\$400.00
Ash Wall (inc. Own installation of plaque and interment)		\$105.00	\$150.00
KAWHIA WHARF			
Shed Rentals			
NZ Steel		\$1,075.00	\$1,100.00
Other Sheds		\$880.00	\$900.00
Power Charge	<i>per shed connected</i>	\$175.00	\$200.00
Berthage			
NZ Steel		\$1,075.00	\$5,000.00
Other Permanent Users		\$880.00	\$1,000.00
Casual	<i>per day</i>	\$52.00	\$52.00

REGULATORY SERVICES

1 July 2013

1 July 2014

RESOURCE MANAGEMENT FEES

All references are to the Resource Management Act 1991 unless specified otherwise

Notes to Payment Of Charges

All the deposits and specified amounts are payable in advance. Pursuant to Section 36 (7) of the Resource Management Act 1991 Council need not perform the action to which the charge relates until the charge has been paid to it in full. An additional charge may be required under Section 36 (3) where the set charge is inadequate to enable Council to recover its actual and reasonable costs relating to any particular application. Deposits made will be non-refundable and do not include GST.

External Consultants Fees

When external consultants are engaged to review Consent applications the applicant will be charged the actual cost for those services.

Actual Cost

Actual Cost

Application For Change To District Plan

Deposit payable on receipt of the application with the balance of Council's costs recoverable on an actual and reasonable basis.

deposit

Staff time will be calculated at an hourly rate *

\$12,000.00
Actual Time

\$12,000.00
Actual Time

Notified Application

(Landuse and Subdivision)

deposit

\$5,000.00

\$5,000.00

Limited Notified Application

(Landuse and Subdivision)

deposit

\$3,500.00

\$3,500.00

These categories include:

- Controlled activities
- Restricted Discretionary and Discretionary activities
- Non-complying activities
- Extension of consent periods (Section 125)
- Change or cancellation or consent condition (Section 127)

Deposit payable on receipt of the application with the balance of Council's costs recoverable on an actual and reasonable basis.

Staff time will be calculated at an hourly rate *

Actual Time

Actual Time

Hearings Committee;

In addition to staff time, a charge shall be payable by the applicant for the cost of convening a Hearings Committee meeting and for any site visit by the Hearings Committee

Actual Time

Actual Time

Non-Notified Applications for Resource Consent (Landuse)

This category includes the following

- Controlled activities
- Restricted Discretionary and Discretionary activities
- Change or cancellation or consent condition (Section 127)
- Relocatable dwellings

- Non complying activities

deposit

\$1,000.00

\$1,000.00

deposit

\$1,500.00

\$1,500.00

Staff time will be calculated at an hourly rate *

Actual Time

Actual Time

Monitoring;

In the case of Land Use consents an additional fee to apply at the time of issuing the consent to cover the cost of ongoing monitoring.

\$250.00

\$250.00

COMMUNITY SERVICES

	1 July 2013	1 July 2014
Non-Notified Applications for Resource Consent (Subdivision)		
This category includes the following:		
– Controlled activities		
– Restricted Discretionary and Discretionary activities		
– Change or cancellation or consent condition (Section 127)		
Subdivision to Create One additional Lot Boundary Relocation or Adjustment involving up to Three Existing Titles		
- Non-complying activities	<i>deposit</i> \$1,300.00	\$1,300.00
	<i>deposit</i> \$1,800.00	\$1,800.00
Subdivision to Create Two or more additional Lots Boundary Relocation or Adjustment involving Four or more Existing Titles		
- Non-complying activities	<i>deposit</i> \$1,900.00	\$1,900.00
	<i>deposit</i> \$2,500.00	\$2,500.00
Staff time will be calculated at an hourly rate *	Actual Time	Actual Time
Change or Cancellation of Consent Notice including Preparation of Document (Section 221 Resource Management Act)	\$1,000.00	\$1,000.00
Designations And Notices of Requirements		
Receipt of a designation or notice of requirement with the balance of Council's costs recoverable on an actual and reasonable basis.		
Outline Plan Application (Section 176A Resource Management Act)	<i>deposit</i> \$2,500.00	\$2,500.00
Application to Waive the Requirement for an Outline Plan (Minor Works only) (Section 176A Resource Management Act)	<i>deposit</i> \$350.00	\$350.00
Application to do anything to land that is subject to a Designation (Section 176(1)b Resource Management Act)	<i>fee</i> \$150.00	\$150.00
Request to the Requiring Authority responsible for an earlier designation (Section 177 Resource Management Act)	<i>deposit</i> \$330.00	\$330.00
Application to do anything that would prevent or hinder the public work or project (Section 178 Resource Management Act)	<i>deposit</i> \$330.00	\$330.00
Transfer of rights and responsibilities for a Designation (Section 180 Resource Management Act)	<i>deposit</i> \$330.00	\$330.00
Requirement for Alteration of a Designation (Section 181 Resource Management Act)	<i>deposit</i> \$950.00	\$950.00
Removal of a designation (Section 182(2) Resource Management Act)	<i>deposit</i> \$550.00	\$550.00
Application to extend the life of a designation (Section 184 and 184A Resource Management Act)	<i>deposit</i> \$550.00	\$550.00
The balance of Council's costs recoverable on an actual and reasonable basis. *	Actual Time	Actual Time

REGULATORY SERVICES

	1 July 2013	1 July 2014
Heritage Orders		
Receipt of a heritage order or notice of requirement with the balance of Council's cost recoverable on an actual and reasonable basis (Section 189 Resource Management Act).	<i>deposit</i>	\$1,000.00
		\$1,000.00
Application to do anything which would wholly or partly nullify the effect of a heritage order (Section 193 Resource Management Act)	<i>deposit</i>	\$330.00
		\$330.00
Removal of a heritage order (Section 196 Resource Management Act)	<i>deposit</i>	\$950.00
		\$950.00
Staff time will be calculated at an hourly rate *	Actual Time	Actual Time
Other Resource Management Act Approvals		
Preparation and signing of any Bond (except relocatable Bond), covenant, legal document or variation thereto required as a condition of consent (s.108,109) or application to vary or extend time in respect of any bond, covenant or consent notice under s.108 and/or 109 including preparation of documents Bond discharges (except cash relocatable bonds)	<i>deposit</i>	\$550.00
		\$550.00
	<i>standard fee</i>	\$320.00
		\$320.00
Relocatable Buildings Bond Preparation Fee		\$210.00
Partial Bond Refunds		\$210.00
Application for an extension of time to complete works (Section 109(4) Resource Management Act)	<i>deposit</i>	\$200.00
		\$200.00
Renewal of Resource Consent (Section 124(b) Resource Management Act)	<i>deposit</i>	\$330.00
		\$330.00
Application for Extension of Consent Periods for Non-Notified Resource Consents (Section 125 & 126 Resource Management Act)	<i>deposit</i>	\$550.00
		\$550.00
Application for Certificate of Compliance and Application for Existing Use Certificate (Section 139 Resource Management Act)	<i>deposit</i>	\$1,000.00
		\$1,000.00
Application to extend the period specified to carry out and complete work subject to a bond (Section 222(2) Resource Management Act)	<i>deposit</i>	\$330.00
		\$330.00
Application for a Section 224 certificate Completion of subdivision conditions	<i>deposit</i>	\$550.00
		\$550.00
Application for a Section 226(e) certificate Allotment in accordance with requirements of District Plan	<i>deposit</i>	\$550.00
		\$550.00
Cancellation of amalgamation condition (Section 241 Resource Management Act)	<i>deposit</i>	\$550.00
		\$550.00
Staff time will be calculated at an hourly rate	Actual Time	Actual Time
Removal of Building Line Restriction (Section 327A Local Government Act 1974)	<i>deposit</i>	\$550.00
		\$550.00
Easement approvals and revocation (Section 348 Local Government Act 1974)	<i>deposit</i>	\$550.00
		\$550.00
Infringement Fees		
Contravention of s.9 (restrictions to use of land) (s.338 (1) (a))	<i>standard fee</i>	\$550.00
		\$550.00
Contravention of abatement notice (but not under s 322 (1) (c), s338 (1) (a))	<i>standard fee</i>	\$800.00
		\$800.00

REGULATORY SERVICES

		1 July 2013	1 July 2014
Contravention of an excessive noise direction (s338 (2) (c))	<i>standard fee</i>	\$700.00	\$700.00
Contravention of an abatement notice about unreasonable noise (s338 (2) (d))	<i>standard fee</i>	\$700.00	\$700.00
BUILDING CONTROL			
Certificate of Title Search			
Required for all Building Consent applications		\$25.00	\$25.00
Code Compliance Certificate			
Receive and process application. Issue Code Compliance Certificate		\$60.00	\$100.00
PIM – Project Information Memorandum			
Less than \$20,000		\$60.00	\$60.00
\$20,000 to \$300,000		\$145.00	\$145.00
Over \$300,000		\$225.00	\$225.00
BUILDING CONSENTS by PROJECT CATEGORY (Cost includes PIM)			
Minor Works			
Solid Fuel Heaters	<i>Rural area add travel for 1 inspection</i>	\$250.00	\$255.00
Garden Sheds			
Installation of Basic Warning System			
Marquees			
Plumbing & Drainage			
Minor Building Work			
Carports	<i>Rural area add travel for 2 inspections</i>	\$360.00	\$367.00
Demolition			
Para Pools & Equivalent Type Pools			
Decks & Pergolas			
Other Buildings			
Garages	<i>Rural area add travel for 2 inspections</i>	\$475.00	\$485.00
Hay Barns			
Implement Sheds			
Concrete Swimming Pools			
Bridges			
	<i>Rural area add travel for 3 inspections</i>	\$475.00	\$485.00
Detached habitable buildings with no plumbing & drainage			
Sleepouts, Office, Studio, small additions up to 30m ²	<i>Rural area add travel for 3 inspections</i>	\$585.00	\$597.00
Small Additions or alterations up to 30m² with no plumbing & drainage			
	<i>Rural area add travel for 3 inspections</i>	\$585.00	\$597.00
Detached habitable buildings with plumbing/drainage			
Sleepouts with Toilet/Shower	<i>Rural area add travel for 4 inspections</i>	\$815.00	\$830.00
Small Additions or alterations up to 30m² with plumbing & drainage			
	<i>Rural area add travel for 4 inspections</i>	\$815.00	\$830.00
Additions between 30 & 60m²			
Note: for work over 60m ² , dwelling, commercial & industrial fees apply	<i>Rural area add travel for 4 inspections</i>	\$905.00	\$920.00
Dairy Sheds			
	<i>Rural area add travel for 5 inspections</i>	\$1,035.00	\$1,055.00
Resited Dwellings			
	<i>Rural area add travel for 5 inspections</i>	\$1,160.00	\$1,183.00
Single storey dwellings up to 100m²			
	<i>Rural area add travel for 8 inspections</i>	\$1,655.00	\$1,688.00

REGULATORY SERVICES

		1 July 2013	1 July 2014
Single storey dwellings up to 200m ²	<i>Rural area add travel for 8 inspections</i>	\$1,870.00	\$1,908.00
Single storey dwellings in excess of 200m ²	<i>Rural area add travel for 9 inspections</i>	\$1,980.00	\$2,020.00
Dwellings Two Storey or more up to 200m ²	<i>Rural area add travel for 9 inspections</i>	\$2,226.00	\$2,270.00
Dwellings two storey or more over 200m ²	<i>Rural area add travel for 10 inspections</i>	\$2,420.00	\$2,468.00
Small Commercial/Industrial Buildings up to 300m ²	<i>Rural area add travel for 9 inspections</i>	\$1,870.00	\$1,908.00
Commercial/Industrial Buildings in excess 300m ²	<i>Rural area add travel for 10 inspections</i>	\$2,840.00	\$2,896.00
Large Industrial and Commercial Projects			Actual Cost
Travel Costs (inclusive of staff time)	<i>per km each way</i>	\$2.60	\$2.60
Applies to building consents in excess of 5 km from Otorohanga			
A set rate will be charged with any building work in Kawhia	<i>per Trip</i>	\$105.00	\$105.00
A flat rate will be charged with any building work in Otorohanga	<i>per Trip</i>	\$26.00	\$26.00
Extra Inspections		\$110.00	\$110.00
Where an inspection is requested but the project is not ready fails inspection			
Report on Buildings to be Relocated	<i>Inspection and Report</i>	\$300.00	\$300.00
A refundable performance bond based on the estimated cost of remedial work required to meet Resource Consent conditions may be required		<i>(plus travel costs)</i>	<i>(plus travel costs)</i>
Inspections of Existing Swimming Pool Fences (Plus Travel)	<i>per inspection</i>	\$110.00	\$110.00
Inspections of Buildings for Compliance with Section 224(f) Resource Management Act 1991	<i>per inspection</i>	\$184.00	\$184.00
Code Compliance Certificate for each additional inspection necessary to obtain compliance (Plus Travel)	<i>per inspection</i>	\$110.00	\$110.00
Extension of Time for which Building Consent is Valid		\$55.00	\$55.00
Max 2 extensions of 6 months each			
Dept of Building and Housing levy		\$1.97 per \$1,000	\$2.01 per \$1,000
B.R.A.N.Z levy		\$1.00 per \$1,000	\$1.00 per \$1,000
BCA Accreditation levy	<i>per consent</i>	\$21.00	\$21.00
Application for Certificate of Acceptance		\$421.00	\$421.00
per inspection		\$110.00	\$110.00
Application for Certificate of Public Use		\$421.00	\$421.00
per inspection		\$110.00	\$110.00
Notice to Fix		\$190.00	\$190.00
per inspection		\$110.00	\$110.00
Section 71 and Section 77 Building Act 2004			
Preparation, signing and registration of Notices and Certificates charged at actual cost	<i>deposit</i>	\$350.00	\$350.00
Cancellation of Building Consent			
Upon cancellation of a building consent that has been approved Council will refund all fees less 50% of the Building Consent Fee	<i>Per consent</i>		

REGULATORY SERVICES

		1 July 2013	1 July 2014
Building Consent Information – Others	<i>per year</i>	\$307.00	\$307.00
External Consultant Fees			
When external consultants are engaged to peer review Consent applications the applicant will be charged the actual cost for those services.		Actual Cost	Actual Cost
Audit Compliance Schedule			\$110.00
Issue new Compliance Schedule and Compliance Schedule Statement			\$250.00
AMUSEMENT DEVICES			
Permit Fees - First Device		\$11.25	\$11.25
Permit Fees - Each additional device		\$2.50	\$2.50
SALE OF ALCOHOL FEES			
Due to changes in the Supply of Alcohol Act 2012 the fee structure has changed, making comparison with the previous year difficult			
On, off and club licenses			
Application Fee	Very low		\$368.00
	Low		\$609.50
	Medium		\$816.50
	High		\$1,023.50
	Very High		\$1,207.50
Annual Fee	Very low		\$161.00
	Low		\$391.00
	Medium		\$632.50
	High		\$1,035.00
	Very High		\$1,437.50
Special Licence Class			
Class 1			\$575.00
Class 2			\$207.00
Class 3			\$63.25
Managers Certificates	New and renewal certificates		\$316.25
Application for Temporary Authority			\$296.70
PUBLIC HEALTH FEES			
FOOD PREMISES			
Application for Food Premises Licence - initial inspection and interview plus apportioned annual fee or \$100.00, whichever is greater		\$300.00 plus apportioned annual fee	\$300.00 plus apportioned annual fee
Annual Fee required by risk assessment			
Low risk premises	1 annual inspection	\$210.00	\$210.00
Medium risk	2 annual inspections	\$340.00	\$340.00
High risk	3 annual inspections	\$420.00	\$420.00
Food Control Plans Audit Fee		\$380.00	\$380.00
Change of ownership	All License Categories	\$110.00	\$110.00
Premises not required to be registered but requiring inspection			
Licensed premises, eating houses and food preparation premises		\$190.00	\$190.00
General inspection fee		\$110.00	\$110.00
FUNERAL DIRECTOR			
Initial registration		\$300.00	\$300.00
Initial inspection and interview plus apportioned annual fee or \$100.00, whichever is greater			
Renewal annual fee		\$210.00	\$210.00

REGULATORY SERVICES

	1 July 2013	1 July 2014
HAIRDRESSERS		
Initial registration of premises	\$300.00 plus apportioned annual fee	\$300.00 plus apportioned annual fee
Initial inspection and interview plus apportioned annual fee or \$100.00, whichever is greater		
Renewal annual fee	\$210.00	\$210.00
OFFENSIVE TRADES		
Initial registration	\$300.00 plus apportioned annual fee	\$300.00 plus apportioned annual fee
Initial inspection and interview plus apportioned annual fee or \$100.00, whichever is greater		
Renewal annual fee	\$340.00	\$340.00
SALEYARDS		
Initial registration	\$300.00	\$300.00
Initial inspection and interview plus apportioned annual fee or \$100.00, whichever is greater		
Renewal annual fee	\$210.00	\$210.00
CAMPING GROUNDS		
Initial registration	\$300.00 plus apportioned annual fee	\$300.00 plus apportioned annual fee
Initial inspection and interview to check compliance with Camping Ground Regulations plus apportioned annual fee or \$100.00, whichever is greater		
Renewal annual fee	\$340.00	\$340.00
HAWKERS AND MOBILE SHOPS		
Mobile Shops	\$150.00	\$150.00
Mobile Shops (Temporary license for 3 months)	\$50.00	\$50.00
DOG CONTROL		
Pursuant to Section 37 of the Dog Control Act 1996 the dog registration fees for the 2011/12 registration year and payable from 1 July 2012 in respect of all dogs aged 3 months or over, being based on the existing fees, as follows:		
Urban Dogs	\$120.00	\$124.00
Urban plus Neutered Dogs	\$94.00	\$98.00
Urban plus Special Owner Dogs	\$94.00	\$98.00
Rural Dogs	\$94.00	\$98.00
Special Owner plus Neutered Dogs	\$50.00	\$54.00
Rural plus Special Owner Dogs	\$50.00	\$54.00
That an additional registration fee of 50% of the fee that would have been payable on dogs not registered by 31 July shall apply.		
Registration tags to be supplied free of charge.		
Replacement tags to be supplied free of charge.		
Dog collars – all sizes	\$12.50	\$12.50
That all fees be inclusive of Goods and Services Tax.		
POUNDAGE		
DOGS		
That pursuant to Section 68 of the Dog Control Act 1996 the following fees by payable for impounding of dogs-		
A poundage fee of	per dog \$50.00	\$50.00
An additional poundage fee for second and subsequent impoundings.	per dog \$50.00	\$50.00
<i>*Fee for dogs uplifted for barking complaints, threatening public safety, non- registration or any other purpose authorised under the Dog Control Act 1996, the actual and reasonable costs incurred.</i>		
Sustenance fee	per dog per day or part thereof \$12.50	\$12.50

REGULATORY SERVICES

	1 July 2013	1 July 2014
Notification Fee	\$12.50	\$12.50
<i>That impounded dogs only be released from the pound between the hours of 8.30am to 5.00pm Monday to Friday on full payment of all fees. No releases to be made on Saturdays, Sundays or public holidays.</i>		

OTHER ANIMALS

pursuant to Section 14 of the Impounding Act 1955

Poundage

For every horse, mare, gelding, colt, filly or foal	\$50.00	\$50.00
For every mule or ass	\$50.00	\$50.00
For every bull above the age of 9 months	Per head up to 6 head	\$50.00
For every bull above the age of 9 months	For every head over 6 head	\$22.00
For every ox, cow, steer, heifer or calf	Per head up to 6 head	\$40.00
For every ox, cow, steer, heifer or calf	For every head over 6 head	\$22.00
For every stag above the age of 9 months	\$50.00	\$50.00
For all other deer	\$40.00	\$40.00
For every ram above the age of four months	\$16.00	\$16.00
For every ewe, wether, or lamb	\$11.00	\$11.00
For every goat	\$11.00	\$11.00
For every boar	\$45.00	\$45.00
For all other pigs	\$45.00	\$45.00

Notification Advertisement

That in addition to the above fees and to be considered part of the poundage fee, where applicable, a notification fee of a newspaper circulating in the local authority district.	\$40.00	\$40.00
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Repeated Impounding

That where stock, not necessarily the same animal, but owned by the same person is impounded on a second or subsequent occasion, the Poundage fee shall be twice that charged on the initial impounding.	Double initial impounding Fee	Double initial impounding Fee
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Sustenance

per head of stock per day.

That sustenance fees shall be payable by the owner of impounded stock sufficient to reimburse the Council for all actual and reasonable costs incurred in the sustenance of the stock provided that no such fee shall be less than.	\$8.00	\$8.00
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Driving Charges

That in the case of any stock found trespassing, straying or wandering on any road, the owner shall pay to the Council all actual and reasonable costs incurred in loading, driving or conveying the stock from the place where it is found to the nearest pound.	\$12.50	\$12.50
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That impounded stock only be released from the pound between the hours of 8.30am to 5.00pm Monday to Friday on full payment of all fees. No releases to be made on Saturdays, Sundays or public holidays.

TRESPASSING

Trespass on any paddock of grass or stubble

For every horse, cattle, beast, deer, ass or mule	Per day	\$3.00	\$3.00
For every sheep	Per day	\$1.00	\$1.00
For every pig or goat	Per day	\$6.00	\$6.00

Trespass on any land bearing any growing crop or from which the crop has not been removed, or in any reserve, cemetery or burial ground

For every horse, cattle, beast, deer, ass or mule	Per day	\$6.00	\$6.00
For every sheep	Per day	\$2.00	\$2.00
For every pig or goat	Per day	\$12.00	\$12.00

GOVERNANCE AND LEADERSHIP

	1 July 2013	1 July 2014
GIS PLANS		
For custom maps the GIS Officers time should be charged at	per hr.	\$55.00
Raster Data		\$55.00
Size		
A4 (210 x 297)	\$10.50	\$10.50
A3 (420 x 297)	\$12.50	\$12.50

GOVERNANCE AND LEADERSHIP

	1 July 2013	1 July 2014
Vector Data	A2 (420 x 594) \$15.50 A1 (840 x 594) \$31.00 A4 (210 x 297) \$7.00 A3 (420 x 297) \$8.00 A2 (420 x 594) \$15.50 A1 (840 x 594) \$20.50	\$15.50 \$31.00 \$7.00 \$8.00 \$15.50 \$20.50
Raster plots are dearer as they are solid graphics like topographical maps or aerial photography, whereas vector data is only line work and text and therefore uses considerably less ink.		
PHOTOCOPYING		
Single <5		
A4 White	\$0.40	\$0.40
A3 White	\$0.60	\$0.60
A4 Coloured	\$1.00	\$1.00
Single >5		
A4 White	\$0.35	\$0.35
A3 White	\$0.50	\$0.50
A4 Coloured	\$0.80	\$0.80
Double sided <5		
A4 White	\$0.60	\$0.60
A3 White	\$0.80	\$0.80
A4 Coloured	\$1.50	\$1.50
Double sided >5		
A4 White	\$0.50	\$0.50
A3 White	\$0.70	\$0.70
A4 Coloured	\$1.25	\$1.25
Own Paper less 2c per copy, Staff Schools/Clubs less 25%, Large Volumes by negotiation, Cash only under \$50		
LAND INFORMATION MEMORANDUM		
Application Fee	\$230.00	\$230.00
Urgent Fee (within 5 working days) Additional	\$130.00	\$130.00
Any follow up work as a result of a LIM	Actual costs	Actual costs
Application for a property that include more than one valuation Reference – Charge for each additional reference	\$50.00	\$50.00
LEGAL DOCUMENTS		
Preparation of Leases and Licences of Council land (plus actual disb. Costs i.e. any advertising fees) Standard Fee	\$205.00	\$205.00
Preparation of Leases and Licences of Council land – renewal Standard Fee	\$155.00	\$155.00
Sealing Fee per set of documents	\$35.00	\$35.00
Title Search - Standard (plus disbursements) per document	\$20.00	\$25.00
Title Search - Complex (plus disbursements) per document	\$20.00	\$25.00
Search Fee for Complex Title Search Staff Time per hour	\$50.00	\$50.00
RATING INFORMATION		
Road / Street Index	\$510.00	\$510.00
Written confirmation of individual property information and requisitions On disc	\$50.00	\$50.00
Verbal information on properties to the owner, occupier or their representatives. On paper	Nil	Actual Costs Nil

* Details of staff hourly rates are available on request.

DEVELOPMENT CONTRIBUTIONS

Area of Benefit		1 July 2013	1 July 2014
ROADING PROJECTS			
Safety Improvements	Hanning, Te Tahī and Mangatī Roads Calculated based on distance up road from State Highway 39, with a minimum charge of	\$14,039.00	\$14,039.00
WATER/ WASTEWATER/ STORMWATER			
Otorohanga			
Community Water Reservoir	Refer to Map Five in Development Contributions Policy	\$987.00	\$987.00
Community Water Treatment Plant	Refer to Map Five in Development Contributions Policy	-	-
Kawhia Community			
a) Treatment & b) Headworks	Refer to Map Three in Development Contributions Policy	-	-
Thompson/ Harper Avenue water main ring main completion	Refer to Map Two in Development Contributions Policy	\$473.00	\$473.00
Otorohanga Community pre-treatment	Refer to Map Five in Development Contributions Policy	\$1,446.00	\$1,446.00
Stormwater capacity upgrade	Refer to Map One in Development Contributions Policy	\$1,009.00	\$1,009.00
RESERVE CONTRIBUTIONS			
Under Section 108 Resource Management Act 1991		For every new lot created	\$1,012.00

Glossary

ACTIVITY:

Goods or Services provided by or on behalf of Council.

ACTIVITY GROUPS:

Related activities clustered together under a single category, such as 'community facilities'.

ANNUAL REPORT:

A report that Council prepares once a year to assess performance against its objectives, activities, performance targets and budgets outlined in the Long-term Council Community Plan.

ASSET:

A resource controlled by Council, such as a park, road, stormwater system, water or wastewater plant.

ASSET MANAGEMENT PLANS:

Plans that provide operational guidance concerning service standards, maintenance and capital costs for assets such as parks, roads, stormwater systems, water and wastewater plants.

ASSUMPTIONS:

A statement that is used as a basis for making particular predictions that may or may not occur.

CAPITAL EXPENDITURE:

Money spent to build or buy a new asset or to improve the standard of an existing asset.

COMMUNITY OUTCOMES:

A set of aspirations that reflect the community's desires for economic, social, environmental, and cultural well-being.

COUNCIL ORGANISATION:

Any organisation in which Council owns or controls any portion of voting rights or has the right to appoint one or more director, trustees, etc.

DIFFERENTIAL RATING:

A technique used to 'differentiate' or change the relative rates between different categories of rateable land in order to adjust the rating burden on one or more groups of ratepayers.

DISTRICT PLAN:

A detailed plan of the way the District's environment will be managed to achieve the purpose and principles of the Resource Management Act 1991.

EQUITY:

Also known as net worth. The total value of assets less total liabilities.

FUNDING IMPACT STATEMENT:

A Document that includes information that discloses revenue and financing mechanisms and indicates the level or amount of funds to be produced by each mechanism.

LEVELS OF SERVICE:

The service parameters or requirements for a particular activity or service area against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental acceptability and cost.

LONG-TERM PLAN:

A ten-year plan adopted every three years under section 93 of the Local Government Act 2002. It describes Council's activities, why it participates in these activities and how the activities will be funded.

NEW ZEALAND DRINKING WATER STANDARD:

Drinking water standards set by the Ministry of Health.

OPERATING COSTS:

Money spent to deliver a service, maintain an asset, or any other expenditure, which does not buy, or build on, a new asset.

REVENUE AND FINANCING POLICY:

A comprehensive policy stating how each activity of Council is to be funded from rates, user charges, subsidies, other income or combination of these.

SIGNIFICANCE:

The degree of importance attached by Council to an issue, proposal, decision or other matter in terms of its likely impact on the wellbeing of the District.

SIGNIFICANT DECISION:

A Council decision that has a high degree of importance in terms of economic, social, environmental, or cultural wellbeing.

STATUTORY REQUIREMENTS:

Requirements identified and defined by the law.

STRATEGIC PLAN:

Long-term strategy for the District approved by Council