

**Otorohanga District Council
Annual Plan 2016-2017**

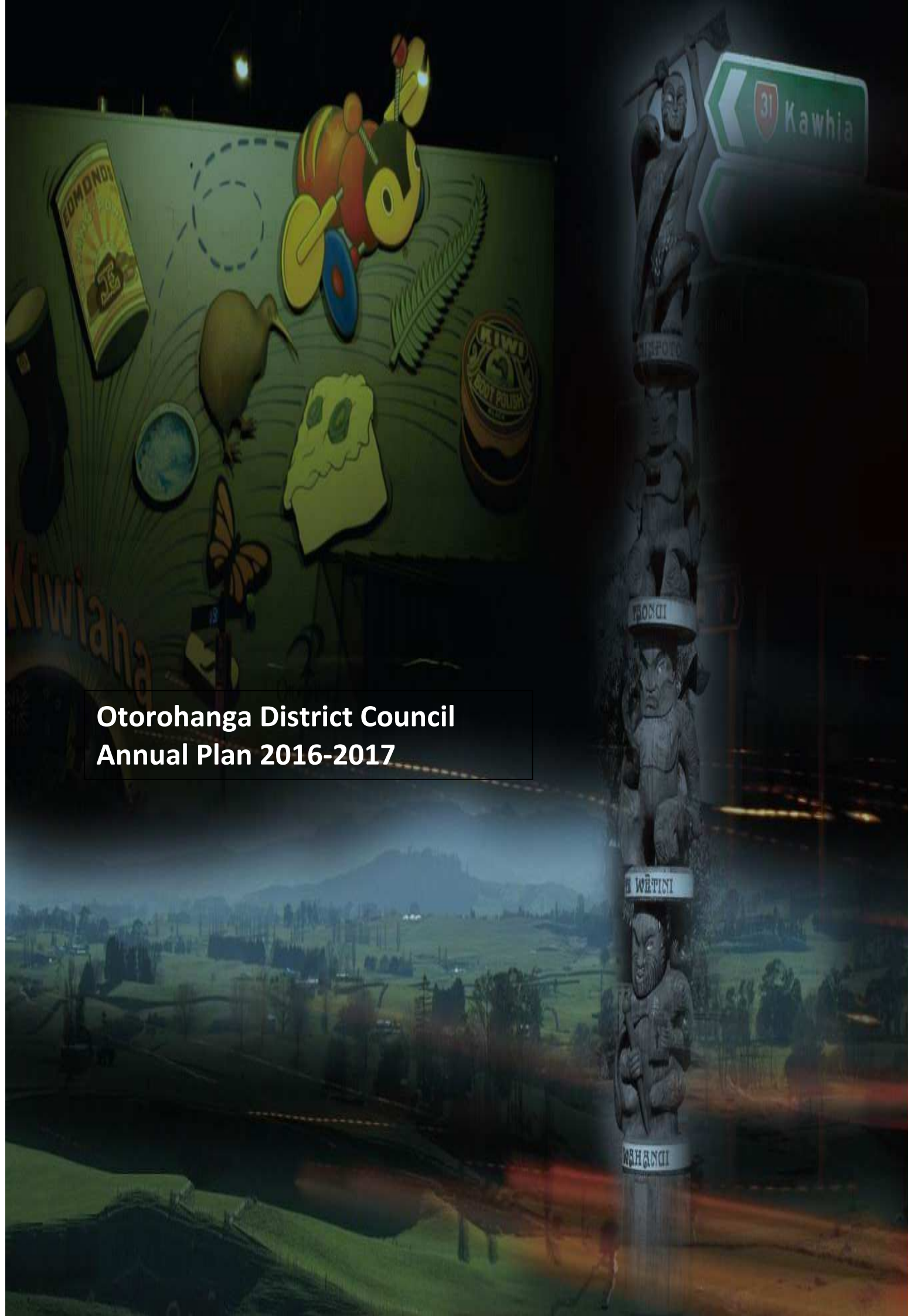


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MISSION STATEMENT

“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 2016 to 30 June 2017. This information continues to closely reflect the direction set out in Council's Long Term Plan (LTP) which was presented in 2015.

The forecast average rates increases for the 2016/17 year are as follows:

Rural area	2.35%
Otorohanga Community	2.58%
Kawhia Community	2.13%
Overall (District)	2.39%

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 2016/17 year, with the only significant rate funded projects being:

- Ouruwhero Road Improvements - \$738,000
- LED Street Light Upgrades - \$390,000
- Additional Otorohanga Reservoir - \$529,000
- Otorohanga Reserves - \$56,000

Council will 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.

The recent downturn in the milk price has had an impact throughout the country, particularly in small rural areas.

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.

Council is proud of what has been achieved for the District in the past, but this does not mean that continuing to do the same things will be appropriate in the future, and whilst Council will continue to focus on efficient delivery of core services it must also adapt to changes in the environment, be they physical, economic, social or cultural.

To reject change would be a failure by Council to undertake the leadership role with which it is charged.



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:

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

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 2016/17 year
-  Explanations of any significant changes from the 2015-25 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

Land Transport

What Community Outcome Does Roads and Footpaths Contribute To

Community Outcomes	Roads and Footpaths
 <p>Otorohanga District is a safe place to live</p>	Safe roads and footpaths, as well as adequate street lighting, help to improve the safety of those in and around the community
 <p>Ensure services and facilities meet the needs of the Community</p>	The maintenance and provision of roads and footpaths ensures that the residents are able to move around freely, and access all the services and facilities available.
 <p>Manage the Natural and Physical environment in a sustainable manner</p>	The provision of suitable footpaths enable residents to move freely through the community, without the need to drive short distances. Through efficient and effective design we are able to make roads and footpaths that have minimal impact on the surrounding environment.

Major Projects for 2016/17

-  Bridge repair on Otewa Road.
-  Seal smoothing of Ouruwhero Road.
-  Installation of LED Street Lights.

Changes from the 2015-25 Long Term Plan

The significant operating change is related to depreciation expense, which has increased by \$506,000 as a result of improved roading condition information and a change in methodology of calculation. As all depreciation is funded to cover capital works, this has not had an impact on rates income.

The major capital expense change relates to a reclassification of the LED street light project, which was previously included in Capital Renewals but has been recoded to the more accurate Capital Level of Service improvement.

How We Will Measure Performance

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
The design and maintenance of District roads ensures that they are safe and comfortable to travel on	Reliable roading around the District will ensure that the transportation needs of communities are met. Providing safe vehicular access helps keep our communities safe and also helps provide quality transport networks	The numerical change from the previous finance year (for which all data is available) in the total number of fatalities and serious injuries resulting from road crashes on local roads	0
		The average quality of ride of sealed roads measured by smooth travel exposure (as a percent of travel distance above a NAASRA smoothness value of 150)	96%
		The extent of the sealed network by surface area that is resurfaced annually	95%
		The extent of unsealed road metalling programme that is completed annually	95%
		Percentage of the footpath network which meets or is above the condition rating standard 3 or better (minor cracking)	95%
		Percentage of service requests relating to roads and footpaths responded to within 10 working days	85%




Land Transport Financial Statements

Land Transport - Operating Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Operating Revenue				
Activity Revenue	3,334	3,546	3,711	- 165
Targeted Rates	5,028	5,183	5,075	108
Other General Sources	820	837	919	- 82
Total Operating Revenue	9,182	9,566	9,705	- 139
Operating Expenditure				
Land Transport	7,179	7,123	7,752	- 629
Engineering Business Unit	827	844	907	- 63
Total Operating Expenditure	8,006	7,967	8,659	- 692
includes:				
Salaries and Wages	510	519	522	- 3
Depreciation & Amortisation	2,936	2,792	3,298	- 506
Interest	277	259	251	8
Operating Surplus (Deficit)	1,176	1,599	1,046	553
Operating Surplus transferred to Reserves; or	1,176	1,599	1,046	553
Operating Deficit funded from Reserves	-	-	-	-





Land Transport - Capital and Reserves Funding Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Capital and Reserves Funding Requirements				
Capital Renewals	3,318	3,618	3,182	436
Capital Growth	50	51	51	-
Capital Level of Service	583	593	978	- 385
Loans Repaid	417	427	424	3
Operating Deficit	-	-	-	-
Total Funding Required	4,368	4,688	4,635	53
Funded by:				
Funding from Non-Cash Expenses	2,936	2,792	3,298	- 506
Loans Raised	249	291	152	139
Transfer from General and Special Reserves	6	7	139	- 132
Operating Surplus (via reserve)	1,176	1,599	1,046	553
Total Funding Applied	4,368	4,688	4,635	53

Water Supply

What Community Outcome Does Water Supply Contribute To

Community Outcomes	Water Supply	
	Otorohanga District is a safe place to live	The water supply activity providing water that is safe to drink. Alternative sources and interconnectivity of networks support reliance of the system.
	Ensure services and facilities meet the needs of the Community	The water supply activity underpins other facilities and activities by providing safe water for human and animal needs.
	Manage the Natural and Physical environment in a sustainable manner	The water supply activity is a service to the community providing water that is safe to drink and is efficiently delivered to meet customer needs.

Major Projects for 2016/17

-  Build an additional water reservoir for Otorohanga township.
-  Drinking water standard treatment upgrades for Arohena and Tihiroa Rural Water Supplies.
-  Filter renewals at Tihiroa Rural Water Supply.
-  Mains renewals in Kawhia Water Supply

Changes from the 2015-25 Long Term Plan

No significant changes from the 2015-25 Long Term Plan.

Water Supply Level of Service Targets

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
The water provided is safe to drink	Providing continuous, efficient, quality water supply to communities ensures the health of consumers	Drinking water supplies comply with Part 4 of the drinking-water standards (bacteria compliance criteria)	Complies Complies
		As measured by bacterial water sample results	
		Otorohanga Kawhia	
	Providing continuous, efficient, quality water supply to communities ensures the health of consumers	Drinking water supplies comply with Part 5 of the drinking-water standards (protozoal compliance criteria)	Complies Complies
		As measured by bacterial water sample results	
		Otorohanga Kawhia	
Providing continuous, efficient, quality water supply to communities ensures the health of consumers	Percentage of real water loss from the networked reticulation system	30% 30%	
	As measured by bacterial water sample results		
	Otorohanga Kawhia		
		Median response time to:	

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
The Council provides reliable drinking water supplies		Urgent call-outs	<3hr 45mins
		Non-urgent call-outs	<25hr 30mins
		Median resolution times for: Urgent call-outs	<18hrs
		Non-urgent call-outs	<31hrs
		Number of complaints, per 1000 connections, relating to water clarity, water taste, water odour, water pressure or flow, continuity of supply and Council's responses to those issues.	<5 complaints
		Average consumption of drinking water per day per resident within the Otorohanga District	350L per person per day




Water Supply Financial Statements

Water Supply - Operating Statement	2015/16 Long Term Plan (000's)	2016/17 Long Term Plan (000's)	2016/17 Annual Plan (000's)	variance (000's)
Operating Revenue				
Activity Revenue	5	49	42	7
Targeted Rates	1,440	1,507	1,511	- 4
General Rates	32	33	34	- 1
Other General Sources	353	353	368	- 15
<i>Total Operating Revenue</i>	1,830	1,942	1,955	- 13
Operating Expenditure				
Arohena Water Supply	222	247	250	- 3
Ranginui Water Supply	91	99	56	43
Tihiroa Water Supply	196	227	247	- 20
Waipa Water Supply	96	97	100	- 3
Otorohanga Water Supply	295	339	336	3
Otorohanga Water Treatment Plant	348	357	382	- 25
Otorohanga Water Loan	38	46	57	- 11
Kawhia Water Supply	211	215	222	- 7
Water Services	367	367	389	- 22
<i>Total Operating Expenditure</i>	1,864	1,995	2,039	- 44
includes:				
Salaries and Wages	205	209	220	- 11
Depreciation & Amortisation	404	451	473	- 22
Interest	51	65	76	- 11
Operating Surplus (Deficit)	- 34	- 53	- 84	31
Operating Surplus transferred to Reserves; or	-	-	-	-
Operating Deficit funded from Reserves	34	53	84	- 34


Water Supply - Capital and Reserves Funding Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance	
	(000's)	(000's)	(000's)	(000's)	
Capital and Reserves Funding Requirements					
Capital Renewals	403	302	318	-	16
Capital Level of Service	620	822	798	-	24
Loans Repaid	69	91	98	-	7
Operating Deficit	34	53	84	-	31
Total Funding Required	1,126	1,267	1,297	-	30
Funded by:					
Funding from Non-Cash Expenses	553	905	916	-	11
Loans Raised	515	258	267	-	9
Transfer from General and Special Reserves	58	104	114	-	10
Operating Surplus (via reserve)	-	-	-	-	-
Total Funding Applied	1,126	1,267	1,297	-	30

Sewerage Treatment and Disposal

How Does Sewerage Treatment and Disposal Contribute To Community Outcomes?

Community Outcomes	Contribution
 <p>Otorohanga District is a safe place to live</p>	Efficient wastewater management is most important for maintaining a healthy community.
 <p>Ensure services and facilities meet the needs of the Community</p>	Efficient wastewater management is an important essential service which determines enjoyment of property and quality of life.
 <p>Manage the Natural and Physical environment in a sustainable manner</p>	The need to treat wastewater to required standards is most important to avoid harm to the environment.

Major Projects for 2016/17

-  No major capital projects in the 2016/17 year.

Changes from the 2015-25 Long Term Plan

No significant changes from the 2015-25 Long Term Plan.

Sewerage Treatment and Disposal Levels of Service

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
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	Number of dry weather sewerage overflows from the territorial authority's sewerage system, expressed per 1000 sewerage connections.	0 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	Ensures that the natural and physical environment is not seriously affected by wastewater services.	Compliance with the resource consents for discharge from the sewerage system measured by the number of: Abatement notices; Infringement notices; Enforcement orders; and Convictions, received by the territorial authority in relation to those resource consents.	0 compliance issues
		Median response times for attending to sewerage overflows resulting from a blockage or other fault in the sewerage system; measured: Attendance time: from the time of notification to the time service personnel reach the site.	<0hrs 50mins

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
		Resolution time: from the time of notification to the time service personnel confirm resolution of the blockage or fault.	<32hrs 0mins
		Total number of complaints received by the territorial authority about any of the following: Sewerage odour; Sewerage system faults; Sewerage system blockages; and Response to issues with the sewerage system, expressed per 1000 connections to the sewerage system.	<12 <5 <12 <10



Sewerage Treatment & Disposal Financial Statements

Sewerage Treatment and Disposal - Operating Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Operating Revenue				
Activity Revenue	45	47	47	-
Targeted Rates	515	512	505	7
General Rates	22	23	22	1
Other General Sources	1	-	-	-
Total Operating Revenue	582	582	574	8
Operating Expenditure				
Otorohanga Sewerage	487	499	492	7
Otorohanga Sewerage Loan	91	82	82	-
Total Operating Expenditure	578	582	574	7
includes:				
Salaries and Wages	-	-	-	-
Depreciation & Amortisation	224	242	218	24
Interest	88	79	79	-
Operating Surplus (Deficit)	4	-	-	-
Operating Surplus transferred to Reserves; or	4	-	-	-
Operating Deficit funded from Reserves	-	-	-	-


Sewerage Treatment and Disposal - Capital and Reserves Funding Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Capital and Reserves Funding Requirements				
Capital Renewals	204	98	98	-
Capital Level of Service	-	-	-	-
Loans Repaid	117	117	117	-
Operating Deficit	-	-	-	-
Total Funding Required	320	215	215	-
Funded by:				
Funding from Non-Cash Expenses	306	215	215	-
Loans Raised	-	-	-	-
Transfer from General and Special Reserves	9	-	-	-
Operating Surplus (via reserve)	4	-	-	-
Total Funding Applied	320	215	215	-

Flood Protection and Control Works

How Does Flood Protection and Control Works Contribute To Community Outcomes?

Community Outcomes	Contribution
 <p>Otorohanga District is a safe place to live</p>	By providing these flood protection works we provide safety from most flooding events.
 <p>Ensure services and facilities meet the needs of the Community</p>	These flood protection works enable the district to grow, with businesses and residents being confident that widespread flooding will be limited in most events.

Major Projects for 2016/17

-  No major capital projects in the 2016/17 year.

Changes from the 2015-25 Long Term Plan

No significant changes from the 2015-25 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	2016/17
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, as well as monthly maintenance checks by water services staff	80% against quantifiable standardised assessment criteria as set by Regional Council.



Flood Protection and Control Works Financial Statements

Flood Protection and Control Works - Operating Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance	
	(000's)	(000's)	(000's)	(000's)	
Operating Revenue					
Activity Revenue	111	113	115	-	2
Targeted Rates	28	27	27		-
General Rates	33	8	8		-
Other General Sources	2	-	3	-	3
Total Operating Revenue	173	148	153	-	5
Operating Expenditure					
Land Drainage	33	8	8		-
Otorohanga Flood Protection	109	119	122	-	3
Aotea Seawall Protection	24	10	10		-
Aotea Seawall Loan	5	4	4		-
Total Operating Expenditure	171	141	144	-	3
includes:					
Salaries and Wages	-	-	-		-
Depreciation & Amortisation	23	24	25	-	1
Interest	12	11	11		-
Operating Surplus (Deficit)	2	8	9	-	1
Operating Surplus transferred to Reserves; or Operating Deficit funded from Reserves	2 -	8 -	9 -	- -	1 -


Flood Protection and Control Works - Capital and Reserves Funding Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance	
	(000's)	(000's)	(000's)	(000's)	
Capital and Reserves Funding Requirements					
Capital Renewals	51	19	19		-
Loans Repaid	14	14	14		-
Operating Deficit	-	-	-		-
Total Funding Required	65	33	33	-	-
Funded by:					
Funding from Non-Cash Expenses	34	24	25	-	1
Loans Raised	-	-	-		-
Transfer from General and Special Reserves	29	2	1	-	3
Operating Surplus (via reserve)	2	8	9	-	1
Total Funding Applied	65	33	33	-	-

Stormwater Drainage

How Does Stormwater Drainage Contribute To Community Outcomes?

Community Outcomes		Contribution
	Ensure services and facilities meet the needs of the Community	Efficient stormwater management is an important essential service which determines enjoyment of property.
	Manage the Natural and Physical environment in a sustainable manner	Ponding has the potential of damaging the environment.

Major Projects for 2016/17

-  No major capital projects in the 2016/17 year.

Changes from the 2015-25 Long Term Plan

No significant changes from the 2015-25 Long Term Plan.

Stormwater Drainage Levels of Service

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
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.	Number of flooding events that occur in the district	0 flooding events
		For each flooding event, the number of habitable floors affected (expressed per 1000 properties connected to the Stormwater system)	0 habitable floors
		Compliance with resource consents for discharge from the Stormwater system, measured by the number of:	
		Abatement notices; and	0
		Infringement notices; and	0
Enforcement notices; and	0		
Successful prosecutions, received in relation to the resource consents	0		
The median response time to attend a flooding event measured from the time we receive the notification to the time service personnel reach the site	<4hr 30mins		
Number of complaints received about the performance of the Stormwater system, expressed per 1000 properties connected to the Stormwater system.	2 complaints		




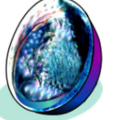

Stormwater Drainage Financial Statements

Stormwater Drainage - Operating Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Operating Revenue				
Activity Revenue	10	10	10	-
General Rates	177	172	174	2
Other General Sources	-	-	-	-
Total Operating Revenue	187	182	184	- 2
Operating Expenditure				
Otorohanga Stormwater	142	140	141	1
Kawhia Stormwater	42	42	43	1
Total Operating Expenditure	184	182	184	- 2
includes:				
Salaries and Wages	-	-	-	-
Depreciation & Amortisation	83	84	84	-
Interest	43	39	39	-
Operating Surplus (Deficit)	3	-	-	-
Operating Surplus transferred to Reserves; or	3	-	-	-
Operating Deficit funded from Reserves	-	-	-	-


Stormwater Drainage - Capital and Reserves Funding Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Capital and Reserves Funding Requirements				
Capital Renewals	17	6	6	-
Capital Level of Service	-	-	28	28
Loans Repaid	55	55	55	-
Operating Deficit	-	-	-	-
Total Funding Required	72	61	89	- 28
Funded by:				
Funding from Non-Cash Expenses	69	61	89	28
Loans Raised	-	-	-	-
Transfer from General and Special Reserves	-	-	-	-
Operating Surplus (via reserve)	3	-	-	-
Total Funding Applied	72	61	89	- 28

Community Services

What Community Outcome Does Community Services Contribute To

	Community Outcomes	Contribution
	Otorohanga District is a safe place to live	By providing a security patrol service in the Otorohanga township, as well as safe and enjoyable recreational facilities, Council is able to ensure residents feel safe in the district. Good quality housing for the elderly ensures that the older generations are also looked after in the community.
	Ensure services and facilities meet the needs of the Community	Surveys of residents have shown that residents value the facilities provided by the community services group of activities.
	Manage the Natural and Physical environment in a sustainable manner	Solid waste management ensures that the natural and physical environment is maintained, by ensuring that all waste is adequately and correctly disposed of or recycled where appropriate.
	Protect the special character of our harbours and their catchments	Kawhia Harbour services ensure that the Kawhia and Aotea harbours are accessible for all residents of the district.
	Provide for the unique history and culture of the District	By providing cemeteries and memorial parks such as the WWI and WWII parks in Otorohanga, we are able to retain a link to the history of the residents of the district.

Major Projects for 2016/17

-  No major capital projects in the 2016/17 year.

Changes from the 2015-25 Long Term Plan

No significant changes from the 2015-25 Long Term Plan.

Community Services Level of Service Targets

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
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	Paths and tracks comply with relevant standards ¹	50% compliance
		Playground equipment comply with relevant standards ²	25% compliance
		Park furniture meets safety and maintenance criteria	70% meet safety criteria
Public Toilets as provided by Council are maintained in good condition	Having safe and clean toilets helps achieve safe and healthy 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 <ul style="list-style-type: none"> ○ Physical items ○ E-books ○ Digital materials • 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, lifelong learning and recreation.	Statistical data is maintained to record material issued	>45,900 physical items >770 e-books
		Library visits per capita per year	>5 visits per capita per year
Currency of physical book stock is maintained		Book stock has an average publication date of 10 years or less	>75% have publication date 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

¹ New Zealand Standards NZS 8630 sets out legislation and best practice for outdoor tracks and structures

² New Zealand Standards NZS 5828 sets out legislation and best practice for playground equipment and surfacing

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
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) ³	Current BWOFF in place
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 ⁴ for the safety and health of users	Daily testing meets acceptable standards 85% of each month
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 page views of cemetery information on Council website	>4000 page views
Solid Waste			
Refuse and recycling collection services are provided and recycling actively promoted	Councils planning for the future of the District will 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	Increase in recycling volumes over previous year	1% increase
		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

³ Buildings are Otorohanga Council Building, Swimming Pools, Kawhia Community Hall, Otorohanga Public Library.

⁴ Acceptable standards as defined in the contract including NZS 5826

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
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




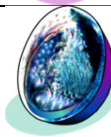
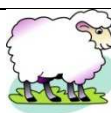
Community Services Financial Statements

Community Services - Operating Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance	
	(000's)	(000's)	(000's)	(000's)	
Operating Revenue					
Activity Revenue	431	444	447	-	3
Targeted Rates	380	388	388		-
Development Contributions	10	10	10		-
General Rates	1,780	1,743	1,744	-	1
Other General Sources	3	3	3		-
Total Operating Revenue	2,604	2,588	2,592	-	4
Operating Expenditure					
Parks & Reserves	634	654	657	-	3
Public Conveniences	128	131	131		-
Library	334	341	350	-	9
Swimming Pools	366	373	373		-
Pensioner Housing	154	160	159		1
Halls	72	72	70		2
Kawhia Harbour Services	52	48	50	-	2
Cemeteries	85	87	88	-	1
Other Council Property	141	129	134	-	5
Solid Waste Management	438	435	452	-	17
Security Patrol	112	114	112		2
Sport Waikato	52	54	28		26
Total Operating Expenditure	2,569	2,598	2,604	-	6
includes:					
Salaries and Wages	195	199	201	-	2
Depreciation & Amortisation	330	346	356	-	10
Interest	56	50	50		-
Operating Surplus (Deficit)	35	- 9	12		3
Operating Surplus transferred to Reserves; or	35	-	-		-
Operating Deficit funded from Reserves	-	9	12	-	3


Community Services - Capital and Reserves Funding Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance	
	(000's)	(000's)	(000's)	(000's)	
Capital and Reserves Funding Requirements					
Capital Renewals	219	122	159	-	37
Capital Growth	5	-	-		-
Capital Level of Service	39	42	65	-	23
Loans Repaid	83	83	83		-
Operating Deficit	-	9	12	-	3
Total Funding Required	346	257	319	-	63
Funded by:					
Funding from Non-Cash Expenses	228	180	228	-	48
Loans Raised	-	-	-		-
Transfer from General and Special Reserves	82	11	4	-	15
Capital Income	-	87	87		-
Operating Surplus (via reserve)	35	-	-		-
Total Funding Applied	346	257	319	-	62

Regulatory Services

How Does Regulatory Services Contribute To Community Outcomes?

Community Outcomes	Contribution
 <p>Otorohanga District is a safe place to live</p>	The group of activities involves service delivery which contribute strongly to personal and property safety.
 <p>Ensure services and facilities meet the needs of the Community</p>	The group of activities involves service delivery which determines quality of life, enjoyment of property.
 <p>Manage the Natural and Physical environment in a sustainable manner</p>	The emphasis of this group of activities is strongly on sustainability with the focus both on people and the environment.
 <p>Protect the special character of our harbours and their catchments</p>	The emphasis of this group of activities is strongly on sustainability with the focus both on people and the environment.
 <p>Recognise the importance of the District's rural character</p>	The emphasis of this group of activities is strongly on sustainability with the focus both on people and the environment.

Major Projects for 2016/17

-  Upgrade of the Otorohanga Pound building and surrounding land

Changes from the 2015-25 Long Term Plan

The most significant change is in staffing levels, with a reduction in staff in Building Control and an increase in the Environmental Services Manager department. There is also an allowance for an additional shared staffing resource for Civil Defence.

Regulatory Services Level of Service Targets

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
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	>15% of pools on register

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
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%
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%
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%

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
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 10 working days. The result of the investigation is reported back to the Medical Officer of Health no later than 14 working days from receiving the report.	100%
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 that require registration, hold a current licence.	100%
		All licenced premises receive at least one annual inspection. All inspections recorded in the Magiq 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

Regulatory Services - Operating Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Operating Revenue				
Activity Revenue	456	466	491	- 25
General Rates	807	831	881	- 50
Other General Sources	220	225	260	- 35
Total Operating Revenue	1,483	1,522	1,632	- 110
Operating Expenditure				
Building Control	535	560	523	37
Planning & Development	202	207	209	- 2
Civil Defence	90	95	126	- 31
Dog Control	138	142	156	- 14
Stock Ranging	18	19	20	- 1
Environmental Health	131	125	130	- 5
Rural Fire	58	60	64	- 4
Environmental Services Manager	311	317	393	- 76
Total Operating Expenditure	1,484	1,525	1,621	- 96
includes:				
Salaries and Wages	482	491	515	- 24
Depreciation & Amortisation	1	2	5	- 3
Interest	-	1	1	-
Operating Surplus (Deficit)	- 1	- 3	11	- 14
Operating Surplus transferred to Reserves; or	-	-	11	- 11
Operating Deficit funded from Reserves	1	3	-	3

Regulatory Services - Capital and Reserves Funding Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Capital and Reserves Funding Requirements				
Capital Renewals	3	3	3	-
Capital Level of Service	2	41	41	-
Loans Repaid	-	-	-	-
Operating Deficit	1	3	-	3
Total Funding Required	5	47	44	3
Funded by:				
Funding from Non-Cash Expenses	2	4	5	- 1
Loans Raised	-	40	38	2
Transfer from General and Special Reserves	4	4	10	- 14
Operating Surplus (via reserve)	-	-	11	- 11
Total Funding Applied	5	47	44	3

Community Development

How Does Community Development Contribute To Council's Outcomes?

Community Outcomes	Contribution
 <p>Provide for the unique history and culture of the district</p>	Through promotion of the district we are able to promote the history of the district, and the unique culture of the district
 <p>Promote the local economy and opportunities for sustainable economic development</p>	District promotion enables us to attempt to attract business and residents to the area, with the property development providing opportunities for those people coming in

Major Projects for 2016/17

-  No capital projects in 2016/17 year.

Changes from the 2015-25 Long Term Plan

The significant change from the 2015-25 Long Term Plan is that the projected capital income from the sale of property held for resale has increased, resulting in an increased return to the rating accounts through General Rates.

Community Development Level of Service Targets

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17 Performance Target
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	Not applicable
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	Otorohanga District Development Board provides quarterly reports to Council	4 quarterly reports
Tourism activity in District is supported		Tourism Waikato provides 6 monthly reports to Council.	6 monthly reports received





Community Development Financial Statements

Community Development - Operating Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Operating Revenue				
General Rates	254	41	137	96
Other General Sources	1	-	-	-
Total Operating Revenue	253	41	137	96
Operating Expenditure				
Progress Park	10	-	11	11
Waiwera Street Development	6	34	34	-
District Economic Development	525	333	333	0
Total Operating Expenditure	541	367	378	11
includes:				
Salaries and Wages	-	-	-	-
Depreciation & Amortisation	-	-	-	-
Interest	-	-	-	-
Operating Surplus (Deficit)	288	407	515	107
Operating Surplus transferred to Reserves; or	-	-	-	-
Operating Deficit funded from Reserves	288	407	515	107



Community Development - Capital and Reserves Funding Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Capital and Reserves Funding Requirements				
Capital Renewals	-	-	-	-
Capital Level of Service	-	-	-	-
Loans Repaid	-	-	-	-
Operating Deficit	288	407	515	107
Total Funding Required	288	407	515	107
Funded by:				
Loans Raised	-	-	-	-
Transfer from General and Special Reserves	173	2	-	2
Capital Income	115	410	515	105
Operating Surplus (via reserve)	-	-	-	-
Total Funding Applied	288	408	515	107

Governance and Leadership

How Does Governance and Leadership Contribute To Community Outcomes?

Community Outcomes	Contribution
 <p>Otorohanga District is a safe place to live</p>	A well-functioning council ensures that all activities function well.
 <p>Ensure services and facilities meet the needs of the Community</p>	One of the focus areas for Council in its consultation with external service providers is the need to keep services to a high standard, accessible and affordable to the community.
 <p>Promote the local economy and opportunities for sustainable economic development</p>	Without confidence in the leadership of Council, an economy is unlikely to grow. Services like health, education and safety are all most important for growth, and Council plays an important facilitation and leadership role in ensuring the best and most appropriate services are provided to the district.
 <p>Foster an involved and engaged community</p>	Preparation of reports and plans provide an opportunity for the residents of the district to be involved.

Major Projects for 2016/17

-  Sundry computer hardware and software renewals.
-  Renewals of vehicle fleet where due for renewal.

Changes from the 2015-25 Long Term Plan

Significant operating changes include an increase in costs of support services, due to additional costs imposed by legislative changes, 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	2016/17
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	Minimum % of Council business conducted in open meeting	>90%
		Number of complaints upheld against the election process	0
		Agenda's for meetings (other than extraordinary meetings) of council and its committees are publically available (either via the internet or in Council service centres)	All agendas are publically available two clear working days before each meeting
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,	Distribution of funds to Creative Communities and SPARC funding schemes on application from qualifying organisations	> 85% allocated

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
	active and creative		
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	The Long Term Plan is completed within the statutory timeframe	Not applicable
		The Annual Plan will be adopted before 30 June annually	Achieved
		The Annual Report will include an unqualified opinion	Achieved
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	Not measured as only measured every 3 years
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 bylaws and policy that are due review

Level of Service	How it contributes to our community outcomes	How we measure our performance	2016/17
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

Governance and Leadership Financial Statements

Governance and Leadership - Operating Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Operating Revenue				
Activity Revenue	99	101	101	-
Targeted Rates	20	21	21	-
General Rates	1,441	1,893	1,977	- 84
Other General Sources	4,159	4,247	4,432	- 185
Total Operating Revenue	5,718	6,261	6,531	- 270
Operating Expenditure				
Democratic Process	666	723	733	- 10
Otorohanga Community Board	139	147	150	- 3
Kawhia Community Board	66	68	70	- 2
Creative Communities	16	16	21	- 5
Sport New Zealand	13	14	14	-
Council Grants	126	129	127	2
Corporate Planning	419	432	451	- 19
Resource Management Policy Development	56	57	42	15
Support Services	4,207	4,324	4,529	- 205
Total Operating Expenditure	5,708	5,909	6,137	- 228
includes:				
Salaries and Wages	2,055	2,101	2,114	- 13
Depreciation & Amortisation	303	320	320	-
Interest	36	53	61	- 8
Operating Surplus (Deficit)	11	352	394	- 42
Operating Surplus transferred to Reserves; or	11	352	394	- 42
Operating Deficit funded from Reserves	-	-	-	-

Governance and Leadership - Capital and Reserves Funding Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Capital and Reserves Funding Requirements				
Capital Renewals	379	247	231	16
Capital Level of Service	25	10	10	-
Operating Deficit	-	-	-	-
Total Funding Required	404	257	241	16
Funded by:				
Funding from Non-Cash Expenses	304	201	177	24
Transfer from General and Special Reserves	- 6	- 352	- 395	43
Capital Income	95	56	65	- 9
Operating Surplus (via reserve)	11	352	394	- 42
Total Funding Applied	404	257	241	16

Consolidated Cost of Service Statement

Combined - Operating Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Operating Revenue				
Activity Revenue	4,490	4,775	4,964	- 189
Targeted Rates	7,410	7,638	7,527	111
Development Contributions	10	10	10	-
General Rates	4,547	4,662	4,704	- 42
Other General Sources	5,556	5,666	5,985	- 319
Total Operating Revenue	22,013	22,752	23,190	- 438
Operating Expenditure				
Land Transport	8,006	7,967	8,659	- 692
Water Supply	1,863	1,995	2,037	- 42
Sewerage Treatment and Disposal	578	582	574	8
Flood Protection and Control Works	171	141	144	- 3
Stormwater Drainage	184	182	184	- 2
Community Services	2,569	2,598	2,603	- 5
Regulatory Services	1,484	1,525	1,621	- 96
Community Development	541	367	378	- 11
Governance and Leadership	5,708	5,909	6,137	- 228
Total Operating Expenditure	21,105	21,266	22,337	- 1,071
includes:				
Salaries and Wages	3,447	3,519	3,571	- 52
Depreciation & Amortisation	4,305	4,260	4,780	- 520
Interest	562	556	567	- 11
Operating Surplus (Deficit)	908	1,485	853	633
Operating Surplus transferred to Reserves; or	908	1,485	853	633
Operating Deficit funded from Reserves	-	-	-	-

Combined - Capital and Reserves Funding Statement	2015/16 Long Term Plan	2016/17 Long Term Plan	2016/17 Annual Plan	variance
	(000's)	(000's)	(000's)	(000's)
Capital and Reserves Funding Requirements				
Capital Renewals	4,594	4,414	4,019	395
Capital Growth	55	51	51	-
Capital Level of Service	1,268	1,508	1,920	- 412
Loans Repaid	755	787	791	- 4
Operating Deficit	-	-	-	-
Total Funding Required	6,673	6,760	6,781	- 21
Funded by:				
Funding from Non-Cash Expenses	4,433	4,381	4,956	- 575
Loans Raised	764	589	456	133
Transfer from General and Special Reserves	358	249	151	- 98
Capital Income	210	554	667	- 113
Operating Surplus (via reserve)	908	1,485	853	633
Total Funding Applied	6,673	6,760	6,781	- 20

Financial Statements

Prospective Statement of Comprehensive Income

	2015/16 Long Term Plan (000's)	2016/17 Long Term Plan (000's)	2016/17 Annual Plan (000's)
Income			
Rates Income	11,186	11,496	11,450
Contributions	10	10	10
Water by Volume Rates	770	804	782
Subsidies and Grants	3,296	3,506	3,671
Other Income	1,194	1,269	1,293
Other gains/(losses)	40	66	66
Total Income	16,496	17,151	17,272
Expenditure			
Employee Benefit Expenses	3,447	3,519	3,571
Depreciation and Amortisation	4,305	4,260	4,780
Other Expenses	7,235	7,265	7,433
Finance Costs	563	556	563
Total Expenditure	15,549	15,600	16,347
Profit before income tax expenses	948	1,551	925
Profit for the year	948	1,551	925
Other Comprehensive Income			
Gain/loss on property revaluation	-	-	23,285
Gain/loss on available for sale financial assets	-	-	-
Total other comprehensive income	-	-	23,285
Total Comprehensive Income for the year	948	1,551	24,210

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

	2015/16 Long Term Plan (000's)	2016/17 Long Term Plan (000's)	2016/17 Annual Plan (000's)
Total Operating Revenue (Income Statement)			
Total Income	16,496	17,151	17,272
Total Operating Revenue (Cost of Service Statements)			
Activity Revenue	4,490	4,775	4,964
Targeted Rates	7,410	7,638	7,527
Development Contributions	10	10	10
General Rates	4,547	4,662	4,704
Other General Sources	5,556	5,666	5,985
	22,013	22,752	23,191
variance	- 5,516	- 5,600	- 5,919
<i>Reconciling items:</i>			
Internal recoveries	5,556	5,666	5,985
Gain/(loss) on sale of development properties	- 40	- 66	- 66
	5,516	5,600	5,919
Total Operating Expenditure (Income Statement)			
Total Expenditure	15,549	15,600	16,347
Expenditure			
Land Transport	8,006	7,967	8,658
Water Supply	1,863	1,995	2,036
Sewerage Treatment and Disposal	578	582	574
Flood Protection and Control Works	171	141	144
Stormwater Drainage	184	182	184
Community Services	2,569	2,598	2,602
Regulatory Services	1,484	1,525	1,620
Community Development	541	367	378
Governance and Leadership	5,708	5,909	6,136
	21,105	21,266	22,332
variance	- 5,556	- 5,666	- 5,985
<i>Reconciling items:</i>			
Internal recoveries	5,556	5,666	5,985
	5,556	5,666	5,985

Prospective Statement of Changes in Equity

	2015/16 Long Term Plan (000's)	2016/17 Long Term Plan (000's)	2016/17 Annual Plan (000's)
Balance 1 July	274,423	275,368	273,533
Gain/(loss) on movement of reserves			
Surplus/(deficit) for the year	945	1,554	24,210
Total recognised income/(expense) for the year ended 30 June	945	1,554	24,210
Balance 30 June	275,368	276,922	297,743
Comprised of:			
Retained Earnings	155,460	157,136	155,150
Council Controlled Reserves	- 341	- 599	- 1,225
Reserve Funds	753	886	1,033
Revaluation Reserves	119,499	119,499	142,785
	275,371	276,922	297,743

Prospective Statement of Financial Position

	2015/16 Long Term Plan (000's)	2016/17 Long Term Plan (000's)	2016/17 Annual Plan (000's)
Assets			
Current Assets			
Cash and Cash Equivalents	832	873	3,203
Trade and Other Receivables	2,357	2,454	2,672
Inventory	40	41	31
Assets Held for Sale	678	245	668
Total Current Assets	3,907	3,613	6,574
Non-current Assets			
Investments	779	779	777
Property, Plant and Equipment	283,556	285,265	302,722
Intangible Assets	143	148	131
Total Non-current assets	284,479	286,192	303,630
Total Assets	288,386	289,805	310,204
Liabilities			
Current Liabilities			
Trade and Other Payables	2,405	2,551	1,808
Employee Benefit Liabilities	250	256	256
Income in Advance	-	-	722
Borrowings	600	400	-
Total Current Liabilities	3,255	3,207	2,786
Non-current Liabilities			
Provisions	20	20	19
Employee Benefit Liabilities	80	82	82
Borrowings	9,660	9,574	9,574
Total Non-current Liabilities	9,760	9,676	9,675
Total Liabilities	13,015	12,883	12,461
Net Assets	275,371	276,922	297,743
Equity			
Retained Earnings	155,460	157,136	155,150
Council Controlled Reserves	- 341	- 599	- 1,225
Reserve Funds	753	886	1,033
Revaluation Reserves	119,499	119,499	142,785
Total equity attributable to ODC	275,371	276,922	297,743

Prospective Statement of Cash Flows

	2015/16 Long Term Plan (000's)	2016/17 Long Term Plan (000's)	2016/17 Annual Plan (000's)
Cash flows from operating activities			
Receipts from rates revenue	11,956	12,300	12,231
Receipts from other revenue	4,449	4,733	4,922
Interest received	40	41	41
Dividends received	12	12	12
Payments to suppliers and employees	- 10,682	- 10,785	- 11,004
Interest paid	- 563	- 556	- 563
Net cash provided by/(used in) Operating Activities	5,213	5,745	5,639
Cash flows from investing activities			
Proceeds from sale of Property, Plant and Equipment	95	56	65
Proceeds from sale of development property held for sale	115	497	602
Purchase of property, plant and equipment	- 5,862	- 5,916	- 5,934
Purchase of intangible assets	- 55	- 56	- 56
Net cash provided by/(used in) Investing Activities	- 5,707	- 5,419	- 5,323
Cash flows from financing activities			
Proceeds from borrowings	600	400	-
Repayment of borrowings	- 86	- 685	- 86
Net cash provided by/(used in) Financing Activities	514	- 285	86
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	20	41	230
Cash, cash equivalents and bank overdrafts at the beginning of the year	813	832	2,973
Cash and cash equivalents at the end of the year	833	873	3,203

Prospective Statement of Public Debt

	2015/16 Long Term Plan (000's)	2016/17 Long Term Plan (000's)	2016/17 Annual Plan (000's)
Opening Loan Balance	9,745	10,260	9,660
Net loans required	600	400	-
Loans repaid	- 86	- 685	- 86
Closing Loan Balance	10,260	9,975	9,574

The Public Debt Profile is based on the financial projections of the Otorohanga District Council for the 2016/17 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 (000's)	Transfer to reserves (000's)	Transfer from Reserves (000's)	Closing Balance (000's)
Revaluation Reserves				
Asset Revaluation Reserve	119,491	23,285	-	142,776
Investment Revaluation Reserve	9	-	-	9
	119,499	23,285	-	142,785
Reserve Funds				
Otorohanga General Reserve Fund	551	28	-	579
Subdivision Reserve Fund	151	18	-	168
OCB Reserve Fund	163	8	-	172
Upper Waipa Management	27	-	-	27
Kawhia Reserve Fund	-	87	-	87
	892	141	-	1,033
Council Controlled Reserves				
Land Transport	241	12,731	12,869	103
Water Supply	- 396	3,092	3,154	459
Sewerage Treatment and Disposal	9	673	673	10
Flood Protection and Control Works	60	164	162	61
Community Services	2	2,819	2,829	8
Regulatory Services	- 11	1,677	1,665	1
Community Development	-	378	378	-
Governance and Leadership	782	7,768	7,843	707
General Funds	383	4,723	4,297	809
	1,069	34,025	25,276	1,225

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. ODC is a Public Benefit Entity (PBE) whose primary objective is to provide goods and services for community or social benefit and where any equity has been provided with a view to support that primary objective rather than a financial return.

Statement of Compliance

These prospective financial statements have been prepared in accordance with and comply with Section 111 of the Local Government Act 2002, the Financial Reporting Act 1993, Generally Accepted Accounting Practice in New Zealand (NZ GAAP) and the pronouncements of the New Zealand Institute of Chartered Accountants. These statements have been prepared in accordance with Tier 2 PBE accounting standards. These financial statements comply with PBE accounting standards.

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 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.

A Cautionary Note

The actual results achieved for any given financial year are likely to vary from the information presented and may vary materially depending upon the circumstances that rise during the period. The prospective financial information is prepared in accordance with Section 93 of the local Government Act 2002. The information may not be suitable for use in any other capacity.

Revenue

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

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

Revenue from non-exchange transactions

Rates revenue

The following policies for rates revenue have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates revenue arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised when the invoices are raised.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

New Zealand Transport Agency roading subsidies

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

Other grants received

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

Development and Financial Contributions

Development and financial contributions are recognised as other income 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.

Vested or donated physical assets

Where a physical asset is acquired for nil or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

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

Direct charges – subsidised

(i) Rendering of services - subsidised

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

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

(ii) Sale of goods – subsidised

A sale of goods at a price that is not approximately equal to the value of the goods provided by the Council is considered a non-exchange transaction.

This includes sales of goods where the price does not allow the Council to fully recover the cost of producing the goods and where the shortfall is subsidised by income from other activities such as rates.

Revenue from the sale of such subsidised goods is recognised when the Council issues the invoice or bill for the goods. Revenue is recognised at the

amount of the invoice or bill, which is the fair value of the cash received or receivable for the goods.

Revenue from exchange transactions

Direct charges – full cost recovery

(i) Rendering of services – full cost recovery

Revenue from the rendering of services (such as resource consents, etc.) is recognised by reference to the stage of completion of the service. Stage of completion is measured by reference to the labour hours incurred to date as a percentage of total estimated labour hours for each contract. When the contract outcome cannot be measured reliably, revenue is recognised only to the extent that the expenses incurred are eligible to be recovered.

(ii) Sale of goods – full cost recovery

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Council.

Interest and dividends

Interest income is recognised using the effective interest method.

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

Borrowing costs

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

Grant expenditure

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

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

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.

Receivables

Receivables are recorded at their face value, less any provision for impairment.

Other Financial Assets

Financial assets are initially recognised at fair value plus transaction costs except for those financial assets classified as fair value through surplus and deficit in which case the transaction costs are recognised in the surplus or deficit. 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 ODC has transferred substantially all the risks and rewards of ownership.

ODC classifies its financial assets into the following four categories:

- fair value through surplus or deficit;
- 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.

Loans and receivables

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

After initial recognition they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit. 'Trade and other receivables' are classified as loans and receivables.

Available for sale financial assets

Available for sale financial assets are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in noncurrent assets unless management intended to dispose of, or realise, the investment within 12 months of balance date. The Council includes in this category:

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

After initial recognition the shareholdings in listed and unlisted 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 the surplus or deficit.

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 surplus or deficit.

Non-current assets held for sale

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

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

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

Non-current assets are not depreciated or amortised while they are classified as held for sale.

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 mainly parks and reserves and related buildings owned by ODC which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

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

Land (operational and restricted) is measured at fair value, and buildings (operational and restricted), and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Revaluation

Land and buildings (operational and restricted), and infrastructural assets are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expenses.

Additions

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

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

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 disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated comprehensive revenue and expenses.

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	40-100	1-2.5%
Improvements	20	5%
Vehicles	6.6	15%
Computers	3-4	25-33.33%
Office Equipment	4-10	10-25% DV
Furniture/ Fixtures		
Library Books	10	10% DV
Plant and Machinery		
Water Treatment	6.6	15% DV
Piping	2.5-3	33.33-40%
Equipment		
Other		

	Useful Life (Years)	Depreciation Rate
Water Reticulation		
Piping	50-80	1.25-2%
Equipment	20-50	2-5%
Other	20	5%
Wastewater		
Piping		
Equipment	15-80	1.25-6.66%
Other	5-30	3.33-20%
Stormwater		
Piping	25	4%
Equipment	50-80	1.25-2%
Other	10-60	1.66-10%
	20-80	1.25-5%
Roading		
<u>Pavement</u> <u>(Basecourse)</u>		
Sealed	30-60	1.66-3.33%
Unsealed	5-10	10-20%
Seal	5-15	6.7-20%
Culverts	10-80	1.25-10%
Bridges	12-94	1-8.5%
Kerb & Channel/ Catchpits	45	2.2%
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.

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 the profit or loss.

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

Computer software (finite life) 3 years 33.3%

Impairment of property, plant and equipment and intangible assets

Property, plant and equipment and Intangible assets subsequently measured at cost that have an indefinite useful life, are not subject to amortisation and are tested annually for impairment.

Property, plant and equipment and intangible assets subsequently measured at cost 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 asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use.

Payables under exchange transactions

Payables under exchange transactions are recognised when ODC becomes obliged to make future payments resulting from the purchase of goods and services. Subsequent to initial recognition, payables under exchange transactions are recorded at amortised cost.

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave.

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

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

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave, 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.

Presentation of employee entitlements

Sick leave, annual leave, and vested long service leave are classified as a current liability. Non-vested long service leave expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Defined Contribution Plans

Obligations for contributions to Kiwisaver are recognised as defined contribution plans and are recognised as an expense in the surplus or deficit when incurred.

Provisions

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

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

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 provision.

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.

Financial guarantee contract liabilities

A financial guarantee contract is a contract that requires the Council to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contract liabilities are measured initially at their fair value. If a financial guarantee was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a guarantee cannot be reliably determined, a liability is only recognised when it is practicable there will be an outflow under the guarantee.

Financial guarantees are subsequently measured at the higher of:

- The present value of the estimated amount to settle the guarantee obligation if it is probable there will be an outflow to settle the guarantee; and
- The amount initially recognised less, when appropriate, cumulative amortisation as revenue.

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.

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

Equity

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

The components of equity are:

- Accumulated comprehensive revenue and expenses
- Restricted reserves
- Asset revaluation reserves
- Available for sale revaluation reserve

Restricted reserves

Restricted reserves are a component of equity generally representing a particular use to which

various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

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

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

Asset revaluation reserve

The asset revaluation reserve arises on the revaluation of land, buildings and infrastructural assets to fair value.

Available for sale revaluation reserve

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 surplus or deficit.

Goods and Services Tax (GST)

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

Commitment and contingencies are disclosed exclusive of GST.

Cost Allocation

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

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

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

Critical accounting estimates and assumptions

In preparing these financial statements ODC has made estimates and assumptions concerning the

future. These estimates and assumptions may differ from the subsequent actual results.

Estimates and 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 assumptions 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 profit or loss. 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.

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.

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:

1. 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.

2. 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.

3. Classification of non-financial assets as cash generating assets or non-cash generating assets

For the purpose of assessing impairment indicators and impairment testing, ODC classifies nonfinancial assets as either cash-generating or non-cash-generating assets. The Council classifies non-financial assets as cash-generating assets if the primary objective of the asset is to generate commercial return. All other assets are classified as non-cash-generating assets.

All property, plant and equipment and intangible assets held by ODC are classified as non-cash generating assets. This includes assets that generate fee revenue or other cash flows for the

Council, as the cash flows generated as generally not sufficient to represent commercial return on the assets

Funding Impact Statements

All of Council Funding Impact Statement

	2015/16 Long-term Plan (000's)	2016/17 Long-term Plan (000's)	2016/17 Annual Plan (000's)
Source of Operating Funding			
General rates, uniform annual charges, rates penalties	4,547	4,662	4,704
Targeted rates	7,410	7,638	7,527
Subsidies and grants for operating purposes	1,483	1,529	1,836
Fees and charges	585	638	658
Interest and dividends from investments	52	53	53
Local authorities fuel tax, fines, infringement fees, and other receipts	553	574	578
Total Operating Funding	14,629	15,093	15,356
Application of Operating Funding			
Payments to staff and suppliers	9,676	9,951	10,184
Finance costs	563	556	567
Other operating funding applications	1,001	817	815
Total applications of Operating Funding	11,239	11,324	11,566
Surplus (deficit) in operating funding	3,390	3,769	3,790
Sources of Capital Funding			
Subsidies and grants for capital expenditure	1,812	1,977	1,835
Development and financial contributions	10	10	10
Increase (decrease) in debt	9	198	335
Gross proceeds from sale of assets	210	554	667
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of Capital Funding	2,041	2,343	2,177
Application of Capital Funding			
Capital expenditure -			
to meet additional demand	55	51	51
to improve level of service	1,268	1,508	1,920
to replace existing assets	4,594	4,414	4,019
Increase (decrease) in reserves	- 486	139	23
Increase (decreases) of investments	-	-	-
Total application of Capital Funding	5,431	6,112	5,967
Surplus (deficit) in capital funding	- 3,390	- 3,769	- 3,790
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 50 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 50 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 rating unit in the District.

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 2016/17 year the uniform charges equate to 22.79% 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 50 of this Funding Impact Statement.

Definitions of various categories of rateable land used on page 50 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%
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) ⁵ as a

⁵ Where HEUs are defined as in Council's Policy on Development and Financial Contributions



Water Consuming Unit Category	Proportion of metered water volume to which PSMWC charges for applicable consuming unit
	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 Targeted Rates

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.

Separately Used or Inhabited Part of a Rating Unit



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.

Other Definitions

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 2016-17 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 2016 that remain unpaid on 1 July 2016.
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 2017.

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.

2016/17 Rates Information

Total Revenue Required	Rates 2016/17 (GST Exclusive)	Categories on which Rate is set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Units of Measure	Rate or Charge
2,390,138	General Rate (partially funds activities as detailed below)	Every rating unit in the district	Rate in the \$ on capital value			3,475,401,700	\$0.0006877
1,429,520	Uniform Annual General Charge (partially funds activities as detailed below)	Every rating unit in the district	Fixed amount for each rating unit			4,012	\$356.31
5,075,444	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 Fixed amount for each rating unit			3,475,117,550 4,011	\$0.0010954 \$316.35
281,548	Rural Targeted Rate (partially funds activities as detailed on page 54)	Every rating unit in the defined rural rating area	Rate in the \$ on capital value Fixed amount for each rating unit			3,005,972,858 2,090	\$0.0000240 \$100.20
347,506	Otorohanga Community Targeted Rate (partially funds activities as detailed on page 54)	Every rating unit in the defined Otorohanga Community area	Rate in the \$ on capital value Fixed amount for each rating unit	Commercial Properties Residential Properties	Ratio 2.5 Ratio 1.0	83,255,798 235,115,400 1,300	\$0.0007969 \$0.0003187 \$158.63
108,532	Kawhia Community Targeted Rate (partially funds activities as detailed on page 54)	Every rating unit in the defined Kawhia Community area	Rate in the \$ on capital value Fixed amount for each rating unit			153,103,144 603	\$0.0004051 \$77.12
152,455	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			1,362	\$111.93

Total Revenue Required	Rates 2016/17 (GST Exclusive)	Categories on which Rate is set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Units of Measure	Rate or Charge
123,148	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			530	\$232.35
456,743	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	1,371 3	\$332.23 \$416.67
187,359	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			419	\$447.16
56,530	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	68,654,500 235,115,400	\$0.0003474 \$0.0001390
16,298	Water Supply Targeted Loan Rate – Kawhia	Every rating unit in the defined Kawhia Water Supply area	Rate in the \$ on capital value			112,187,200	\$0.0001453
12,119	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		115,057,500	\$0.0001053
422,776	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	1,335 35	\$315.52 No charge \$44.44
82,278	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	67,818,500 223,322,400	\$0.0005236 \$0.0002094
19,338	Rural Halls Targeted Rate	Every rating unit within the defined Rural Hall areas	Rate in the \$ on capital value	Arohena Kio Kio Puketotara/Ngutunui Honikiwi		173,464,100 274,680,150 246,128,000 105,419,451	\$0.000005 \$0.000009 \$0.000003 \$0.000013
			Fixed amount for each separately used or inhabited part of a rating unit	Arohena Kio Kio Crossroads Puketotara/ Ngutunui Otewa		56 178 170 252 119	\$45.00 \$20.00 \$20.00 \$9.00 \$18.00

Total Revenue Required	Rates 2016/17 (GST Exclusive)	Categories on which Rate is set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Units of Measure	Rate or Charge
15,239	Aotea Erosion Targeted Rate	Every rating unit within the defined Aotea Community area	Fixed amount for each rating unit			166	\$91.80
11,816	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	\$454.48
31,912	CBD Development Rate	Every commercial property within the defined Otorohanga Commercial area	Rate in the \$ on capital value			83,490,798	\$0.0001228
			Fixed amount for each rating unit			149	\$145.39
81,725	Security Patrol Rate	Every commercial property within the defined Otorohanga Commercial area	Rate in the \$ on capital value			44,773,500	\$0.0009127
			Fixed amount for each rating unit			98	\$416.97
649,788	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		405,710	\$0.42
				Tihiroa		249,040	\$0.87
				Ranginui		110,710	\$0.43
				Waipa		277,380	\$0.52
				Arohena		71	\$377.78
				Tihiroa		50	\$400.00
				Ranginui – First meter		7	\$1,800.00
	- Additional meter		11	No charge			
	Waipa		129	\$88.88			
122,484	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	94,462	\$0.57
				Non-rateable properties	51.1%		
					3.2%	4,436	\$0.76
				Property outside Otorohanga Community	45.7%	63,360	\$0.76
				Fixed amount per meter	Non rateable inside		

Total Revenue Required	Rates 2016/17 (GST Exclusive)	Categories on which Rate is set	Factor or Factors	Differential Categories	Differential Calculation	Indicative	
						Units of Measure	Rate or Charge
				Community All connected properties		150	\$102.22
7,266	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) Fixed amount per meter	Within Community Outside Community All connected properties	% of Revenue 68.5% 31.5%	3,264 1,296 24	\$1.01 \$1.17 \$102.22
2,076	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.			203	\$10.22
12,084,038	TOTAL						

Examples of Indicative Contributions to Council Services – 2016/17 year

Property Value	250,000	300,000	250,000	500,000	200,000	300,000	1,000,000	1,500,000	4,500,000
	Otorohanga Residential		Otorohanga Commercial		Kawhia		Rural		
Activity	\$	\$	\$	\$	\$	\$	\$	\$	\$
Democratic Process	233.40	252.15	321.27	502.85	148.28	150.79	240.64	310.91	732.57
Council Support	24.28	25.72	24.28	31.50	22.84	25.72	45.94	60.37	146.99
Corporate Planning	79.56	83.70	79.56	100.24	75.43	83.70	141.59	182.94	431.04
District Economic Development	64.37	66.81	64.37	76.58	61.93	66.81	101.00	125.42	271.93
Policy Development	7.40	7.78	7.40	9.32	7.01	7.78	13.17	17.01	40.09
Civil Defence	32.88	32.88	32.88	32.88	32.88	32.88	32.88	32.88	32.88
Environmental Health	17.49	18.40	17.49	22.03	16.58	18.40	31.12	40.21	94.74
Dog Control	3.99	3.99	3.99	3.99	3.99	3.99	3.99	3.99	3.99
Stock Ranging & Impounding	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
Litter Control	9.01	9.76	9.01	12.75	8.26	9.76	20.25	27.75	72.72
Sport Waikato	5.75	5.92	5.75	6.60	5.58	5.92	8.30	9.99	20.17
Parks & Reserves	85.85	94.66	85.85	129.89	77.05	94.66	217.98	306.06	834.54
Refuse	134.37	134.67	134.37	135.84	272.56	273.15	34.98	37.92	55.53
Water Supply	391.04	391.04	391.04	391.04	523.20	523.20	8.97	8.97	8.97
Sewerage	368.66	368.66	368.66	368.66	5.81	5.81	5.81	5.81	5.81
Library	57.45	60.43	57.45	72.38	54.46	60.43	102.23	132.09	311.23
Public Conveniences	18.22	19.92	18.22	26.70	13.82	17.21	40.96	57.92	159.70
Kawhia Medical Centre	1.11	1.17	1.11	1.40	3.36	2.15	1.98	2.56	6.03
Kawhia Wharf	4.53	4.76	4.53	5.71	7.42	6.09	8.06	10.41	24.53
Council Property	- 9.81 -	- 10.87 -	- 17.10 -	- 29.67 -	- 1.84 -	- 0.30 -	- 2.98 -	- 3.85 -	- 9.08 -
Pool	143.39	143.39	143.39	143.39	11.71	11.71	90.30	90.30	90.30
Security Patrol	10.57	12.68	767.66	1,055.80	0.35	0.53	1.76	2.64	7.93
Halls	-	-	-	-	14.75	14.75	0.43	0.65	1.95
Environmental Services Manager	11.90	14.28	11.90	23.80	9.52	14.28	47.60	71.40	214.19
Planning & Development	14.30	17.16	14.30	28.60	11.44	17.16	57.19	85.79	257.37
Building Control	26.80	32.16	26.80	53.60	21.44	32.16	107.20	160.81	482.42
Cemeteries	4.81	5.77	4.81	9.61	3.85	5.77	19.23	28.84	86.52
Rural Fire	-	-	-	-	-	-	19.81	29.72	89.15
Stormwater	137.58	165.09	343.95	687.89	- 27.18 -	- 40.78 -	4.13	6.19	18.58
Land Transport	678.72	741.70	678.72	993.64	615.74	741.70	1,623.49	2,253.33	6,032.40
Sewerage Loan	60.21	72.25	150.53	301.05	-	-	-	-	-
Water Loan	39.96	47.95	99.89	199.78	33.41	50.12	-	-	-
Land Drainage	-	-	-	-	-	-	3.22	4.84	14.51
Property Development	- 126.56 -	- 151.88 -	- 291.24 -	- 582.49 -	- 140.22 -	- 210.33 -	- 67.11 -	- 100.66 -	- 301.99 -
CBD Development	-	-	202.49	237.79	-	-	-	-	-
	\$2,534.08	\$2,674.97	\$3,766.18	\$5,056.03	\$2,180.39	\$2,448.75	\$2,966.96	\$4,006.05	\$10,240.58

Financial Regulations Benchmarks

Annual plan disclosure statement for year ending 30 June 2017

What is the purpose of this statement?

The purpose of this statement is to disclose the council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

The council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the **regulations**). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Planned	Met
Rates affordability benchmark		
• income	75% of total income	Yes
• increases	4.45%	Yes
Debt affordability benchmark	100% of total revenue	Yes
Balanced budget benchmark	100%	Yes
Essential services benchmark	100%	Yes
Debt servicing benchmark	10%	Yes

Notes

1. Rates affordability benchmark

(1) For this benchmark,—

- the council's planned rates income for the year is compared with [a quantified limit/quantified limits] on rates contained in the financial strategy included in the council's long-term plan; and
- the council's planned rates increases for the year are compared with [a quantified limit/quantified limits] on rates increases for the year contained in the financial strategy included in the council's long-term plan.

(2) The council meets the rates affordability benchmark if—

- its planned rates income for the year equals or is less than each quantified limit on rates; and
- its planned rates increases for the year equal or are less than each quantified limit on rates increases.

2. Debt affordability benchmark

(1) For this benchmark, the council's planned borrowing is compared with [a quantified limit/quantified limits] on borrowing contained in the financial strategy included in the council's long-term plan.

(2) The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

3. Balanced budget benchmark

(1) For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

(2) The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

4. Essential services benchmark

(1) For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.

(2) The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

5. Debt servicing benchmark

(1) For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

(2) Because Statistics New Zealand projects that the council's population will grow [as fast as, or faster than,/slower than] the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than [10%/15%] of its planned revenue.

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

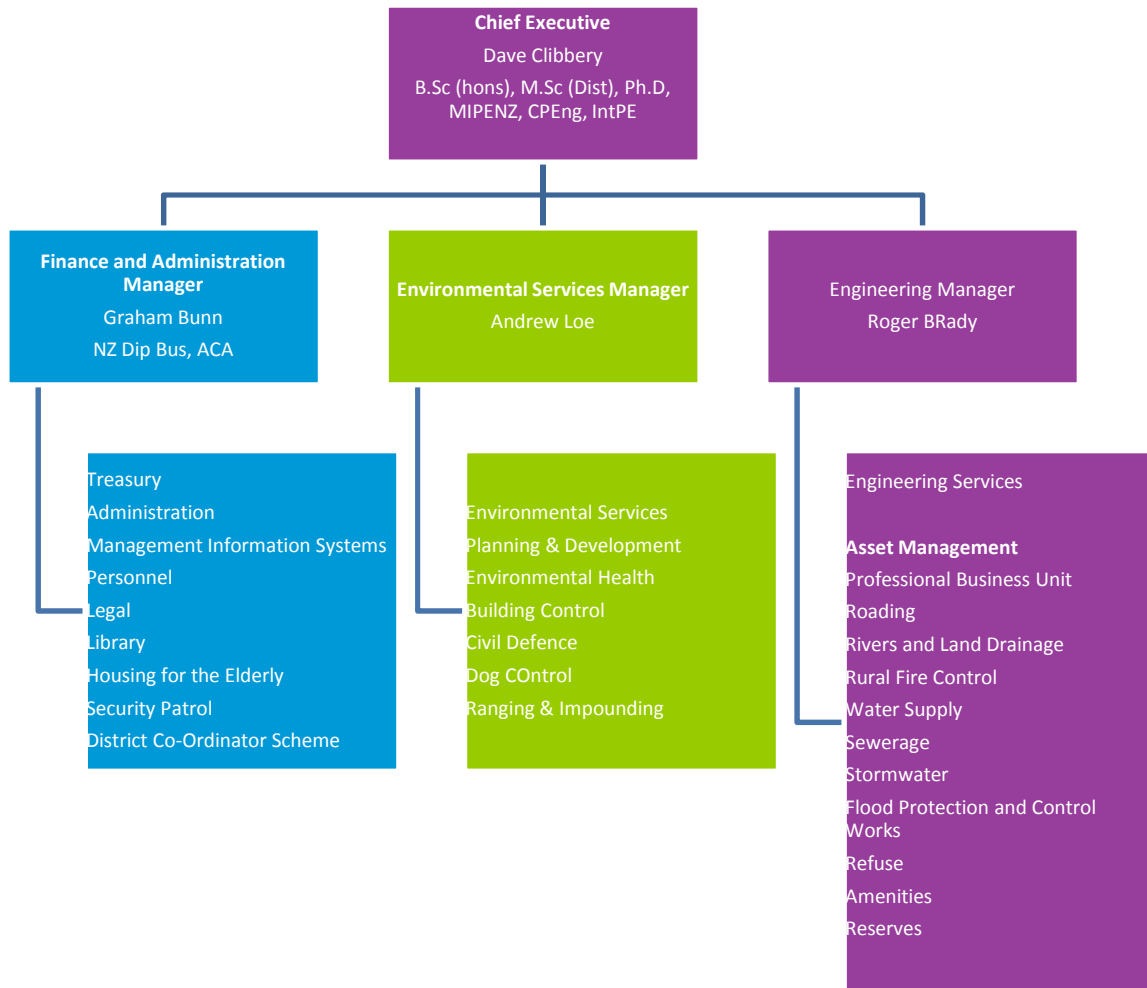
Kawhia Community Board:

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

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

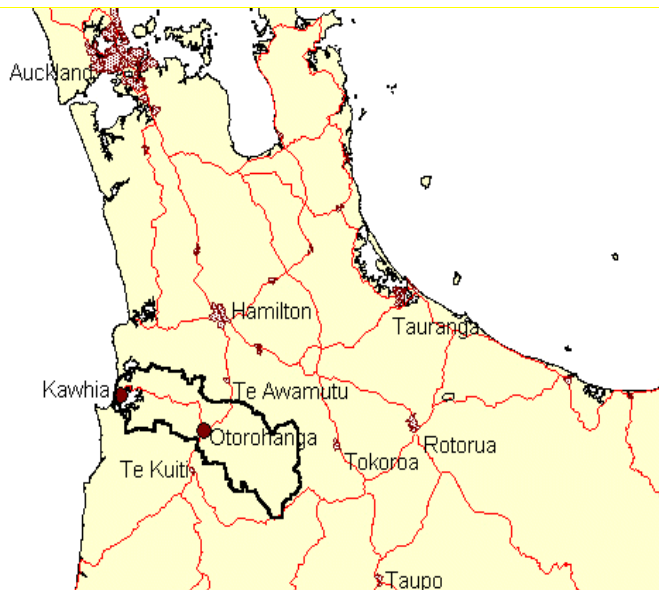
Valuation

Number of Rateable Properties	4,986
Number of Non-Rateable Properties	295
Rateable Capital Value	\$3,500,917,550
Date of last Revision of Values	1 September 2013

Estimated Public Debt as at 30/06/16

Public Debt Outstanding	\$9,659,783
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DATE OF CONSTITUTION OF DISTRICT	1 November 1989
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Schedule of Fees and Charges

All Fees include GST at the prevailing rate.

LAND TRANSPORT

	1 July 2015	1 July 2016
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	\$400.00
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	\$5,000.00
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
<u>Construction of a cattle race on a road reserve</u>		
Application Fee	\$145.00	\$145.00
<u>Installation of a road crossing for dairy cattle</u>		
Application Fee	\$145.00	\$145.00
<u>Cattle Underpass</u>		
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

WATER SUPPLY

	1 July 2015	1 July 2016
WATER CONNECTION CHARGES		
(RURAL WATER SUPPLIES ONLY)		
Connection Fee		
Arohena	Capital Contribution Set on Application	Set on Application
	Connection Costs Actual	Actual
	Administration Fee \$350.00	\$400.00
Ranginui	Capital Contribution Set on Application	Set on Application
	Connection Costs Actual	Actual
	Administration Fee \$350.00	\$400.00
Tihiroa	Capital Contribution Set on Application	Set on Application
	Connection Costs Actual	Actual
	Administration Fee \$350.00	\$400.00
Waipa	Capital Contribution Set on Application	Set on Application
	Connection Costs Actual	Actual
	Administration Fee \$350.00	\$400.00
Special Meter reading fee	\$100.00	\$100.00
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	\$790.00	\$790.00
Special Meter Reading	\$100.00	\$50.00
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	\$1,595.00	\$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
Right to withdraw from Fire Hydrant	1 year	\$1,500.00
* Conditions Apply		
Kawhia Community		
WATER CONNECTION CHARGES		
Application Fee Within Kawhia Community		
Application Fee	\$160.00	\$195.00
Standard Domestic Connection (for 20 / 25mm service within 4.0m of the watermain and includes water meter for Kawhia Peak Season Metered Water Charge)	\$1,400.00	\$1,400.00
Special Meter Reading	\$100.00	\$100.00
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	\$195.00
Capital Contribution	\$1,595.00	\$1,595.00
Standard Domestic Connection	Approved Contractor	Quote
Extraordinary Use		
Right to withdraw from Fire Hydrant	1 day	\$100.00
Right to withdraw from Fire Hydrant	1 year	\$950.00
		\$1,500.00

SEWERAGE TREATMENT AND DISPOSAL

1 July 2015

1 July 2016

Otorohanga Community 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	\$1,595.00	\$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.

* Conditions Apply

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

Conditional Consents

(Set on Application-Refer to By Law)

Discharge of Septic Tank Waste

Domestic Septic Waste (Within District)	Per m³*	\$30.00	\$30.00
Domestic Septic Waste (Outside District)	Per m³*	\$82.00	\$82.00

* Conditions Apply

COMMUNITY SERVICES

1 July 2015

1 July 2016

Otorohanga Community

OTOROHANGA RECYCLING CENTRE FEES

Recycling (sorted)

Plastic Milk bottles	Washed & squashed	Free	Free
Soft drink (1 & 2)	Washed & squashed	Free	Free
Steel cans	Washed & squashed	Free	Free
Aluminium cans	Washed & squashed	Free	Free
Paper	No food	Free	Free
Cardboard	No food / flattened	Free	Free
Scrap Metal		Free	Free
Lead-Acid battery	Each	\$5.00	\$5.00
LPG bottles (must be degassed)	Each	\$10.00	\$10.00
Computer	Each	\$15.00	\$15.00
Electric motor	Each	\$10.00	\$10.00
Clean reusable timber		Free	Free
Firewood timber	trailer	\$10.00	\$10.00
Car Tyres	Each	\$6.00	\$6.00
4x4 Tyres	Each	\$9.00	\$9.00
Truck Tyres	Each	\$20.00	\$20.00

Replacement Recycling Crate

	Each	\$20.00	\$20.00
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Cleanfill/Greenwaste

(no weeds or flax)

Standard bag	Each	\$3.00	\$3.00
Large bag	Each	\$5.00	\$5.00
Car boot	Per load	\$10.00	\$10.00
6 x 4 trailer / ute	Per load	\$30.00	\$30.00
Other	Per m³	\$30.00	\$30.00

Refuse

	Per m³	\$45.00	\$45.00
Official bag	Each	Free	Free
Standard bag	Each	\$4.50	\$4.00
Large bag	Each	\$7.50	\$7.00
Whiteware (must be degassed)	Each	\$10.00	\$10.00

COMMUNITY SERVICES

		1 July 2015	1 July 2016
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		\$1,050.00	\$1,050.00
Children		\$250.00	\$250.00
Ash Wall and Ash Berm		\$260.00	\$260.00
Interment			
Adults		\$1,100.00	\$1,100.00
Extra Depth		\$1,250.00	\$1,250.00
Child 11yrs and under		\$500.00	\$500.00
Stillborn		\$150.00	\$150.00
Ash Wall (inc. Council installation of plaque and interment)		\$300.00	\$300.00
Ash Wall (inc. Own installation of plaque and interment)		\$150.00	\$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	\$45.00
Renewal - New fiction and selected popular non fiction	<i>per renewal</i>	\$2.00	\$2.00
Renewal - New Magazines	<i>per renewal</i>	\$1.00	\$1.00
Overdue Charges	<i>per day after 3 weeks</i>	\$0.20	\$0.20
Book Reserve Fee	<i>per item</i>	\$1.00	\$1.00
Extra Card		\$5.00	\$5.00
Interloan		\$4.00	\$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	\$2.00
Non Fiction and Large Print	<i>per book</i>	Nil	Nil
Renewal - New fiction and selected popular non fiction	<i>per book</i>	\$2.00	\$2.00
New Magazines (6 months only)	<i>per magazine</i>	\$1.00	\$1.00
Renewal - New Magazines	<i>per magazine</i>	\$1.00	\$1.00
Renewal - Magazines	<i>per magazine</i>	\$0.50	\$0.50
Overdue Charges – Adult	<i>per day after 3 weeks</i>	\$0.20	\$0.20
Book Reserve Fee		\$0.50	\$0.50
 Other Fees & Charges			
Internet Fees	<i>per 15 mins</i>	\$5.00	\$5.00
Internet Fees (Minimum Charge)		\$2.50	\$2.50
Sale of Books	<i>per book</i>	\$0.50 - \$2.00	\$0.50 - \$2.00
Lost Books	<i>Cost</i>	replacement cost	replacement cost
Lost book handling		\$2.00	\$2.00
Photocopying	<i>per copy – A3</i>	\$0.20	\$0.20
	<i>per copy – A4</i>	\$0.30	\$0.30
Faxing	<i>per page</i>	\$0.50	\$0.50
DVDs	<i>per DVD (per week)</i>	\$2.50	\$2.50
Out of district membership fee	<i>per annum</i>	\$40.00	\$40.00
 SWIMMING POOLS			
Admission			
Adults		\$4.00	\$4.00
Children (Up to 16 years)		\$2.50	\$2.50
Children (Under 4 years)		Free	Free
Students (With I.D)		\$2.50	\$2.50
P.W.D		\$2.00	\$2.00
Seniors		\$3.00	\$3.00
Spectators		\$1.00	\$1.00
Aquacise Public		\$5.00	\$5.00
Aquacise Senior		\$4.50	\$4.50

COMMUNITY SERVICES

	1 July 2015	1 July 2016
Concession		
Family Day Pass (2 adults, 3 children)	\$12.00	\$12.00
Adult (10 swim)	\$40.50	\$40.50
Child (10 swim)	\$24.00	\$24.00
Senior (10 swim)	\$24.00	\$24.00
Aquacise Pass (Public) (10 swim)	\$45.00	\$45.00
Aquacise Pass (Senior) (10 swim)	\$40.00	\$40.00
Pool Hire (non-exclusive, conditions apply)		
Within Otorohanga – per hour	\$36.00	\$36.00
Outside Otorohanga – per hour	\$48.00	\$48.00
Lifeguard supervision – per hour	\$30.00	\$30.00
SECURITY PATROL SERVICE		
Charges for properties outside defined area (Former Differential Rating Area No 1)	Capital Value Uniform Charge	Current Rate Current Rate
Kawhia Community KAWHIA RECYCLING CENTRE		
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
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
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 (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	\$1,050.00	\$1,050.00
Children	\$250.00	\$250.00
Ash Wall	\$320.00	\$320.00
Interment		
Adults	\$1,200.00	\$1,200.00
Extra Depth	\$1,350.00	\$1,350.00
Children 11 years and under	\$500.00	\$500.00
Stillborn	\$150.00	\$150.00
Ash Wall (inc. Council installation of plaque and interment)	\$400.00	\$400.00
Ash Wall (inc. Own installation of plaque and interment)	\$150.00	\$150.00

COMMUNITY SERVICES

	1 July 2015	1 July 2016
KAWHIA WHARF		
Shed Rentals		
NZ Steel	\$1,100.00	\$1,100.00
Other Sheds	\$900.00	\$900.00
Power Charge	<i>per shed connected</i>	\$200.00
	\$200.00	\$200.00
Berthage		
NZ Steel	\$5,000.00	\$5,000.00
Other Permanent Users	\$1,000.00	\$1,000.00
Casual	<i>per day</i>	\$52.00
	\$52.00	\$52.00

REGULATORY SERVICES

	1 July 2015	1 July 2016
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	\$12,000.00	\$12,000.00
Staff time will be calculated at an hourly rate *	Actual Time	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

COMMUNITY SERVICES

	1 July 2015	1 July 2016
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		
	deposit	
	\$1,000.00	\$1,000.00
- Non complying activities		
	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
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	deposit	\$1,300.00
		\$1,300.00
- Non-complying activities	deposit	\$1,800.00
		\$1,800.00
Subdivision to Create Two or more additional Lots		
Boundary Relocation or Adjustment involving Four or more Existing Titles	deposit	\$1,900.00
		\$1,900.00
- Non-complying activities	deposit	\$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.		
	deposit	\$2,500.00
		\$2,500.00
Outline Plan Application (Section 176A Resource Management Act)	deposit	\$350.00
		\$350.00
Application to Waive the Requirement for an Outline Plan (Minor Works only) (Section 176A Resource Management Act)	fee	\$150.00
		\$150.00
Application to do anything to land that is subject to a Designation (Section 176(1)b Resource Management Act)	deposit	\$330.00
		\$330.00
Request to the Requiring Authority responsible for an earlier designation (Section 177 Resource Management Act)	deposit	\$330.00
		\$330.00

REGULATORY SERVICES

		1 July 2015	1 July 2016
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
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	<i>deposit</i>	\$550.00	\$550.00
Bond discharges (except cash relocatable bonds)	<i>standard fee</i>	\$320.00	\$320.00
Relocatable Buildings			
Bond Preparation Fee		\$210.00	\$210.00
Partial Bond Refunds		\$210.00	\$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

REGULATORY SERVICES

		1 July 2015	1 July 2016
Application for a Section 226(e) certificate Allotment in accordance with requirements of District Plan	deposit	\$550.00	\$550.00
Cancellation of amalgamation condition (Section 241 Resource Management Act)	deposit	\$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)	deposit	\$550.00	\$550.00
Easement approvals and revocation (Section 348 Local Government Act 1974)	deposit	\$550.00	\$550.00
Infringement Fees			NO GST
Contravention of s.9 (restrictions to use of land) (s.338 (1) (a))	standard fee	\$550.00	\$550.00
Contravention of abatement notice (but not under s 322 (1) (c), s338 (1) (a))	standard fee	\$800.00	\$800.00
Contravention of an excessive noise direction (s338 (2) (c))	standard fee	\$700.00	\$700.00
Contravention of an abatement notice about unreasonable noise (s338 (2) (d))	standard fee	\$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		\$100.00	\$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>	\$355.00	\$355.00
Garden Sheds			
Installation of Basic Warning System			
Marquees			
Plumbing & Drainage			
Minor Building Work			
Carports	<i>Rural area add travel for 2 inspections</i>	\$467.00	\$467.00
Demolition			
Para Pools & Equivalent Type Pools			
Decks & Pergolas			
Other Buildings			
Garages	<i>Rural area add travel for 2 inspections</i>	\$585.00	\$585.00
Hay Barns			
Implement Sheds			
Concrete Swimming Pools			
Bridges			
	<i>Rural area add travel for 3 inspections</i>	\$810.00	\$810.00
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>	\$925.00	\$925.00
Small Additions or alterations up to 30m² with no plumbing & drainage			
	<i>Rural area add travel for 3 inspections</i>	\$925.00	\$925.00

REGULATORY SERVICES

		1 July 2015	1 July 2016
Detached habitable buildings with plumbing/drainage Sleepouts with Toilet/Shower	<i>Rural area add travel for 4 inspections</i>	\$1,150.00	\$1,150.00
Small Additions or alterations up to 30m² with plumbing & drainage	<i>Rural area add travel for 4 inspections</i>	\$1,150.00	\$1,150.00
Additions between 30 & 60m² Note: for work over 60m ² , dwelling, commercial & industrial fees apply	<i>Rural area add travel for 4 inspections</i>	\$1,250.00	\$1,250.00
Dairy Sheds	<i>Rural area add travel for 5 inspections</i>	\$1,380.00	\$1,380.00
Resited Dwellings	<i>Rural area add travel for 5 inspections</i>	\$1,500.00	\$1,500.00
Single storey dwellings up to 100m²	<i>Rural area add travel for 8 inspections</i>	\$2,000.00	\$2,000.00
Single storey dwellings up to 200m²	<i>Rural area add travel for 8 inspections</i>	\$2,300.00	\$2,300.00
Single storey dwellings in excess of 200m²	<i>Rural area add travel for 9 inspections</i>	\$2,400.00	\$2,400.00
Dwellings Two Storey or more up to 200m²	<i>Rural area add travel for 9 inspections</i>	\$2,670.00	\$2,670.00
Dwellings two storey or more over 200m²	<i>Rural area add travel for 10 inspections</i>	\$2,870.00	\$2,870.00
Small Commercial/Industrial Buildings up to 300m²	<i>Rural area add travel for 9 inspections</i>	\$2,300.00	\$2,300.00
Commercial/Industrial Buildings in excess 300m²	<i>Rural area add travel for 10 inspections</i>	\$3,300.00	\$3,300.00
Large Industrial and Commercial Projects			Actual Cost
Travel Costs (inclusive of staff time) Applies to building consents in excess of 5 km from Otorohanga A set rate will be charged with any building work in Kawhia A flat rate will be charged with any building work in Otorohanga	<i>per km each way</i> <i>per Trip</i> <i>per Trip</i>	 \$2.60 \$105.00 \$26.00	 \$2.60 \$105.00 \$26.00
Extra Inspections Where an inspection is requested but the project is not ready fails inspection		\$110.00	\$110.00
Report on Buildings to be Relocated A refundable performance bond based on the estimated cost of remedial work required to meet Resource Consent conditions may be required	<i>Inspection and Report</i>	\$300.00 <i>(plus travel costs)</i>	\$300.00 <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>	\$250.00	\$250.00
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 Max 2 extensions of 6 months each		\$55.00	\$55.00

REGULATORY SERVICES

		1 July 2015	1 July 2016
Dept of Building and Housing levy		\$2.01 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>	\$40.00	\$40.00
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
Planning Check			
Application reviewed for compliance with District Plan		\$150.00	\$150.00
Notice to Fix		\$421.00	\$421.00
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>	\$500.00	\$500.00
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>		
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	\$110.00
Issue new Compliance Schedule and Compliance Schedule Statement		\$250.00	\$250.00
AMUSEMENT DEVICES			
Permit Fees - First Device		\$11.25	\$11.25
Permit Fees - Each additional device		\$2.50	\$2.50
LIQUOR LICENSING FEES			
On, off and club licenses			
Application Fee	Very low	\$368.00	\$368.00
	Low	\$609.50	\$609.50
	Medium	\$816.50	\$816.50
	High	\$1,023.50	\$1,023.50
	Very High	\$1,207.50	\$1,207.50
Annual Fee	Very low	\$161.00	\$161.00
	Low	\$391.00	\$391.00
	Medium	\$632.50	\$632.50
	High	\$1,035.00	\$1,035.00
	Very High	\$1,437.50	\$1,437.50
Special Licence Class			
Class 1		\$575.00	\$575.00
Class 2		\$207.00	\$207.00
Class 3		\$63.25	\$63.25
Managers Certificates	New and renewal certificates	\$316.25	\$316.25
Application for Temporary Authority		\$296.70	\$296.70

REGULATORY SERVICES

	1 July 2015	1 July 2016
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
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	\$210.00	\$210.00
Renewal annual fee	\$210.00	\$210.00
HAIRDRESSERS		
Initial registration of premises		
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
Renewal annual fee	\$340.00	\$340.00
OFFENSIVE TRADES		
Initial registration		
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
Renewal annual fee	\$340.00	\$340.00
SALEYARDS		
Initial registration		
Initial inspection and interview plus apportioned annual fee or \$100.00, whichever is greater	\$300.00	\$300.00
Renewal annual fee	\$210.00	\$210.00
CAMPING GROUNDS		
Initial registration		
Initial inspection and interview to check compliance with Camping Ground Regulations plus apportioned annual fee or \$100.00, whichever is greater	\$300.00 plus apportioned annual fee	\$300.00 plus apportioned annual fee
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

REGULATORY SERVICES

1 July 2015

1 July 2016

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	\$124.00	\$155.00
Urban plus Neutered Dogs	\$98.00	\$122.00
Urban plus Special Owner Dogs	\$98.00	\$122.00
Rural Dogs	\$98.00	\$122.00
Special Owner plus Neutered Dogs	\$54.00	\$67.00
Rural plus Special Owner Dogs	\$54.00	\$67.00

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	<i>per dog</i>	\$50.00	\$50.00
An additional poundage fee for second and subsequent impoundings.	<i>per dog</i>	\$50.00	\$50.00

**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.*

Sustenance fee	<i>per dog per day or part thereof</i>	\$12.50	\$12.50
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Notification Fee	\$12.50	\$12.50
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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.

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	<i>Per head up to 6 head</i>	\$50.00
For every bull above the age of 9 months	<i>For every head over 6 head</i>	\$22.00
For every ox, cow, steer, heifer or calf	<i>Per head up to 6 head</i>	\$40.00
For every ox, cow, steer, heifer or calf	<i>For every head over 6 head</i>	\$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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REGULATORY SERVICES

	1 July 2015	1 July 2016
Sustenance <i>per head of stock per day.</i>		
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
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
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 <i>Per day</i>	\$3.00	\$3.00
For every sheep <i>Per day</i>	\$1.00	\$1.00
For every pig or goat <i>Per day</i>	\$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 <i>Per day</i>	\$6.00	\$6.00
For every sheep <i>Per day</i>	\$2.00	\$2.00
For every pig or goat <i>Per day</i>	\$12.00	\$12.00

GOVERNANCE AND LEADERSHIP

	1 July 2015	1 July 2016
GIS PLANS		
For custom maps the GIS Officers time should be charged at <i>per hr.</i>	\$55.00	\$55.00
Raster Data		
Size		
A4 (210 x 297)	\$10.50	\$10.50
A3 (420 x 297)	\$12.50	\$12.50
A2 (420 x 594)	\$15.50	\$15.50
A1 (840 x 594)	\$31.00	\$31.00
Vector Data		
A4 (210 x 297)	\$7.00	\$7.00
A3 (420 x 297)	\$8.00	\$8.00
A2 (420 x 594)	\$15.50	\$15.50
A1 (840 x 594)	\$20.50	\$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		

GOVERNANCE AND LEADERSHIP

		1 July 2015	1 July 2016
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	\$25.00	\$25.00
Title Search - Complex (plus disbursements)	per document	\$25.00	\$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 2015	1 July 2016
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
Otorohanga Community Water Treatment Plant	Refer to Map Five in Development Contributions Policy	-	-
Kawhia Community a) Treatment & b) Headworks Thompson/ Harper Avenue water main ring main completion	Refer to Map Three in Development Contributions Policy	-	-
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