Ōpōtiki District Council

STRONG COMMUNITY STRONG FUTURE

Ōpōtiki District Council

2026/27 Annual Plan

Produced by Ōpōtiki District Council
June 2026
File Number:

Contents

Contact details

Address:	Ōpōtiki District Council 108 St John Street PO Box 44 ŌPŌTIKI 3162
Telephone:	+64 7 315 3030
Facsimile:	+64 7 315 7050
Email:	info@odc.govt.nz
Website:	www.odc.govt.nz
Bankers:	ANZ Tauranga
Auditors:	Audit New Zealand Tauranga For the Controller and Auditor General
Insurance Brokers:	Aon NZ Tauranga

Nau mai, haere mai

Welcome

The 2026/27 Annual Plan marks Year Three of Ōpōtiki District Council's 2024–2034 Long Term Plan and continues the direction already set with our community.

Over the past few years, Council has progressed significant infrastructure investment across the district. Key roading improvements, including Snell Road, upgrades to wastewater and stormwater networks, and improvements to public amenities and resource recovery centres are strengthening the resilience of our communities and supporting everyday services.

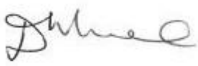
At the same time, councils nationwide continue to operate in a challenging environment. Ongoing reform of water services, proposed changes to planning and local government legislation, and sustained inflationary pressure have all increased the cost and complexity of delivering core services.

In response, Council has taken a disciplined and pragmatic approach to this Annual Plan. During development of the Long Term Plan, our community was clear about priorities: focus on the basics, manage costs carefully, and defer non-urgent spending where possible. This Annual Plan reflects that feedback. Savings have been achieved with minimal impact on core service delivery by refining assumptions, deferrals, and efficiency gains.

Council will still deliver a substantial capital programme in 2026/27, with continued investment in three waters, transport, flood resilience, and public spaces. The focus remains firmly on asset renewal, compliance with national standards, and maintaining our existing infrastructure. Importantly, through updated forecasts and cost controls, Council has reduced the previously projected 16 percent rates increase for this year to 8.7 percent.

Work to support housing and growth continues, including planning in areas such as Hukutaia and longer-term initiatives like the Waste Minimisation and Management Plan and Local Water Done Well. Overall, this Annual Plan maintains the course set through the Long-Term Plan, balancing investment in essential services with affordability for our community.

David Moore



What is the Annual Plan?

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

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

The Annual Plan (AP) 2026/27 isn't just about setting next year's budget and rates. It's also a chance to check in on what we said we would do in the Long-Term Plan (LTP) and make sure those plans still make sense for the year ahead.

The LTP sets out Council's direction over the long term, while the Annual Plan focuses on what's happening in the coming year. As we prepare the 2026/27 AP, we look closely at whether anything has changed—new challenges, new opportunities, or shifts in priority—that might mean we need to adjust our planned work.

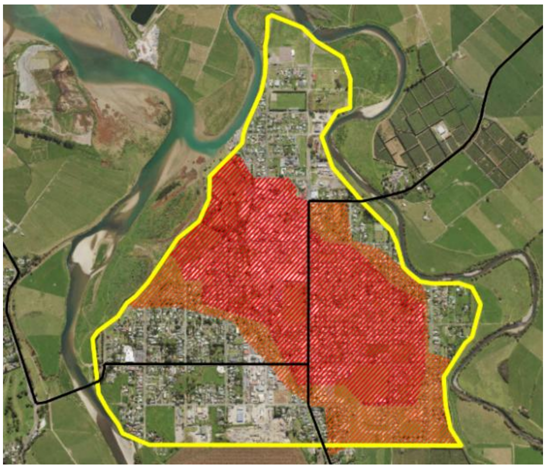
Because the LTP already outlines the big picture (our role, priorities, and levels of service), the Annual Plan mainly looks at exceptions or changes from that plan. In other words, it highlights what's different, why, and what that means for our community in the year ahead.

Our cover image was taken by Esther Wilson at Whitikau Reserve, Ōpōtiki

Key projects planned for 2026/27

The following key projects (as provided for in the LTP) are planned for the 2026/27 financial year:

Stormwater



Capital Expenditure: $744,000

Ōpōtiki Storm Water Improvements and Flood Resilience
Ōpōtiki District Council is progressing a series of significant infrastructure upgrades throughout 2026 to strengthen stormwater management and enhance long-term flood resilience across the district. These improvements form part of Council's ongoing commitment to protecting people, property, and essential services during severe weather events.

Duke Street West Stopbank
Construction of the new Duke Street West Stopbank is scheduled to start towards the end of 2026 with completion expected mid-2027. This major piece of flood-protection infrastructure has designed to increase the township's resilience to high intensity rainfall and river related flooding. Once completed, the stopbank will provide a strengthened line of defence for nearby homes, businesses and critical public assets.

Stormwater Network Upgrades Wellington Street Basin
Council will be undertaking targeted upgrades to optimise stormwater performance within the Wellington Street basin and wider catchment, increasing stormwater capacity to manage heavy rainfall.

Wastewater

Capital Expenditure: $3,108,000

Ōpōtiki Town Wastewater Treatment Plant

Works on the Ōpōtiki wastewater network include upgrades to the Potts Avenue Wastewater Pump Station – enhancing mechanical and electrical reliability, increasing capacity, and improving resilience – aligned with the need to maintain the safe collection, treatment, and disposal of wastewater. The Ōpōtiki Wastewater Treatment Plant (WWTP) is undergoing enhancements in line with its new discharge consent requirements and Taumata Arowai standards, with Council confirming that the current system is under pressure and must be improved over the next few years to meet future demand. These enhancements include optimisation of oxidation pond performance, improvements to discharge systems, and odour mitigation work. Wastewater reticulation will also undergo rehabilitation as part of the annual plan significant capital works renewal focus, including pipe and manhole upgrades to address infiltration, structural wear, and capacity constraints. Together, these initiatives ensure the wastewater network can meet new regulatory requirements, support future growth, and deliver improved environmental outcomes for the Ōpōtiki community.

Water Supply

Capital Expenditure: $3,233,000

Te Kaha Water Treatment Plant Relocation:

The Te Kaha Water Treatment Plant relocation project reflects a major strategic investment by Ōpōtiki District Council to address long-standing water quality challenges associated with the current stream-adjacent supply. The existing shallow bores, located near the Puremutahuri Stream, are prone to reduced water quality during wet weather events, when elevated sediment levels infiltrate the wells and affect the treatment process, sometimes resulting in cloudy water and reduced effectiveness of treatment steps. Although the water remains safe due to robust monitoring and management, Council has committed funding through the 2024–2034 Long Term Plan to strengthen Te Kaha's drinking water infrastructure by securing an alternative water source, upgrading or replacing the existing treatment plant, and considering a new reservoir. With investigation activities completed in earlier years and new exploratory works underway in late 2025, construction aligned with final design approvals is planned to begin in FY2027, ensuring a more resilient, reliable, and climate-resistant water supply for the Te Kaha community.

Reticulation Renewals:

Ōpōtiki District Council has several reticulation renewal projects planned across the district to ensure long-term resilience and reliability of the potable water network. The district's water supply system serves nearly 6,000 people and includes extensive reticulation assets that require ongoing renewal to maintain safe and consistent service. One of the major planned upgrades is the replacement and strengthening of the water supply main running from Ōtara Road through to Ford Street, a critical part of the network that supports water delivery to Ōpōtiki households and commercial users. Earlier works on the Ōtara Road raw water main have shown that replacing aging pipelines significantly improves resilience—particularly against failures, sediment disturbance, and disruptions caused by weather or operational issues—demonstrating the value of continued reticulation renewal. These district-wide upgrades will ensure the community continues to receive high-quality, reliable drinking water, while also supporting compliance with national water services regulations and preparing the system for future growth.

Land Transport

Capital Expenditure: $3,624,000

Waiotahe Bluffs (State Highway 2) Detour route

Works identified in this project will address a range of issues to ensure that the detour route located is suitable for heavy vehicles. Construction is planned to start over the summer period.

Improving Road Safety and Resilience

As well as our usual road improvement and maintenance activities, we are delivering a range of rehabilitation and resilience projects across the district. These include strengthening resilience along Ōhiwa Beach Road, renewing various footpaths, and completing pavement rehabilitation works. Together, these projects will enhance road safety, improve access, and support greater long-term resilience for road users and our communities.

Parks and Reserves

Capital Expenditure: $971,000

Playgrounds

Investment in playgrounds will support the renewal and development of safe and functional play spaces across the district. The key project for this period is the installation of a new playground at Waiotahe Drifts, designed to provide essential play opportunities for local families. With funding levels allowing only for a modest, practical design, the focus will be on delivering a durable, accessible, and community appropriate play area that meets core recreational needs and enhances the amenity of the neighbourhood.

Cycleways

Funding supports ongoing improvements to the district's cycle network, including renewal of surfaces, signage, and key structural elements to enhance safety, accessibility, and user experience for both locals and visitors. Design work will also progress on the Waiotahe cycleway link, diverting the route away from State Highway 2 and through the Waiotahe subdivision along the Huntress Creek Stopbank, improving safety and continuity of the trail.

Public Toilets

Works to maintain a clean, safe, and reliable districtwide toilet network through targeted refurbishments and new facility development. We will be completing upgrades to the Waiotahe Beach (Surf Club) and Hukuwai Beach toilet blocks, ensuring these busy coastal locations continue to meet high service expectations. A new facility at the Harbour entrance carpark at the end of Snell Road will support increased public use following harbour development.

Financial Prudence Benchmarks

Annual Plan disclosure statement for period commencing 1 July 2026

The Financial Prudence benchmarks are produced in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014. Their purpose is to disclose the Council's financial performance in relation to various benchmarks that are also presented by other councils. The benchmarks in the Annual Plan relate to the financial strategy prepared as part of the 2024-2034 Long Term Plan. Consistent with the Long Term Plan, the general and targeted rates affordability benchmarks are not expected to be met. The rates affordability benchmark is calculated using the LGCI plus 3%.

Benchmark	Limit	Planned	Met
Rates affordability benchmark - General Rates			
. Income	$14.77 m	$14.74 m	Yes
. Increases	8.26%	9.03%	No
Rates affordability benchmark - Targeted Rates			
. Income	$4.07 m	$4.0 m	Yes
. Increases	10.00%	7.27%	Yes
Debt affordability benchmark			
Net Interest Expense/Operating Revenue	10%	3.65%	Yes
Net Interest Expense/Rates Revenue	15%	5.53%	Yes
Net External Debt/Operating Revenue	2	1.11	Yes
Balanced budget	100%	93%	No
Essential services benchmark	100%	265%	Yes
Debt servicing benchmark	10%	4%	Yes

The full benchmark analysis, including graphs, for each measure for the Long Term Plan is included in the 2024-2034 LTP, under the Financial Prudence section.

You can find contact details on our website.

Councillors

Councillor Shona Browne
Urban General Ward

Councillor Barry Howe
Urban General Ward

Councillor Curley Keno
Ōpōtiki Māori Ward

Councillor Pāpā Wharewera
Coast Māori Ward

His Worship the Mayor
David Moore
Ward – District

Deputy Mayor Maude Maxwell
Ōpōtiki Māori Ward

Councillor Steve Nelson
Rural General Ward

Councillor Dean Petersen
Rural General Ward

Coast Community Board

Chairperson Pāpā Wharewera
(Ward Councillor)
Mobile 021 054 4698
papaw@odc.govt.nz

Deputy Chairperson Gaylene Dudek
Mobile 027 341 2374
gaylened@odc.govt.nz

Te Ataarangi Parata
Mobile 027 543 7188
ccb.parata@odc.govt.nz

Tullulah Ross
Mobile 021 230 7294
tullulahross@hotmail.com

Allen Waenga
Mobile 021 123 2513
allenw@odc.govt.nz

Council Committees

Risk and Assurance Committee
Chair: Philip Jones (Independent Chair)
Member: Cr Steve Nelson
Member: Cr Dean Peterson
Member: Cr Barry Howe
Mayor Moore Ex Officio

Ōpōtiki Harbour Management Committee
Chair: Cr Barry Howe
Member: Cr Dean Petersen
Member: One Kānoa Executive
Member: One Te Tāwharau o Te Whakatōhea representative
Member: One BOPRC representative
Member: One commercial user representative
Member: One non-commercial user representative

Performance and Delivery Committee
Chair: Cr Dean Petersen
Member: Deputy Mayor Maude Maxwell
Member: Cr Steve Nelson
Mayor Moore Ex Officio

Regulatory Appeals Committee
Chair: Cr Barry Howe
Member: Deputy Mayor Maude Maxwell
Member: Cr Shona Browne

Chief Executive's Performance Committee
Chair: Mayor David Moore
Member: Deputy Mayor Maude Maxwell
Member: Cr Steve Nelson
Member: Cr Shona Browne
Independent Advisor: Greg Tims

Executive Leadership Team

Stace Lewer

Chief Executive Officer

The Chief Executive creates the teams and structures to put into action the direction provided by elected members. Together, the leadership team implement the decisions of Council, provide advice to Councillors on managing the activities of the organisation effectively and efficiently, plan and provide accurate reports on the financial and service performance of Council, employ and lead staff.

Antoinette Campbell

Group Manager - Strategy & Development and District Civil Defence Controller

The Strategy and Development portfolio includes all things planning, development and rules. This includes long-term and annual planning, spatial and land-use planning, assets planning, building and resources consents, environmental health and compliance, animal control, economic development, policies and bylaws, and planning for our public spaces and places.

Nathan Hughes

Group Manager - Service Delivery

The Service Delivery portfolio covers operations and projects for council infrastructure, three waters (wastewater, stormwater and water supply), roads and transport, rubbish and recycling, parks and reserves, operations of the new harbour and Te Tāhuhu o Te Rangi the Ōpōtiki District library.

Rachael Burgess

Group Manager - Business Support

The Business Support portfolio is responsible for the efficient management of the Council's finance, property, governance, communications, information technology, human resources, and customer service operations including isite and events.

Our community priorities and strategic goals

Our organisation structure ensures we're ready to support new opportunities for our district with clear and logical links between our community priorities and the strategic direction and goals Council has set. This alignment enables us to be more effective in meeting community needs while working within budget limitations.

WHAKAAROTAU TUATAHI

Strong relationships and partners

We strive to establish, develop and maintain genuine relationships with iwi and hapū, community groups and stakeholders.

This is a priority because:
As a council, we recognise the importance of relationships of purpose and the value in working with partners toward shared outcomes. Our community wants Council to have a meaningful relationship with mana whenua. There is an understanding that strong relationships are essential, in the achievement of all our priorities.

Our strategic goals:

- Build respectful relationships with partners through engagement
- Ensure our service delivery aligns with supporting shared outcomes for our partners
- Align how we deliver services to better support shared outcomes for partners
- Simplify our regulatory processes to enable development and the priorities of iwi
- Influence and advocate as a collective to central government and other stakeholders.

WHAKAAROTAU TUARUA

Investment in our district

We advocate for and attract high-quality investment across our district.

This is a priority because:
Investment in our district will support growth and create sustained well-being for our communities. Council's role is to create relationships and connections to drive opportunities. We recognise increased commercial and business activity drives jobs and well-being for our people. Our community sees the important role investment can make in achieving prosperity.

Our strategic goals:

- Ensure mechanisms which support investment (e.g., spatial plan, district plan, masterplans) are developed, understood, and fit for purpose
- Be well informed and prepared to act on opportunities with a clear understanding of the long term costs and returns from the investment
- Align decisions and actions to support a return on current investments
- Implement processes to enable future investment to contribute to the four well-beings for our district.

WHAKAAROTAU TUATORU

Well-being is valued

We value the well-being, toi ora and engagement of all our communities, now and into the future.

This is a priority because:
Council is committed to making decisions which are informed by our communities through timely engagement and communication. Our overarching role as a council is to ensure the services, facilities, and projects we deliver support and enhance the well-being of our community. This includes visible and informed advocacy of the needs of our district.

Our strategic goals:

- Continue to deliver our core services and provide opportunities for our community to come together
- Ensure our places and spaces support and enhance well-being and toi ora
- Implement mechanisms to support equitable and informed decision making
- Advocate and support others to enhance the well-beings of our district.

WHAKAAROTAU TUAWHA

Our communities are resilient

We support our communities to make informed decisions about resilience and adaptation.

This is a priority because:
Our communities are aware of climate change and want to better understand the risks in order to be prepared, respond, and recover. Council is taking a proactive approach to understand the implications and financial responsibilities and ensuring our communities are not burdened with the impact.

Our strategic goals:

- Have an understanding of the risks facing our communities and work with others to proactively address these risks
- Enable emergency management to be well planned and delivered using a strengths-based model for our communities
- Ensure strategic infrastructure is identified, planned for, and prioritised
- Support our communities to adapt and change as needed through our regulatory and planning processes.

WHAKAAROTAU TUARIMA

Growth is sustained over time

We plan for a district which is future focused and ready for growth

This is a priority because:
Our district is growing and there is a demand for a range of housing options. We understand the benefit that housing options brings to the district, such as supporting business growth and jobs, and providing security for our whānau. Council wants to enable development to occur within the district, this includes careful planning and development of supporting infrastructure.

Our strategic goals:

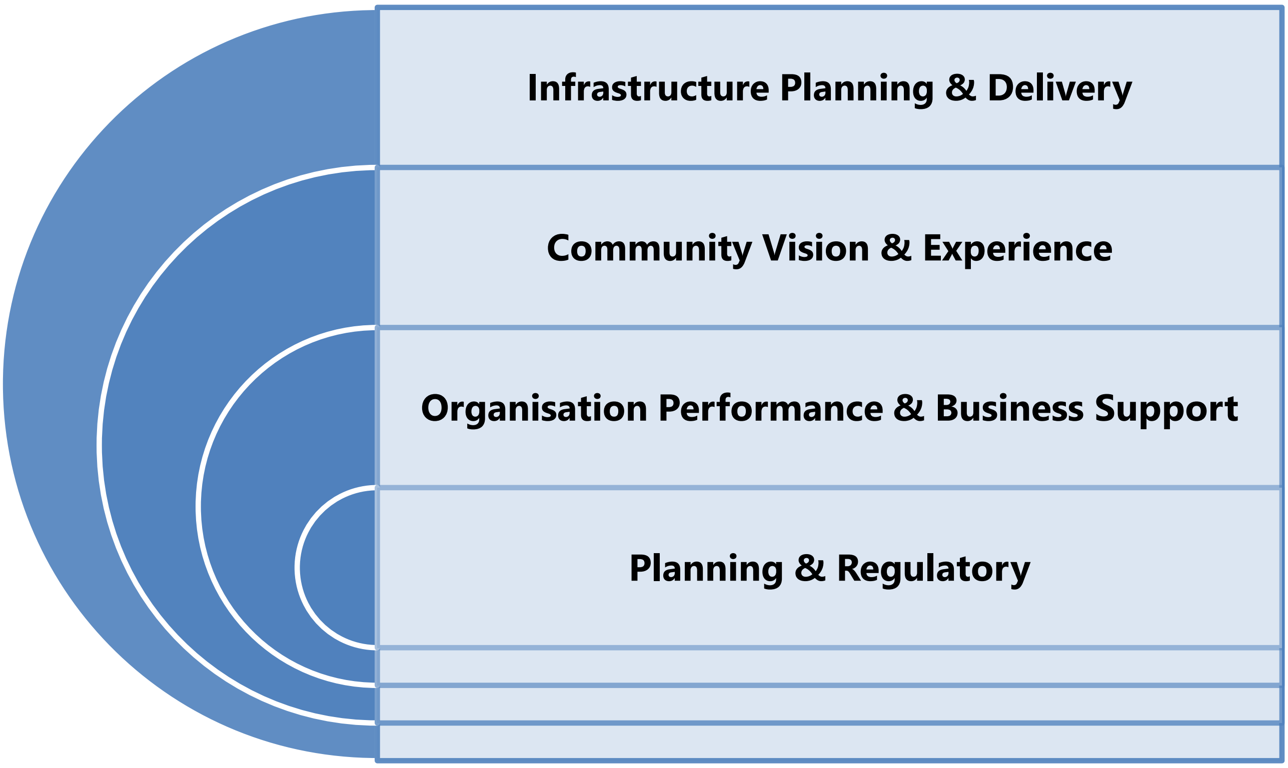
- Understand the drivers to support growth and utilise the mechanisms we have within our sphere of influence (e.g. targeted rates, development contributions)
- We work toward limiting land banking through rating mechanisms
- Support and advocate for workforce development and innovation across the district
- Promote our CBD to be a community hub and service centre for our district and wider
- Ensure our polices and strategies for planning and infrastructure prioritise growth and development in identified areas.

Council Activities

This section explains the Council's significant activities and how they contribute to the district's future. Information is provided about how the Council plans, manages, delivers and funds the activities it is involved in.

Activity Groups

All of Council's activities contribute toward the four well-beings in the Local Government Act: social, cultural, environmental, economic. Council has identified all of its activities fit into one of four activity groups:



All four activity groups contribute toward achieving and enabling each of the four well-beings and all activities contribute toward achieving our Community Priorities. But when we break it down into individual activities, the work fits into one group more than another and aligns with one Community Priority more than another.

Our activity structure relates to each of our Community Priorities and is geared toward achieving our vision of a 'Strong Community, Strong Future'.

A guide to the groups of activities

Council services have been banded together into groups of activities. An example of this is Stormwater, Harbour and Wharf, Solid Waste. All of these activities come under the group Infrastructure Planning and Delivery. There are four groups with a total of 21 activities. Each group is introduced and then the activities that make up that group follow.

What we do and why

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

Contribution to Community Outcomes

Each activity within the group contributes to specific community outcomes. Look for the icons to see which outcomes relate to a particular activity.

Levels of service

This section specifies what level of service the Council will provide for a particular activity and states how performance will be measured over time by providing Strategic Goals, Performance Measures and specific performance targets. Collectively, these provide an understanding of the levels of service Council intends to provide for groups of activities.

What negative effects will the activities have?

It is the Council's job to consider whether there are any significant negative effects (social, economic, environmental or cultural) for each of the activities it is involved in. For each activity, we list any potential negative effects and how we plan to minimise any effects should they occur.

Key Projects and Programmes

Where applicable the key projects and programmes of work to be provided.

Financial Information

The financial information provided is a set of financial forecasts for the activity. The following is provided:

- Statement of proposed capital expenditure
- Funding Impact Statement.

Council activities

Infrastructure Planning & Delivery

- Water Supply
- Wastewater
- Stormwater
- Harbour & Wharf
- Land Transport
- Solid Waste
- Parks & Reserves

Community Vision & Experience

- Leadership & Governance
- Economic Development
- Social Development
- Strategic Planning
- Community Facilities

Organisational Performance & Business Support

- Finance
- Corporate Services
- Procurement
- Emergency Management

Planning & Regulatory

- Planning
- Building
- Monitoring & Complaince
- Environmental Health
- Enforcement

Infrastructure Planning and Delivery

Why we provide this group of activities:

This group of activities has two major components. One is infrastructure “Delivery”, and this is often seen as the “on-the-ground, out and about” work councils do. You have probably seen council staff mowing reserves, fixing water leaks, clearing the roads after a slip – that type of work is what this activity covers.

In addition to the “Delivery”, this activity also includes infrastructure “Planning”. A large part of this activity is dedicated to planning out the renewals and upgrade work of existing infrastructure, identifying locations where new infrastructure could go and working with other parts of the organisation to understand if population growth is going to require more infrastructure across the district.

This group maintains the built assets around the district, which everyone is able to access and enjoy.

Significant activities in this group:

- Water Supply
- Wastewater
- Stormwater
- Harbour & Wharf
- Land Transport
- Solid Waste
- Parks & Reserves.

Community Priorities This group of activities primarily contributes to the following community priorities and goals:	**How this activity contributes**
Well-being is valued • Continue to deliver our core services and provide opportunities for our community to come together • Ensure our places and spaces support and enhance well-being and toi ora.	• Safe drinking water, safe wastewater networks and sanitary solid waste services are delivered to the community, and this supports key public health outcomes • Parks, reserves and harbour and wharf assets are safe, enjoyable and maintained to an acceptable standard.
Our communities are resilient • Ensure strategic infrastructure is identified, planned for and prioritised.	• We understand our strategic infrastructure must be maintained to an acceptable standard including the land transport network • Water, stormwater and wastewater networks are maintained and responded to in a timely manner, as they are lifeline utilities for the community.

Potential negative effects

The well-beings that relate to this group of activities are	**Potential negative effect**
Environmental	• Wastewater inflows could exceed the capacity of the wastewater treatment plan, if population/household growth levels increase to an unmanageable level • Groundwater extraction to a level which exceeds recharge rates could have an effect on aquifers.
Social	• Above ground infrastructure assets (e.g., reserve, wharfs, parks) which are not safe to use for the public can reduce social wellbeing.
Economic	• Inadequate investment in key infrastructure can lead to greater renewal costs over the life of the assets, which can lead to inequitable costs passed onto the community.

Water Supply

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Drinking Water – Customer Satisfaction (Mandatory DIA KPI #4)	The total number of complaints received by Council about any of the following expressed per 1000 connections to Council's networked reticulation system.				
	Drinking water clarity	1/1000 connections	<5/1000 connections	<5/1000 connections	<5/1000 connections
	Drinking water taste	0	<5/1000 connections	<5/1000 connections	<5/1000 connections
	Drinking water odour	0	<5/1000 connections	<5/1000 connections	<5/1000 connections
	Drinking water pressure or flow	<2/1000 connections	<5/1000 connections	<5/1000 connections	<5/1000 connections
	Continuity of supply	0	<5/1000 connections	<5/1000 connections	<5/1000 connections
	Council's response to any of these issues	0	<3/1000 connection	<3/1000 connection	<3/1000 connections

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Drinking Water – Safety of Drinking Water (Mandatory DIA KPI #1)	The extent to which Council's drinking water supply complies with: Part 4 of the drinking water standards (bacteria compliance criteria); and Part 5 of the drinking water standards (protozoal compliance criteria).				
	Ōpōtiki - Bacterial	No reporting data	No target set	N/A	No target set
	Ōpōtiki - Protozoal	No reporting data	No target set	N/A	No target set
	Te Kaha - Bacterial	No reporting data	No target set	N/A	No target set
	Te Kaha - Protozoal	No reporting data	No target set	N/A	No target set

	Ōhiwa - Bacterial	No reporting data	No target set	N/A	No target set
	Ōhiwa - Protozoal	No reporting data	No target set	N/A	No target set
	Ōpōtiki Water Supply - Population 4530				
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.10.1 T3 Bacterial Rules	Almost met	No target set	Almost meet	No target set
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.10.2 T3 Protozoal Rules	All met	No target set	Will meet	No target set
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.11.5 D3.29 Microbiological Monitoring Rules	All met	No target set	Will meet	No target set
	Te Kaha Water Supply - Population 200				
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.7.1 Treatment Monitoring Rules	Partially met	No target set	Will partially meet	No target set
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.7.2 T2 Filtration Rules	Partially met	No target set	Will partially meet	No target set
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.7.3 T2 UV Rules	Partially met	No target set	Will partially meet	No target set
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.7.4 T2 Chlorine Rules	Partially met	No target set	Will partially meet	No target set
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.8 D2.1 Distribution System Rule	All met	No target set	Will meet	No target set
	Ohiwa Water Supply – Population 50				
	The extent to which Council's drinking water supply complies	All met	No target set	Will meet	No target set

	with the Drinking Water Quality Assurance Rules - 4.4 T1 Treatment Rules				
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.5 D1.1 Distribution System Rules	All met	No target set	Will meet	No target set

Outcome or priority for action	**Measure of success**	**Achieved 2024/25**	**Targets 2025/26**	**Expected Achievement 2025/26**	**Targets 2026/27**
Drinking Water – Fault Response Times (Mandatory DIA KPI #3)	Fault response times:				
	Median response time to attend urgent callouts	11 minutes	<4 hours	<4 hours	<4 hours
	Median response time to resolve urgent callouts	1 hour and 47 minutes	<1 day	<1 day	<1 day
	Median response time to attend non-urgent callouts	15 minutes	<1 working day	<1 working day	<1 working day
	Median response time to resolve non-urgent callouts	6 hours and 48 minutes	<3 working days	<3 working days	< 3 working days
Drinking Water – Demand Management (Mandatory DIA KPI #5)	Average consumption of drinking water per day per resident.	Ōpōtiki – 325L Te Kaha – 254L Ohiwa - 303L	<400L	<400L	<400L

Outcome or priority for action	**Measure of success**	**Achieved 2024/25**	**Targets 2025/26**	**Expected Achievement 2025/26**	**Targets 2026/27**
Drinking Water – Maintenance of Reticulation Network (Mandatory DIA KPI #2)	Percentage of real water loss from networked reticulation system. Council uses the 'LEAK S' software to calculate water losses in accordance with DIA water loss measure guidance.				
	Ōpōtiki	23.17%	<10%	>10%	<10%
	Te Kaha	20.1%	<10%	>10%	<10%
	Ohiwa	9.7%	No target set	<10%	No target set

Key Capital Projects

	LTP 2027	Annual Plan 2027	Difference	Comments
LOS				
Hukutaia - Water Supply LOS and Resilience - 2 - Design Phase	162	162	-	
Te Kaha - Water Treatment Plant Relocation - 3 - Construction	1,359	1,359	-	
Other	-	(153)	(153)	estimate of project timing
LOS Total	**1,520**	**1,368**	**(153)**	
Renewal				
Ohiwa - Water Reticulation Renewals	6	6	-	
Ohiwa - Water Treatment Renewals	2	2	-	
Hukutaia - Reticulation Renewals	81	81	-	
Opotiki Town - Otara Booster Station Renewals and Pumps	12	12	-	
Opotiki Town - Water Reticulation Renewals	72	72	-	
Opotiki Town - Water Treatment Renewals	75	75	-	
Te Kaha - Water Reticulation Renewals	24	24	-	
Te Kaha - Water Treatment Renewals	22	22		
Opotiki Town - Water Reticulation Renewals - 5.8km DN300 uPVC WTP to Ford Street - 2 - Construction	-	1,600	1,600	Project brought forward
Other	-	(29)	(29)	estimate of project timing
Renewal Total	**294**	**1,866**	**1,571**	
Grand Total	**1,815**	**3,233**	**1,419**	

Funding Impact Statement for 2026/27 for Water Supply

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	248	251	32
Targeted Rates	1,402	1,479	1,537
Subsidies and grants for operating purposes	-	-	-
Fees and charges	590	611	528
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**2,240**	**2,342**	**2,097**
Applications of operating funding			
Payments to staff and suppliers	1,063	1,059	1,110
Finance costs	182	173	231
Internal charges and overheads applied	326	338	333
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**1,572**	**1,570**	**1,674**
Surplus / (deficit) of operating funding (A-B)	**668**	**772**	**423**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(115)	1,043	2,811
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**(115)**	**1,043**	**2,811**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	157	1,520	1,368
• to replace existing assets	396	294	1,866
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**552**	**1,815**	**3,233**
Surplus / (deficit) of capital funding (C-D)	**(668)**	**(772)**	**(423)**
Funding balance ((A-B) + (C-D))	**-**	**(0)**	**0**

Wastewater

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Wastewater – Customer Satisfaction (Mandatory DIA KPI #4)	The total number of complaints received by Council about any of the following:				
	a) sewerage odour	<0/1000 connections	<5/1000 connections	<5/1000 connections	<5/1000 connections
	b) sewerage system faults	<7/1000 connections	<10/1000 connections	<10/1000 connections	<10/1000 connections
	c) sewerage system blockages	<4/1000 connections	<10/1000 connections	<10/1000 connections	<10/1000 connections
	d) Council's response to issues with its sewerage system	<1/1000 connections	<2/1000 connections	<2/1000 connections	<2/1000 connections
	expressed per 1000 connections to Council's sewerage system.				
Wastewater – Fault Response Time (Mandatory DIA KPI #3)	Median response time to attend to sewerage overflows resulting from a blockage or other fault in the Council's sewerage system.	22 Minutes	<4 hours	>4 hours	<4 hours
	Median response time to resolve a sewerage overflow resulting from a blockage or other fault in the Council's sewerage system.	2 hours 53 minutes	<2 days	<2 days	<1 days

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Wastewater – System Adequacy (Mandatory DIA KPI #1)	Number of sewage overflows into habitable buildings due to faults in the wastewater system.	0	0	0	0
	The number of dry weather overflows from Council's sewerage system expressed per 1000 sewerage connections to that sewerage system.	<2/1000 connections	<3	<3	<3
Wastewater – Discharge compliance (Mandatory DIA KPI #2)	Compliance with Council's resource consents for discharge from its sewage system, measured by the number of				
	a) abatement notices	1	1	1	0
	b) infringement notices	0	0	0	0
	c) enforcement orders	0	0	0	0
	d) convictions	0	0	0	0
	received by Council in relation to those resource consents.				

Key Capital Projects

	LTP 2027	Annual Plan 2027	Difference	Comments
LOS				
Opotiki Town - Wastewater Pump Station 01 Potts Avenue - Upgrade	781	780	-	
Opotiki Town - WWTP - Stage 3 - Detailed Design	-	257	257	Timing of project was pushed back from Y2
Opotiki Town - WWTP - Stage 4a - Construction - Early Works	809	924		
Other		(58)	(58)	estimate of project timing
LOS Total	**1,589**	**1,904**	**314**	
Renewal				
Opotiki Town - Reticulation Rehabilitation - 3 - Construction	1,201	1,201	-	
Opotiki Town - Wastewater Reticulation Renewals	81	81	-	
Opotiki Town - Wastewater Treatment Renewals	49	49	-	
Waihau Bay - Wastewater Reticulation Renewals	6	6	-	
Waihau Bay - Wastewater Treatment Renewals	1	1	-	
Other		(133)	(133)	estimate of project timing
Renewal Total	**1,338**	**1,205**	**(134)**	
Grand Total	**2,928**	**3,108**	**181**	

Funding Impact Statement for 2026/27 for Wastewater

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	423	509	264
Targeted Rates	1,061	1,220	1,111
Subsidies and grants for operating purposes	-	-	-
Fees and charges	5	5	5
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**1,489**	**1,734**	**1,380**
Applications of operating funding			
Payments to staff and suppliers	595	504	706
Finance costs	397	499	386
Internal charges and overheads applied	298	309	302
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**1,291**	**1,312**	**1,395**
Surplus / (deficit) of operating funding (A-B)	**198**	**422**	**(15)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	557	468	405
Increase (decrease) in debt	1,671	2,037	2,718
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**2,228**	**2,505**	**3,123**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	1,874	1,589	1,904
• to replace existing assets	552	1,338	1,205
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**2,426**	**2,928**	**3,108**
Surplus / (deficit) of capital funding (C-D)	**(198)**	**(422)**	**15**
Funding balance ((A-B) + (C-D))	**-**	**(0)**	**0**

Stormwater

Levels of Service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Stormwater – System Adequacy (Mandatory DIA KPI #1)	The number of flooding events that occur in the district. N.B. The Department of Internal Affairs describes a flooding event as an overflow of stormwater from a territorial authority's stormwater system that enters a habitable floor.	0	0	0	0
	For each flooding event, the number of habitable floors affected (expressed per 1000 properties connected to Council's stormwater system).	0/1000 connections	0/1000 connections	0/1000 connections	0/1000 connections

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Stormwater – Response times (Mandatory DIA KPI #3)	Median response time to attend a flooding event, from notification to personnel on site. N.B. The Department of Internal Affairs describes a flooding event as an overflow of stormwater from a territorial authority's stormwater system that enters a habitable floor.	0	<4 hours	0	<4 hours
Stormwater – Customer Satisfaction (Mandatory DIA KPI #4)	Number of complaints received about the performance of the stormwater system per 1000 connections to the Council's stormwater system.	<10/1000 connections	<10/1000 connections	14/1000 connections	<10/1000 connections
Stormwater – Discharge compliance (Mandatory DIA KPI #2)	Compliance with Council's resource consents for discharge from its stormwater system, measured by the number of:				
	a) abatement notices	0	0	0	0
	b) infringement notices	0	0	0	0
	c) enforcement orders	0	0	0	0
	d) convictions	0	0	0	0
	received by Council in relation to those resource consents.				

Key Capital Projects

	LTP 2027	Annual Plan 2027	Difference	Comments
LOS				
Opotiki Town - Rural to Urban Flood Protection - SH 2 Culvert Upgrade - 2- Consent and Approvals	27	27	-	
Opotiki Town - Stormwater Portable Pumps and Permanent Sumps - 2 - Sump Construction	135	135	-	
Opotiki Town - Stormwater Portable Pumps and Permanent Sumps - 4 - New Pump/s Purchase	539	539		
Other		(70)	(70)	estimate of project timing
LOS Total	**701**	**631**	**(70)**	
Renewal				
Opotiki Town - Stormwater Drainage Renewals	24	24	-	
Opotiki Town - Stormwater Pump Stations - Renewals	22	22	-	
Opotiki Town - Stormwater Reticulation Renewals	81	81	-	
Other		(13)	(13)	estimate of project timing
Renewal Total	**126**	**113**	**(13)**	
Grand Total	**827**	**744**	**(83)**	

Funding Impact Statement for 2026/27 for Stormwater

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	695	794	767
Targeted Rates	186	204	230
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**881**	**997**	**997**
Applications of operating funding			
Payments to staff and suppliers	382	436	619
Finance costs	137	152	123
Internal charges and overheads applied	153	158	155
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**672**	**746**	**896**
Surplus / (deficit) of operating funding (A-B)	**210**	**251**	**101**
Sources of capital funding			
Subsidies and grants for capital expenditure	664	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	309	576	643
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**973**	**576**	**643**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	1,106	701	631
• to replace existing assets	78	126	113
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**1,184**	**827**	**744**
Surplus / (deficit) of capital funding (C-D)	**(210)**	**(251)**	**(101)**
Funding balance ((A-B) + (C-D))	**-**	**(0)**	**(0)**

Harbour & Wharf

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Harbour & Wharf – Customer Satisfaction	Annual survey of Harbour & Wharf users – Customer satisfaction	Not measured	N/A	No target set for 2025/26 year	75%
Harbour / Wharf facilities are safe to use	Percentage of actions identified in the Agreed Maintenance & operations plan for the year that have been completed. This identifies the total annual actions required. Actions are required within specification and budget.	Not measured	N/A	No target set for 2025/26 year	75%
	Maintain Harbour & Wharf in accordance with resource consent, measured by the number of:				
	a) abatement notices	Not measured	N/A	No target set for 2025/26 year	0
	b) infringement notices	Not measured	N/A	No target set for 2025/26 year	0
	c) enforcement orders	Not measured	N/A	No target set for 2025/26 year	0
	d) convictions	Not measured	N/A	No target set for 2025/26 year	0
	received by Council in relation to those resource consents.				

Funding Impact Statement for 2026/27 for Harbour & Wharf

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	180	1,081	33
Targeted Rates	34	196	7
Subsidies and grants for operating purposes	613	-	1,000
Fees and charges	-	417	235
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**827**	**1,694**	**1,274**
Applications of operating funding			
Payments to staff and suppliers	1,125	1,569	1,462
Finance costs	35	57	13
Internal charges and overheads applied	83	86	83
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**1,243**	**1,712**	**1,558**
Surplus / (deficit) of operating funding (A-B)	**(417)**	**(18)**	**(284)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	417	18	6
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**417**	**18**	**6**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	(278)
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**-**	**-**	**(278)**
Surplus / (deficit) of capital funding (C-D)	**417**	**18**	**284**
Funding balance ((A-B) + (C-D))	**-**	**(0)**	**0**

Land Transport

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/26
Land Transport – Response to Service Requests (Mandatory DIA KPI #5)	Percentage of requests relating to roads and footpaths that are responded to within timeframes set in Long Term Plan:				
	Urgent requests within 1 day	100%	95%	>95%	95%
	Non-urgent requests within 4 working days	99%	90%	>90%	90%
Land Transport – Road Maintenance (Mandatory DIA KPI #3)	Percentage of sealed road network resurfaced.	4.34%	>5%	<5%	>5%
Land Transport – Road Condition (Mandatory DIA KPI #2)	The average quality of a ride on a sealed local road network, measured by the smooth travel exposure.	90%	N/A	Testing completed, waiting results.	N/A
Land Transport – Road Safety (Mandatory DIA KPI #1)	Change from previous year in number of fatalities and serious injury crashes on Council maintained roads.	Zero fatalities 5 serious injuries	Target for reducing the number of serious injuries and fatalities = no increase and a general declining trend	Not achieved	Target for reducing the number of serious injuries and fatalities = no increase and a general declining trend

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/26
Land Transport – Footpaths (Mandatory DIA KPI #4)	Percentage of footpaths in Ōpōtiki district that fall within the level of service or service standard for the condition of footpaths as set in plans.	98%	Target footpath condition rating (as set in Activity Management Plan) ≥ 90%	Footpath condition assessment not yet completed	Target footpath condition rating (as set in Activity Management Plan) ≥ 90%

Key Capital Projects

	LTP 2027	Annual Plan 2027	Difference	Comments
LOS				
Emergency Events - Major Events Reserve	53	53	-	
Seal extensions	212	212	-	
Emergency Events	53	53	-	
ODC Local Share Minor Improvements	340	340	(1)	
LOS Total	**659**	**658**	**(1)**	
Renewal				
CBD Kerb & Channel	34	34	-	
Council site access roads	16	16	-	
Drainage Renewals	139	139	-	
Footpath renewals	31	62	31	
Sealed Road Pavement Rehabilitation	668	666	(1)	
Sealed Road Resurfacing	795	1,586	792	Additional NZTA funding approved
Structures Components Replacement	56	56	-	
Traffic Services Renewal	50	50	-	
Unsealed Road Metalling	199	199	-	
Renewal Total	**1,987**	**2,808**	**821**	
Growth				
Transport Hukutaia Growth - Minor Road Safety Improvements	**159**	159	-	
Growth Total	**159**	**159**	**-**	
Grand Total	**2,805**	**3,624**	**819**	

Funding Impact Statement for 2026/27 for Land Transport

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,462	2,813	3,974
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	2,421	2,496	2,491
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**4,883**	**5,308**	**6,464**
Applications of operating funding			
Payments to staff and suppliers	3,274	3,373	3,369
Finance costs	108	134	54
Internal charges and overheads applied	1,148	1,189	1,185
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**4,530**	**4,696**	**4,608**
Surplus / (deficit) of operating funding (A-B)	**354**	**612**	**1,856**
Sources of capital funding			
Subsidies and grants for capital expenditure	1,453	1,612	2,227
Development and financial contributions	-	-	-
Increase (decrease) in debt	773	581	(459)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**2,226**	**2,193**	**1,768**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	159	159
• to improve the level of service	646	659	658
• to replace existing assets	1,934	1,987	2,808
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**2,580**	**2,805**	**3,624**
Surplus / (deficit) of capital funding (C-D)	**(354)**	**(612)**	**(1,856)**
Funding balance ((A-B) + (C-D))	**-**	**-**	**(0)**

Solid Waste

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Solid Waste facilities and services that meet current and future needs.	Number of justified complaints received about kerbside refuse and recycling collection service. (Note: service conditions outlined on brochure delivered annually)	2	<20	<20	<20
	Customer satisfaction rating of waste transfer stations good or better.	69%	>80%	<80%	>80%
	Percentage of actions identified in the Waste Management and Minimisation Plan for the year that have been completed. This identifies the total annual actions required. Actions are required within specification and budget.	83%	75%	Actions carried from the previous WMMP include: 1. Develop a data strategy that is aligned with the national waste data framework. 2. Management of farm waste. 3. Peak season waste management. 4. Working proactively with commercial and community stakeholders.	75%

Key Capital Projects

	LTP 2027	Annual Plan 2027	Difference	Comments
Renewal				
Opotiki Town - RRC improved workstation flow	31	31	-	
Opotiki Town - RRC upgrades for resource consent compliance	52	52	-	
Opotiki Town RRC layout upgrade (existing greenwaste gravel pavement)	10	10	-	
Te Kaha - RRC improved workstation flow	5	5	-	
Te Kaha - RRC upgrades for resource consent compliance	16	16	-	
Waihau Bay - RRC upgrades for resource consent compliance	16	16	-	
Waihau Bay hardstand and building expansion	52	52	-	
Renewal Total	**182**	**182**	**-**	
LOS				
Opotiki Town - RRC bays (existing)	31	31	-	
Opotiki Town - RRC fencing replacement	10	10	-	
Opotiki Town - RRC hardstand (pavement for existing bays)	10	10	-	
Opotiki Town - RRC renewals	37	36	-	
Te Kaha - RRC hardstand (pavement for existing bays)	10	10	-	
Te Kaha - RRC renewals	42	42	-	
Waihau Bay - RRC fencing replacement	16	16	-	
Waihau Bay - RRC renewals	16	16	-	
Waihau Bay RRC bays (existing)	16	16	-	
Waihau Bay RRC hardstand (pavement for existing bays)	31	31	-	
LOS Total	**220**	**219**	**-**	
Grand Total	**402**	**402**	**-**	

Funding Impact Statement for 2026/27 for Solid Waste

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,084	2,424	2,109
Targeted Rates	557	549	617
Subsidies and grants for operating purposes	-	-	-
Fees and charges	516	527	417
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**3,157**	**3,500**	**3,144**
Applications of operating funding			
Payments to staff and suppliers	2,342	2,578	2,612
Finance costs	13	18	(1)
Internal charges and overheads applied	562	582	571
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**2,917**	**3,178**	**3,182**
Surplus / (deficit) of operating funding (A-B)	**240**	**322**	**(38)**
Sources of capital funding			
Subsidies and grants for capital expenditure	10	10	10
Development and financial contributions	-	-	-
Increase (decrease) in debt	235	69	430
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**245**	**80**	**440**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	189	182	182
• to replace existing assets	296	220	219
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**485**	**402**	**402**
Surplus / (deficit) of capital funding (C-D)	**(240)**	**(322)**	**38**
Funding balance ((A-B) + (C-D))	**-**	**(0)**	**(0)**

Parks & Reserves

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Parks & Reserves - Customer satisfaction*	% of community satisfied with the provision of Parks & reserves in annual surveys.	53%	75%	<75%	75%
Parks & Reserves – Standard of playgrounds	% of play equipment compliant with NZS 5828 or relevant standard. N.B The NZS 5828 standard is intended to promote and encourage the provision and use of playgrounds that are well designed, well-constructed, well maintained, innovative and challenging.	79%	85%	Compliance target met	85%

*For reserves provided to the Crown for Treaty Settlement redress – may not be administered by Council in the future.

Key Capital Projects

	LTP 2027	Annual Plan 2027	Difference	Comments
Growth				
Hukutaia Domain Expansion	200	200	-	
Waiotahei Drifts (New)	261	261	-	
Growth Total	**461**	**461**	**-**	
LOS				
Ohiwa/Waiotahe Cycleway New	53	53	-	
LOS Total	**53**	**53**	**-**	
Renewal				
Airport Renewals	2	2	-	
Cemetery Renewals	10	10	-	
Cycle Trails Renewals	53	53	-	
Parks & Reserves - Planned Renewals	52	52	-	
Playground Equipment Replacement	26	26	-	
Toilet Upgrade - Hukuwai Beach	156	156	-	
Toilet Upgrade - Surf Club	156	156	-	
Renewal Total	**457**	**457**	**-**	
Grand Total	**971**	**971**	**-**	

Funding Impact Statement for 2026/27 for Parks & Reserves

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,534	1,683	1,736
Targeted Rates	131	131	118
Subsidies and grants for operating purposes	26	52	-
Fees and charges	189	194	171
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	64	66	4
Total - Sources of operating funding (A)	**1,944**	**2,125**	**2,028**
Applications of operating funding			
Payments to staff and suppliers	1,163	1,202	1,474
Finance costs	116	161	77
Internal charges and overheads applied	581	601	587
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**1,860**	**1,963**	**2,138**
Surplus / (deficit) of operating funding (A-B)	**84**	**162**	**(110)**
Sources of capital funding			
Subsidies and grants for capital expenditure	258	42	42
Development and financial contributions	-	-	-
Increase (decrease) in debt	666	766	1,037
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**924**	**809**	**1,079**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	515	461	460
• to improve the level of service	327	53	53
• to replace existing assets	166	457	456
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**1,008**	**971**	**970**
Surplus / (deficit) of capital funding (C-D)	**(84)**	**(162)**	**110**
Funding balance ((A-B) + (C-D))	**-**	**0**	**(0)**

Community Vision and Experience

Why we provide this group of activities:

This group of activities provides the mechanisms to enable the council to plan for the future and inform the other parts of the organisation which direction we are headed in. It is responsible for ensuring Elected Members are informed of local, regional and national policies and legislative requirements.

This group is also responsible for ensuring our Community Facilities are working effectively and efficiently for the public each day (e.g., pavilions for hire, the library, public toilets).

The significant activities in this group are ensuring governance of the Council is effective and efficient, building relationships with iwi, hapū and key stakeholders, contributing toward the economic development and strategic planning of the district, providing safe and welcoming community facilities for the community to use and recreate.

Significant activities in this group:

- Leadership and Governance
- Economic Development
- Social Development
- Strategic Planning
- Community Facilities.

Community Priorities	**How this activity contributes**
This group of activities primarily contributes to the following community priorities and goals:	
Strong relationships and partners • Build respectful relationships with partners through engagement • influence and advocate as a collective to central government and other stakeholders.	• Ensure effective and fair community representation and support • Discharge our statutory obligations under the Local Government Act 2002 to provide for democratic decision making • Ensure our policies and plans are integrated and informed by mana whenua, iwi and hapū, and wider community stakeholders.
Investment in our district • Be well informed and prepared to act on opportunities with a clear understanding of the long term costs and returns from the investment.	• Consider the community at large when interacting with stakeholders, funders, land developers and mana whenua and ensure genuine engagement informs and contributes toward council plans and policies.
Well-being is valued • Ensure our places and spaces support and enhance well-being and toi ora • Advocate and support others to enhance the well-beings of our district.	• Facilitate events and grants for the wider district to provide opportunities for the community to come together • Advocate to key stakeholders (e.g., regional council, central government agencies) to assist in the development and realising of economic, social, cultural and environmental well-being.

Potential negative effects

The well-beings that relate to this group of activities are	**Potential negative effect**
Cultural	• Ineffective engagement with mana whenua can lead to strained relationships, and council not meeting its obligations as a Te Tiriti o Waitangi partner • Community can become disillusioned with Council if community engagement is not shown throughout council/governance decision making process.
Social	• Community expectations around funding initiatives or community events may not be met • Community not satisfied with facilities provided by Council.
Economic	• Not aligning strategic priorities and economic development strategies to national and regional goals can result in council not being ready to move on investment opportunities which become available.

Leadership & Governance

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Equitable community involvement in decision making	Engage community for input to decision making in accordance with significance & engagement policy	100%	100%	100%	100%
Strong partner / key stakeholder relationships	Strong relationships with key stakeholders & Partners – Annual NPS (Net Promoter Score)	Achieved	Improve 5% from Baseline	Achieved	Baseline set – Annual NPS score
Governance strongly engaged in decision making	Councillor attendance at meetings/workshops	86%	80%	>80%	80%

Funding Impact Statement for 2026/27 for Leadership & Governance

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,059	1,139	1,007
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**1,059**	**1,139**	**1,007**
Applications of operating funding			
Payments to staff and suppliers	945	971	964
Finance costs	-	-	-
Internal charges and overheads applied	192	199	197
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**1,137**	**1,170**	**1,161**
Surplus / (deficit) of operating funding (A-B)	**(78)**	**(31)**	**(155)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	78	31	155
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**78**	**31**	**155**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**-**	**-**	**-**
Surplus / (deficit) of capital funding (C-D)	**78**	**31**	**155**
Funding balance ((A-B) + (C-D))	**-**	**(0)**	**-**

Economic Development

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Support employment opportunities	Council/community work programmes delivered that support engagement in employment.	4 Council or community programmes delivered	Funding provided to deliver 4 council or community programmes	Achieved	Funding provided to deliver 4 council or community programmes
Support the aspirations of Māori to develop their land.	Number of remissions applied to Māori Titled land blocks	29 development remissions applied to Māori Titled land blocks	5	>5	5
Enhance visitor economy	Promote tourism development for the district	Tourism advisory undertaken and action plan in early stages of development	Monitor & deliver against agreed action plan	Achieved	Monitor & deliver against agreed action plan
Clear economic development strategy	Develop and implement a strategy and annual work plan that supports and develops key sectors in the Eastern Bay economy to grow employment and wealth.	100%	90%	Achieved	90%

Key Capital Projects

	LTP 2027	Annual Plan 2027	Difference	Comments
LOS				
Event Equipment	10	10	-	
LOS Total	**10**	**10**	**-**	
Grand Total	**10**	**10**	**-**	

Funding Impact Statement for 2026/27 for Economic Development

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	622	673	574
Targeted Rates	113	117	115
Subsidies and grants for operating purposes	-	-	-
Fees and charges	92	94	91
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	29	29	31
Total - Sources of operating funding (A)	**855**	**913**	**810**
Applications of operating funding			
Payments to staff and suppliers	621	641	631
Finance costs	-	-	-
Internal charges and overheads applied	272	281	276
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**892**	**922**	**906**
Surplus / (deficit) of operating funding (A-B)	**(37)**	**(9)**	**(96)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	47	19	107
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**47**	**19**	**107**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	10	10	10
• to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**10**	**10**	**10**
Surplus / (deficit) of capital funding (C-D)	**37**	**9**	**96**
Funding balance ((A-B) + (C-D))	**-**	**0**	**-**

Social Development

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Grow expertise and understanding of the Treaty of Waitangi.	Treaty workshop training for ŌDC staff	100%	25% staff trained	>25%	25% staff trained
Support opportunities for communities coming together (Community priority 3, Goal 2)	Administer provision of community grants to support sports and creative outcomes.	4	4	4	4
	Number of community events facilitated by council.	12 events organised and delivered and over 28 community events supported and promoted	>5 events	>5 events	>5 events
Ensure places and spaces support community needs	Develop and implement a places and spaces strategy to support wellbeing and Toi Ora	100%	Monitor & deliver against agreed action plan	Achieved local and regional spaces and places strategies are providing clear guidance on implementation	Monitor & deliver against agreed action plan
Support well-being of our communities	Prepare and approve an overall well-being strategy, and measure / monitor.	100%	Approve well-being strategy	Achieved multiple strategies support well-being including spaces and places strategies and Waihau Bay masterplan	Implement and monitor well-being strategy

Funding Impact Statement for 2026/27 for Social Development

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	671	767	637
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	569	419	299
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**1,240**	**1,186**	**936**
Applications of operating funding			
Payments to staff and suppliers	1,231	1,146	973
Finance costs	-	-	-
Internal charges and overheads applied	59	62	61
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**1,290**	**1,208**	**1,034**
Surplus / (deficit) of operating funding (A-B)	**(50)**	**(21)**	**(98)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	50	21	98
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**50**	**21**	**98**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**-**	**-**	**-**
Surplus / (deficit) of capital funding (C-D)	**50**	**21**	**98**
Funding balance ((A-B) + (C-D))	**-**	**-**	**-**

Strategic Planning

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Policies are current & relevant	Review policies in accordance with ODC policy framework timelines	100%	100%	100%	100%
Eastern BOP Spatial plan developed	Spatial plan adopted, implemented & monitored (include growth for the district)	Achieved	Spatial Plan adopted	Achieved	Implementation actions delivered as agreed

Funding Impact Statement for 2026/27 for Strategic Planning

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,109	1,199	1,144
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**1,109**	**1,199**	**1,144**
Applications of operating funding			
Payments to staff and suppliers	980	1,013	1,109
Finance costs	-	-	-
Internal charges and overheads applied	211	219	211
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**1,191**	**1,232**	**1,320**
Surplus / (deficit) of operating funding (A-B)	**(82)**	**(33)**	**(176)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	82	33	176
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**82**	**33**	**176**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**-**	**-**	**-**
Surplus / (deficit) of capital funding (C-D)	**82**	**33**	**176**
Funding balance ((A-B) + (C-D))	**-**	**(0)**	**-**

Community Facilities

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Customer satisfaction – Recreation facilities	% of community satisfied with the provision of recreation facilities in annual surveys.	70%	75%	>75%	75%
Public convenience - Cleanliness	All public conveniences will be cleaned in accordance with agreed cleaning schedule	100%	99%	99%	99%
Customer satisfaction – Cemeteries	% of community satisfied with maintenance and tidiness of cemeteries.	65%	75%	<75%	75%
Customer satisfaction – Library	% of the community satisfied with the library facility and service.	86%	85%	>85%	85%
Library programmes	Number of library-facilitated programmes and MakerSpace programmes per year.	>15	15	Achieved	15
Library – Increased digital borrowing	Number of e-Items borrowed from Library	7125	6348	>6982	6982

Funding Impact Statement for 2026/27 for Community Facilities

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,112	1,199	1,121
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	359	367	358
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	16
Total - Sources of operating funding (A)	**1,471**	**1,566**	**1,496**
Applications of operating funding			
Payments to staff and suppliers	1,050	1,084	1,158
Finance costs	146	144	147
Internal charges and overheads applied	310	321	315
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**1,506**	**1,549**	**1,620**
Surplus / (deficit) of operating funding (A-B)	**(35)**	**17**	**(124)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	35	(17)	124
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**35**	**(17)**	**124**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**-**	**-**	**-**
Surplus / (deficit) of capital funding (C-D)	**35**	**(17)**	**124**
Funding balance ((A-B) + (C-D))	**-**	**(0)**	**(0)**

Organisational Performance and Business Support

Why we provide this group of activities:

This group of activities can be seen as the "engine room" of the Council organisation.

The main function of this group is ensuring Council is correctly and fairly gathering revenue and rates for all the activities it does each day (you can read about the specifics of that in the Revenue and Financing Policy).

Another major function of this group is corporate services. In order for our Emergency Management activity to function with enough people and technology, or our Parks and Reserves team to be equipped with the right gear, or for our Elected Members to make robust decisions, corporate services are always needed in the background to make sure it can all go ahead.

The significant activities included in this group are adhering to the Council's procurement policy and providing for social procurement outcomes, investigating shared service arrangements with other councils to seek out efficiencies for the organisation, and meeting safety requirement through training Council staff in emergency management and civil defence activities.

Significant activities in this group:

- Finance
- Corporate Services
- Procurement
- Emergency Management.

Community Priorities This group of activities primarily contributes to the following community priorities and goals:	**How this activity contributes**
Strong relationships and partners • Ensure our service delivery aligns with supporting shared outcomes for our partners.	• We investigate initiatives for goods, services and shared service arrangements with other councils which provide benefit to the organisation and the district over the long term.
Investment in our district • Align decisions and actions to support a return on current investments.	• We seek to ensure our investment strategies over the long term contributes toward wellbeing in the district, alongside seeking social outcomes through our procurement processes.
Our communities are resilient • Enable emergency management to be well planned and delivered using a strengths-based model for our communities.	• Council staff are trained and kept updated on best practice to ensure we can meet our emergency management obligations.
Growth is sustained over time • We work toward limiting land banking through rating mechanisms.	• We actively monitor our delivery of the capital programme as part of our corporate business, to ensure there is an organisation-wide view of progress made on key growth projects programmed for the district.

Potential negative effects

The well-beings that relate to this group of activities are	**Potential negative effect**
Social	• Not enabling transparent, social investment and procurement processes can potentially result in council not meeting its Local Government Act 2002 obligations to provide for social wellbeing.
Economic	• Not seeking opportunities which enable more efficient, cost-effective options for the organisation can lead to unnecessary costs being passed on to the ratepayer base.

Finance

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Adequate systems/controls in place	Number of actions generated from Risk & Assurance Committee meetings actioned within timeframes agreed at meeting.	Achieved	5	Achieved	5
	Internal audit reviews completed in 12-month period.	100%	1	Achieved	1
Return on Investment – council assets	Prepare and approve investment strategy, and measure / monitor.	100%	Create investment strategy	Not Achieved	Approve investment strategy

Corporate Services

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Collaboration with other councils	Investigate new joint initiatives for goods and service for BOPLASS councils.	11	Minimum of 4	>4	Minimum of 4
Customer Satisfaction - Public	Number of complaints received, as per Complaints Policy (as a percent of all recorded enquiries)	<1%	<3%	<1%	<3%
Working environment	Staff survey – Adequacy of their working environment at council	79%	60%	>60%	60%
Financial delivery	Measure % delivery of the capital programme, against the agreed LTP / AP	67%	70%	<70%	70%

Procurement

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Adherence to Procurement Policy	Number of direct approvals (approved by CE) over $50,000 as per paragraph 6.1 of Procurement Policy	2	<15	<15	<15
Social outcomes	Develop and measure social outcomes as part of the procurement policy	100%	Adopted updated procurement policy	Achieved	Monitor/measure social outcomes

Emergency Management

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Understand risks facing communities and proactively address	Minimum number of council-delivered initiatives to promote community resilience and safety, targeted towards evacuations.	4 initiatives delivered	4 initiatives delivered	4 initiatives delivered	4 initiatives delivered
Emergency management well planned and delivered using strengths-based model	30 Staff are fully trained for EOC, as an average over 12-month period.	26	30	27	30
	50% of Civil Defence function managers have completed training for those functions, as an average over 12-month period.	50%	50%	>50%	50%

Key Capital Projects

	LTP 2027	Annual Plan 2027	Difference	Comments
LOS				
New software systems and improvemen	31	31	-	
GIS improvements	21	21	-	
Intranet	33	33	-	
Learning Management System	8	8	-	
LOS Total	**94**	**94**	**-**	
Renewal				
Office Equipment Renewal	21	21	-	
ERP Replacement	125	125	-	
Hardware and Software Renewal	73	73	-	
Infrastructure Lifecycle	7	7	-	
Vehicle replacement	292	292	-	
Renewal Total	**518**	**518**	**-**	
Grand Total	**612**	**612**	**-**	

Funding Impact Statement for 2026/27 for Business Support

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	51	52	51
Internal charges and overheads recovered	5,285	5,476	5,358
Local authorities fuel tax, fines, infringement fees, and other receipts	14	15	104
Total - Sources of operating funding (A)	**5,351**	**5,543**	**5,513**
Applications of operating funding			
Payments to staff and suppliers	4,835	4,984	4,992
Finance costs	14	23	4
Internal charges and overheads applied	338	350	333
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**5,187**	**5,357**	**5,328**
Surplus / (deficit) of operating funding (A-B)	**164**	**186**	**185**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	380	426	427
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**380**	**426**	**427**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	113	94	94
• to replace existing assets	431	518	518
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**544**	**612**	**612**
Surplus / (deficit) of capital funding (C-D)	**(164)**	**(186)**	**(185)**
Funding balance ((A-B) + (C-D))	**-**	**-**	**0**

Planning and Regulatory

Why we provide this group of activities:

This group of activities ensures the district is making sure everyone is contributing toward safe buildings, fair planning rules, running compliant businesses, or having clean and healthy food available to purchase – if you have ever needed to apply for something to do on your property or in your business, you will be interacting with this group of activities.

The significant activities included in this group are meeting statutory policy and consenting functions under the Resource Management Act 1991 and Building Act 2004, providing for public health outcomes through environmental health, liquor licencing and food safety, provide for community safety through animal control functions and enforcement actions.

Significant activities in this group:

- Planning
- Building
- Monitoring and Compliance
- Environmental Health
- Enforcement.

Community Priorities This group of activities primarily contributes to the following community priorities and goals:	**How this activity contributes**
Strong relationships and partners • Simplify our regulatory processes to enable development and the priorities of iwi.	• Work toward providing a district plan which reflects iwi and hapū priorities, in order to expedite their development aspirations • have efficient processes consenting processes to enable development goals for the wider district.
Well-being is valued • Continue to deliver our core services and provide opportunities for our community to come together.	• Statutory timeframes for resource consents, building consents, regulatory applications and patrols are met efficiently to provide safe buildings and spaces for the district.
Our communities are resilient • Support our communities to adapt and change as needed through our regulatory and planning processes.	• Our district plan and local bylaws are updated consistently and regularly, to reflect legislative changes, environmental and weather events, changes in population demographics and social trends to reflect the district's needs.
Growth is sustained over time • Promote our CBD to be a community hub and service centre for our district and wider.	• Our CBD is maintained as a safe and vibrant service centre maintained through regular patrols, and monitoring of district-wide customer satisfaction metrics.

Potential negative effects

The well-beings that relate to this group of activities are	**Potential negative effect**
Social	• Maintaining social licence with the community while carrying out enforcement and monitoring functions can conflict, and lead to lack of confidence and trust if processes are not transparent and accessible.
Economic	• Ensuring adequate cost-recovery mechanisms are in place for the consenting, enforcement and monitoring ensures the organisation can carry out its statutory obligations must be balanced against the community's ability to pay.

Planning

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Statutory compliance - Planning	All statutory timeframes met for resource consents (20 working days)	99%	100%	100%	100%
Provision of a District Plan that meets the district's needs going forward.	District plan updated in accordance with RMA changes (e.g., regional planning) in accordance with specified timeframe	100%	100%	New legislation proposed for this year, RMA replacement new district plan process to be introduced	100%
Community where people feel safe.	Percentage of existing bylaws that are reviewed within legislative timeframes to ensure they remain relevant.	100%	100%	100%	100%

Funding Impact Statement for 2026/27 for Planning

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	625	681	695
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	347	355	347
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**972**	**1,035**	**1,042**
Applications of operating funding			
Payments to staff and suppliers	733	757	866
Finance costs	-	-	-
Internal charges and overheads applied	285	297	283
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**1,018**	**1,054**	**1,149**
Surplus / (deficit) of operating funding (A-B)	**(47)**	**(19)**	**(107)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	47	19	107
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**47**	**19**	**107**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**-**	**-**	**-**
Surplus / (deficit) of capital funding (C-D)	**47**	**19**	**107**
Funding balance ((A-B) + (C-D))	**-**	**-**	**-**

Building

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Statutory compliance - Building	All statutory timeframes met for building consents (20 working days) – processing consents	94%	100%	95%	100%
	All statutory timeframes met for building consents (20 working days) – code of Compliance (CCC)	100%	100%	100%	100%
Customer Satisfaction - Building	% of customer satisfaction with building control team (where customer has interacted with them in the last year).	34%	55%	<55%	60%

Funding Impact Statement for 2026/27 for Building

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	547	598	404
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	541	553	541
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**1,088**	**1,150**	**945**
Applications of operating funding			
Payments to staff and suppliers	895	924	772
Finance costs	-	-	-
Internal charges and overheads applied	234	243	233
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**1,129**	**1,167**	**1,005**
Surplus / (deficit) of operating funding (A-B)	**(41)**	**(16)**	**(60)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	41	16	60
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**41**	**16**	**60**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**-**	**-**	**-**
Surplus / (deficit) of capital funding (C-D)	**41**	**16**	**60**
Funding balance ((A-B) + (C-D))	**-**	**(0)**	**-**

Monitoring and Compliance

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Community safety	Number of patrols undertaken in the Ōpōtiki urban area by Animal Control team.	2 per day	2 per day	2 per day	2 per day
	All dog complaints of an aggressive or threatening nature are responded to within 2 hours from receipt of complaint.	100%	90%	100%	90%

Funding Impact Statement for 2026/27 for Monitoring and Compliance

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	87	95	66
Targeted Rates	115	119	114
Subsidies and grants for operating purposes	-	-	-
Fees and charges	18	18	28
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**220**	**233**	**208**
Applications of operating funding			
Payments to staff and suppliers	157	163	166
Finance costs	-	-	-
Internal charges and overheads applied	70	72	69
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**227**	**235**	**235**
Surplus / (deficit) of operating funding (A-B)	**(7)**	**(3)**	**(28)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	7	3	28
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**7**	**3**	**28**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**-**	**-**	**-**
Surplus / (deficit) of capital funding (C-D)	**7**	**3**	**28**
Funding balance ((A-B) + (C-D))	**-**	**0**	**-**

Environmental Health

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Statutory compliance – Monitoring & Compliance	All statutory timeframes met for food premises checks.	98%	100%	100%	100%
	All statutory timeframes met for processing liquor licences.	98%	100%	100%	100%

Funding Impact Statement for 2026/27 for Environmental Health

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	34	38	38
Targeted Rates	9	9	11
Subsidies and grants for operating purposes	-	-	-
Fees and charges	71	73	71
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**115**	**120**	**120**
Applications of operating funding			
Payments to staff and suppliers	75	78	85
Finance costs	-	-	-
Internal charges and overheads applied	42	44	43
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**117**	**122**	**128**
Surplus / (deficit) of operating funding (A-B)	**(3)**	**(2)**	**(8)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	3	1	8
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**3**	**1**	**8**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**-**	**-**	**-**
Surplus / (deficit) of capital funding (C-D)	**3**	**1**	**8**
Funding balance ((A-B) + (C-D))	**-**	**(1)**	**-**

Enforcement

Levels of service

Outcome or priority for action	Measure of success	Achieved 2024/25	Targets 2025/26	Expected Achievement 2025/26	Targets 2026/27
Building & resource consent compliance	Building & resource consent recorded breaches to be actively investigated – 10 working days to start investigation	100%	100%	100%	100%
Monitoring of bylaws	Vehicles on beaches – respond to enquiry and update customer within 2 working days.	78%	90%	100%	90%
	All freedom camping sites visited regularly between 1 December – 1 May.	100%	100%	100%	100%

Key Capital Projects

	LTP 2027	Annual Plan 2027	Difference	Comments
OPERATING				
Horse control	63	63	-	
OPERATING Total	**63**	**63**	**-**	
Grand Total	**63**	**63**	**-**	

Funding Impact Statement for 2026/27 for Enforcement

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	148	162	140
Targeted Rates	90	94	108
Subsidies and grants for operating purposes	-	-	-
Fees and charges	163	167	140
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total - Sources of operating funding (A)	**401**	**423**	**388**
Applications of operating funding			
Payments to staff and suppliers	291	302	305
Finance costs	-	-	-
Internal charges and overheads applied	121	126	121
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**413**	**427**	**426**
Surplus / (deficit) of operating funding (A-B)	**(11)**	**(4)**	**(38)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	11	67	101
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**11**	**67**	**101**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	-	-	-
• to replace existing assets	-	63	63
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**-**	**63**	**63**
Surplus / (deficit) of capital funding (C-D)	**11**	**4**	**38**
Funding balance ((A-B) + (C-D))	**-**	**0**	**-**

Financial Information

This section outlines how Council will finance its activities.

Forecast Financial Statements

In this section you can find our:

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

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

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

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

- repay debt; or
- re-invest to maintain or expand operating capacity.

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

Prospective Capital Expenditure Programme
This statement summarises Council's capital expenditure by significant activity.

Statement of Accounting Policies
Provides details of policies adhered to in the preparation of financial statements.

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

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

Prospective Statement of Comprehensive Income

for the period ended 30 June

	LTP 2026 $000	LTP 2027 $000	Annual Plan 2027 $000
Revenue			
Rates	17,339	20,224	18,707
Subsidies and Grants	6,013	4,632	6,070
Fees and Charges	2,944	3,433	2,984
Finance Revenue	-	-	90
Other Revenue	107	110	66
Development Contributions	557	468	405
Total Revenue	**26,960**	**28,866**	**28,321**
Expense			
Personnel costs	7,832	8,179	7,951
Depreciation and Amortisation	5,459	5,589	5,662
Finance Costs	1,149	1,361	1,034
Other Expenses	13,925	14,604	15,421
Total Expense	**28,366**	**29,734**	**30,067**
Net Surplus (deficit) for the period	**(1,406)**	**(867)**	**(1,747)**
Other comprehensive revenue and expense			
Gain on revaluation of property plant and equipment	11,751	2,088	2,059
Total Comprehensive revenue and expense for the period	**10,345**	**1,220**	**312**

Prospective Statement of Changes in Equity

for the period ended 30 June

	LTP 2026 $000	LTP 2027 $000	Annual Plan 2027 $000
Total equity opening balance	336,059	346,404	362,546
Total Comprehensive revenue and expense for the period	10,345	1,220	312
Total equity - closing balance	**346,404**	**347,624**	**362,858**

	LTP 2026 $000	LTP 2027 $000	Annual Plan 2027 $000
Components of equity			
Ratepayers equity			
Opening balance	150,820	149,414	151,298
Net Surplus (deficit) for the period	10,345	1,220	312
Transfers special fund reserves	-	-	278
Transfers revaluation reserves	(11,751)	(2,088)	(2,059)
Closing Ratepayers equity	**149,414**	**148,547**	**149,829**
Special funds reserves			
Opening balance	2,562	2,562	2,963
Transfers ratepayers equity	-	-	(278)
Closing Special fund reserves	**2,562**	**2,562**	**2,685**
Revaluation reserves			
Opening balance	182,677	194,427	208,285
Transfers ratepayers equity	11,751	2,088	2,059
Closing Revaluation reserves	**194,427**	**195,515**	**210,344**
Total equity - closing balance	**346,404**	**347,624**	**362,858**

Prospective Statement of Financial Position

As at 30 June	LTP 2026 $000	LTP 2027 $000	Annual Plan 2027 $000
Current Assets			
Cash & Cash Equivalents	4,504	4,504	927
Debtors & Other Receivables	3,234	3,297	3,053
Prepayments	202	206	310
Available for Sale Assets	52	53	38
Total Current Assets	**7,993**	**8,060**	**4,329**
Non Current Assets			
Investment in CCO's and Other Entities	211	211	286
Investment in Associate	33	33	33
Investment Property	4,859	4,953	5,518
Property Plant & Equipment	363,246	370,177	389,649
Intangible Assets	36	37	188
Total Non Current Assets	**368,385**	**375,410**	**395,674**
Current Liabilities			
Creditors & Other Payables	6,963	7,111	5,216
Employee Benefit Current	567	579	518
Total Current Liabilities	**7,529**	**7,690**	**5,734**
Non Current Liabilities			
Borrowings	22,384	28,095	31,357
Provisions	61	62	53
Total Non Current Liabilities	**22,445**	**28,157**	**31,410**
Net Assets	**346,404**	**347,624**	**362,858**
Represented by Equity			
Ratepayers equity	149,414	148,547	149,830
Special funds reserves	2,562	2,562	2,685
Revaluation reserves	194,427	196,515	210,344
Total Equity	**346,404**	**347,624**	**362,858**

Prospective Statement of Cash Flows

for the period ended 30 June	LTP 2026 $000	LTP 2027 $000	Annual Plan 2027 $000
Cash flows from operating activities			
Revenue from Rates	17,339	20,224	18,707
Grants & Subsidies	3,628	2,967	3,790
Fees & Charges	2,944	3,433	2,984
Other Operating Funding	107	110	66
Interest and Dividends from investments	-	-	90
Suppliers, Services and Employees	(21,758)	(22,783)	(24,169)
Finance Costs	(1,149)	(1,361)	(1,034)
Net cash flow from operating activities	1,111	2,589	434
Cash flows from investing activities			
Capital Grants and Contributions	2,385	1,665	2,280
Financial & Development Contributions	557	468	405
Purchase of Investments	-	-	-
Purchase of property, plant and equipment	(8,791)	(10,433)	(12,766)
Net cash flow from investing activities	(5,848)	(8,300)	(10,081)
Cash flows from financing activities			
Drawdown / (repayment) of borrowings	4,737	5,711	9,574
Net cash flow from financing activities	**4,737**	**5,711**	**9,574**
Net (decrease) / increase in cash equivalents	(0)	-	(73)
Cash and Cash Equivalents and the beginning of the year	4,504	4,504	1,000
Cash and Cash Equivalents and the end of the year	**4,504**	**4,504**	**927**

Prospective Capital Expenditure Programme

By Activity Group	Levels of Service	Growth	Renewal	Total
Water Supply	1,368	-	1,866	3,233
Wastewater	1,904	-	1,205	3,108
Stormwater	631	-	113	744
Transport	658	159	2,808	3,624
Solid Waste	182	-	219	402
Parks and Reserves	53	460	456	970
Organisational Performance & Business Support	94	-	518	612
Enforcement	-	-	63	63
Economic Development	10	-	-	10
Community Facilities	-	-	-	-
	4,899	619	7,248	12,766

Council Reserve Funds

	Activities to which the reserve relates	Purpose	Opening Balance 01/07/2026	Transfer to Reserve	Transfer from Reserve	Closing Balance 30/06/2027
Cash in Lieu of Reserves	Economic Development	For general purpose funding	634	-	-	634
Road Upgrading	Land Transport	For upgrading of roading	131	-	-	131
Carpark Contribution	Land Transport	For the upgrade of carparks	5	-	-	5
CBD Development	Property	For the development of town CBD	43	-	-	43
Development Contribution	Parks and Reserves	For development of recreational facilities	473	-	-	473
Elections	Leadership	For funding triennial elections	10	-	-	10
Library Development	Library	For the Library Development Project	-	-	-	-
Coast Community Board	Community Development	For funding CCB projects	130	-	-	130
Whakaari Taonga Management	Planning	For the development of reserves	38	-	-	38
Destination Playground	Playgrounds	For development of playgrounds	3	-	-	3
General Purpose (Electricity Proceeds)	Economic Development	For general purpose funding	44	-	-	44
Waste Minimisation Reserve	Solid Waste Management	For waste minimisation initatives	198	-	-	198
Harbour Dev Maint Reserve	Economic Development	For Harbour maintenance	1,254	-	278	976
			2,963	-	278	2,685

Accounting Policies

Statement of accounting policies for the 2026/27 Annual Plan

REPORTING ENTITY

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

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

The Council has designated itself as a public benefit entity (PBE) for the purpose of complying with generally accepted accounting practice.

The prospective financial statements of the Council are for the year from 1 July 2026 to 30 June 2027.

BASIS OF PREPARATION

The prospective financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the period.

Statement of compliance

The prospective financial statements of the Council have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FRP)R), which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

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

The statements comply with PBE FRS 42 Prospective Financial Statements and other applicable Financial Reporting Standards as appropriate for public benefit entities. The prospective financial statements use opening balances from period ending 30 June 2025; estimates have been restated accordingly if required. The prospective financial statements are prepared using the historical cost basis, except for assets and liabilities, which are recorded at fair value. These are detailed in the specific policies below.

Presentation currency and rounding

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars ($'000). The functional currency of Council is New Zealand dollars. Some rounding variances may occur in the prospective financial statements due to the use of decimal places in the underlying financial data.

Standards issued and not yet effective, and not early adopted

There are currently no standards that have been issued which are not yet effective.

SIGNIFICANT ACCOUNTING POLICIES

Revenue

Revenue is measured at the fair value.

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

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

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

Interest and dividends

Interest income is recognised using the effective interest method.

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

Sale of goods

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

Provision of Commercially based Services

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

Other gains and losses

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

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

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

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

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

Rates revenue

The following policies for rates have been applied: -

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

New Zealand Transport Agency Roading Subsidies

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

Other Grants Received

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

Building and Resource Consent Revenue

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

Infringement Fees and Fines

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

Donated and Bequeathed Financial Assets

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

Direct charges

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

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

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

Leases

Finance leases

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

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

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

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

Operating Leases

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

Cash and Cash Equivalents

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

Receivables

Receivables are recorded at their face value, less an allowance for expected credit losses.

The Council applies the simplified expected credit loss model of recognising lifetime expected credit loss for receivables. The expected credit loss is calculated based on historic credit losses on both rates debtors and sundry debtors, adjusted for forward looking factors.

Other Financial Assets

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

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

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

- fair value through surplus or deficit;
- amortised cost;
- fair value through other comprehensive revenue and expense.

The classification of a financial asset depends on its cash flow characteristics and the Council's management model for managing them

Financial assets at fair value through surplus or deficit.

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if it does not meet the criteria to be measured at amortised cost or fair value through other comprehensive revenue and expense.

After initial recognition, financial assets in this category are measured at their fair values with gains or losses on recognised in the surplus or deficit.

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

Amortised Cost

Financial Assets are classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding and is held within a management model whose objective is to collect the contractual cash flows of the asset.

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses.

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

The loans are subsequently measured at amortised cost using the effective interest method, less any expected credit losses.

Fair value through other comprehensive revenue and expense

Financial assets at fair value through other comprehensive revenue and expense are those that give rise to cash flows that are SPPI and are held within a management model whose objective is achieved by both collecting contractual cashflows and selling financial assets or are equity investments not held for trading and are designated into the category at initial recognition.

The Council includes in this category:

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

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, there is no assessment for impairment when fair value falls below the cost of the investment.

On de-recognition the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity.

Inventory

Inventories are held for distribution or for use in the provision of goods and services. The measurement of inventories depends on whether the inventories are held for commercial or non-commercial (distribution at no charge or for a nominal charge) distribution or use. Inventories are measured as follows:
Commercial: measured at the lower of cost and net realisable value.
Non-commercial: measured at cost, adjusted for any loss of service potential.

Cost is allocated using the first-in-first-out (FIFO) method, which assumes the inventories that were purchased first are distributed or used first.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition. Any write-down from the cost to net realisable value or for the loss of service potential is recognised in the surplus or deficit in the year of the write-down.

When land held for development and future resale is transferred from investment property/property, plant, and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost.

Costs directly attributable to the developed land are capitalised to inventory, with the exception of infrastructural asset costs which are capitalised to property, plant, and equipment.

Property, Plant and Equipment

Property, plant and equipment consists of:

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

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

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

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

Revaluation

Land, buildings (operational and restricted) and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure their carry amount does not differ materially from fair value.

Revaluation movements 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 results 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 value of the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Additions

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

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

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at fair value as at the date of acquisition.

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

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

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

Depreciation

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

Buildings
– Structure 15 to 80 years (1.25% - 6.67%)
– Roof 2 to 40 years (2.5% - 50%)
– Services 5 to 45 years (2.22% - 20.00%)
– Internal fit out 5 to 30 years (3.33% - 20.00%)

Site Improvements 3 to 80 years (1.25% - 33%)
Plant and machinery 5 to 60 years (1.66% - 20%)
Fixed plant @refuse recovery centre 30 years (3.33%)
Motor vehicles 5 years (20%)
Fixtures, fittings and equipment 3 to 10 years (10% - 33%)
Library collections – not depreciated
Roading network
– Formation – not depreciated
– Sub base – not depreciated
– Basecourse (unsealed) 8 years (12.5%)
– Basecourse including Wearing Course (sealed) 120 years (0.83%)
– Top surface 5 to 100 years (1% - 20%)
– Bridges 50 to 100 years (1% - 2%)
– Cycleways 20 to 80 years (1.25% - 5%)

Kerb and footpaths 20 to 80 years (1.25% - 5.0%)
Reticulation 5 to 100 years (1% - 20.0%)
Traffic facilities (roading components) 15 to 80 years (1.25% - 6.67%)
Culverts (roading components) 25 to 90 years (1.11% - 4%)
Pumps 15 to 35 years (2.86% - 6.67%)

Meters, valves and connections 15 to 80 years (1.25% - 6.67%)
Open drains associated with the roading infrastructure are not depreciated. The annual maintenance programme set out in the asset management plan will ensure the specific level of service is maintained.

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

Intangible assets

Software acquisition and development

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

Costs that are directly associated with the development of software for internal use by the Council, are recognised as an intangible asset. Direct cost will include the software development, employee costs and appropriate portion of relevant overheads.

Staff training costs are recognised in the surplus or deficit when incurred.

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

Costs associated with development and maintenance of the Council's website is recognised as an expense when incurred.

Easements

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

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

Amortisation

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

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

Computer software 3 to 7 years (14% - 33%).

Impairment of property, plant and equipment and intangible assets

Intangible assets that have an indefinite useful life, or not yet available for use, and goodwill are not subject to amortisation and are tested annually for impairment.

Property, plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

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

Value in Use for Non-cash-Generating Assets

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash-generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

Value in Use for Cash-Generating Assets

Cash-Generating Assets are those assets that are held with the primary objective of generating a commercial return.

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

Investment property

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

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

After initial recognition, the Council measures all investment property at fair value at each reporting date.

Gains or losses arising from a change in the fair value of investment property are recognised in surplus or deficit.

Payables

Short-term creditors and other payables are recorded at their face value.

Borrowings

Borrowings are initially recognised at the amount borrowed plus transaction costs. Interest due on borrowings is subsequently accrued.

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

Employee entitlements

Short-term employee entitlements

Employee benefits 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 that the Council anticipates 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.

Presentation of Employee Entitlements

Sick leave and annual leave are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit as 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".

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 the following components:

- Accumulated funds
- Council created reserves
- Asset revaluation reserves
- Fair value through other comprehensive revenue and expense reserve.

Council Created reserves

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

Also included in council created 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 reserves

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

Fair value through other comprehensive revenue and expense reserves

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

Good and Service Tax (GST)

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

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

Commitments and contingencies are disclosed exclusive of GST.

Cost allocation

The Council has derived the cost of service for each of its significant activity 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.

Indirect costs relate to the overall costs of running the organisation and include staff time, office space and information technology costs. Indirect costs are allocated as overheads across all activities utilising an appropriate driver.

Critical accounting estimates and assumptions

In preparing these prospective financial statements estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Critical judgments in applying accounting policies

The reader is referred to a full list of underlying assumptions adopted with the 2024-2034 Long Term Plan.

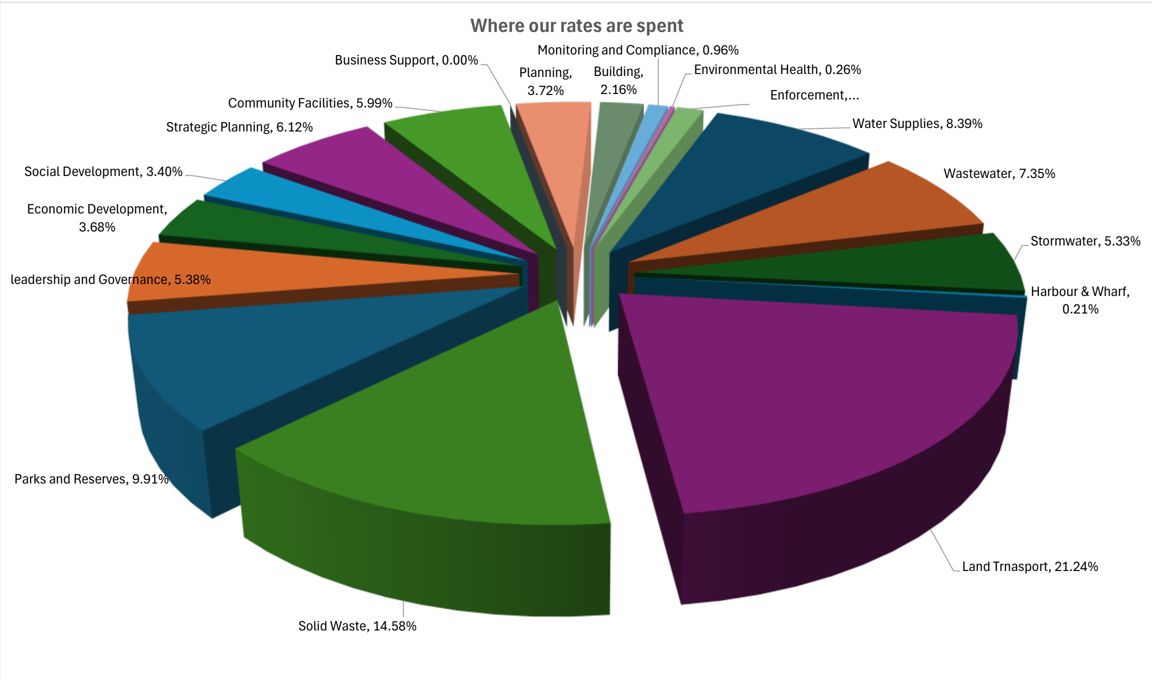
Funding Impact Statement

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

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

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

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



Funding Impact Statement for 2026/27 (Whole of Council)

	LTP 2025-26	LTP 2026-27	Annual Plan 2026-27
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	13,642	16,106	14,738
Targeted Rates	3,697	4,118	3,969
Subsidies and grants for operating purposes	3,628	2,967	3,790
Fees and charges	2,944	3,433	2,984
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	107	110	156
Total - Sources of operating funding (A)	**24,018**	**26,733**	**25,637**
Applications of operating funding			
Payments to staff and suppliers	21,758	22,783	23,372
Finance costs	1,149	1,361	1,034
Other operating funding applications	-	-	-
Total - Applications of operating funding (B)	**22,907**	**24,144**	**24,406**
Surplus / (deficit) of operating funding (A-B)	**1,111**	**2,589**	**1,230**
Sources of capital funding			
Subsidies and grants for capital expenditure	2,385	1,665	2,280
Development and financial contributions	557	468	405
Increase (decrease) in debt	4,737	5,711	8,574
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total - Sources of capital funding (C)	**7,680**	**7,844**	**11,258**
Applications of capital funding			
Capital Expenditure			
• to meet additional demand	515	620	619
• to improve the level of service	4,423	4,810	4,899
• to replace existing assets	3,852	5,003	7,248
Increase (decrease) in reserves	-	-	(278)
Increase (decrease) of investments	-	-	-
Total - Applications of capital funding (D)	**8,791**	**10,433**	**12,488**
Surplus / (deficit) of capital funding (C-D)	**(1,111)**	**(2,589)**	**(1,230)**
Funding balance ((A-B) + (C-D))	**(0)**	**0**	**0**

Rates

The following rates (including GST) are proposed to be set and assessed within the District for the 2026/27 year:

District Wide Rates

1 General Rates

A general rate set under section 13 of the Local Government (Rating) Act 2002 for the purposes of providing all or some of the cost of the Council activities set out in this 2026/27 Annual Plan.

For the 2026/27 year this rate will be 0.3137 cents per dollar (including GST) based on the rateable capital value of all land within the district.

2 Uniform Annual General Charge

A rate set under section 15 of the Local Government (Rating) Act 2002 per rating unit within the district. This rate is for the purpose of providing some of the cost of the Council activities set out in this 2026/27 Annual Plan.

For the 2026/27 year this rate will be $719.57 (including GST).

Definitions:

Separately Used or Inhabited Parts of a Rating Unit

A separately used or inhabited part of a rating unit is defined as:

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

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

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

These examples are not considered inclusive of all situations.

Targeted Rates

Lump sum payments will not be invited for targeted rates. These are generally done by Councils to fund capital projects and come with a long list of complexities that would require ongoing management. We would however consider these in the future should there be a request from the community.

3 Communities of Interest

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

(a) **Residential Communities of Interest**
This targets a charge for certain activities to the Ōpōtiki Town Ward plus all rating units less than 0.5 hectares outside the Ōpōtiki Town Ward on the seaward side of the area commencing from Ōhiwa Harbour at the intersection of Ruatuna Road and State Highway 2 and following State Highway 2, Waiotahi Valley Road, Gabriels Gully Road, Browns Road, Verralls Road, Paerata Ridge Road, Old Creamery Road, Crooked Road, Dip Road, Armstrong Road, McGregor Road, line from intersection of McGregor and Woodlands Road to intersection of State Highway 2 and Clarks Cross Road, Stump Road, line bisecting Tablelands and Tirohanga Road to Te Wakanui Road, Te Wakanui Road concluding at intersection with State Highway 35. The activities include litter control, playgrounds, compliance, economic development, animal control, and stormwater.

For the 2026/27 year this rate will $128.25 per rating unit.

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

For the 2026/27 year this rate will be $58.26 per rating unit.

(c) **Commercial/Industrial Communities of Interest**
This targets a charge for certain activities to rating units where the land use is commercial or industrial. The activities include cycleway, litter control, stormwater, economic development, compliance, property, tourism, and health.

For the 2026/27 year this rate will be $2,064.79 per rating unit.

4 Water Supply Rates
A targeted rate set under section 16 of the Local Government (Rating) Act 2002 for water supply operations of a fixed amount per separately used or inhabited part of a rating unit or per rating unit.

The purpose of this rate is to fund water supplies for Ōpōtiki/Hukutaia, Te Kaha and Ōhiwa, as well as to fund the maintenance, operation and capital upgrades of water supplies and treatment in those parts of the district where these systems are provided.

The rate is subject to differentials as follows:
(a) A charge per separately used or inhabited part of a rating unit connected in the Ōpōtiki/Hukutaia, Te Kaha and Ōhiwa communities.

(b) A half-charge per rating unit which is serviceable in the above locations.

For this rate:
- "Connected" means a rating unit to which water is supplied.
- "Serviceable" means a rating unit to which water is not being supplied, but the property is situated within 100 metres of any part of the water scheme.

For the 2026/27 year these rates will be:

	WATER RATES	
	Connected	**Serviceable**
Ōpōtiki/Hukutaia	644.79	322.40
Te Kaha	346.85	173.42
Ōhiwa	1,629.36	814.68

5 Metered Water Rate

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

Any property that is connected to the Ōpōtiki, Te Kaha or Ōhiwa Water supplies, where there is a water meter, the metered volumes of water used shall be charged to the following rates per cubic meter, for average daily use up to 2m^3	
Ōpōtiki	$1.62 c/m^3
Te Kaha	$2.87 /m^3
Ōhiwa	$2.87 /m^3

High volume use

Any property that is connected to the Ōpōtiki, Te Kaha or Ōhiwa Water supplies, where there is a water meter, the metered volumes of water used shall be charged to the following rates per cubic meter, for average daily use between the following thresholds:	
Ōpōtiki	
2m^3 to 3.5 m^3	$2.45
3.5m^3 to 4.5m^3	$3.26
4.5^3 to 10m^3	$4.07
10m^3+	$4.88
Te Kaha	
2m^3 to 3.5 m^3	$4.30
3.5m^3 to 4.5m^3	$5.71
4.5^3 to 10m^3	$7.17
10m^3+	$8.63
Ōhiwa	
2m^3 to 3.5 m^3	$4.30
3.5m^3 to 4.5m^3	$5.71
4.5^3 to 10m^3	$7.17
10m^3+	$8.63

6 Sewerage Rates

A targeted rate set under Section 16 of the Local Government (Rating) Act 2002 for the Council's sewage disposal function of fixed amounts in relation to which the Council's sewage disposal service is provided or available as follows:

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

(a) A charge of per separately used or inhabited part (SUIP of a rating unit connected.

(b) A charge per pan within the separately used or inhabited part of a rating unit for each pan where there are multiple connections.

(c) A charge per rating unit where the service is available but not connected.

For this rate:

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

For the 2026/27 year these rates will be:

	SEWERAGE	**RATES (GST INCL)**	
	Connected	**Serviceable**	**Multi-connection**
Ōpōtiki	658.54	329.27	526.83
Waihau Bay	1,084.38	542.19	

(d) Waiōtahe Wastewater Extension Charge
A targeted rate set under Section 16 of the Local Government (Rating) Act 2002 for each rating unit connected to the wastewater extension on State Highway 2, Ōpōtiki, of $0.00 per rating unit. This covers the loan cost for the capital works involved in providing the extension to the properties following a formal request to Council to provide the infrastructure ahead of schedule.

7 Refuse Collection Rate

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

The collection area is:

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

The rate is subject to differentials as follows (GST inclusive):

(a) A full charge of $277.90 on each separately used or inhabited part of a rating unit to which the service is provided within the collection area.

(b) A half-charge of $138.95 on each separate rating unit where the services is provided but the property is not used or inhabited within the collection area.

8 Due dates for payment of rates

Instalment No	Period	Invoice Date	Date for last day of payment (before penalties apply)
1	Jul – Dec 2026	10 August 2026	21 September 2026
2	Jan – June 2027	8 February 2027	22 March 2027

9 Additional charges (penalties)

An additional charge of 10% is to be added to all rates levied in respect of the 2026/27 financial year and which, although due, remain unpaid after the following dates:

Instalment No 1 21 September 2026

Instalment No 2 22 March 2027

Rating Base information as at 1 July 2025
Number of rating units – 5,599
Capital Value of all rating units – $4,788,307,175
Land Value of all rating units - $2,572,331,475

The rating base information disclosed is based on the rating base information (updated annually) subsequent to the last district rating revaluation undertaken 1 June 2025.

Scheduled Rates

The following schedule details the rates for 2026/27 (excl GST).

Description	Land Liable	Differential	Factor of Liability	Rate Value (Excl GST)	Amount Sought	Last Year
District Wide Rates						
General	All rateable property	Uniform	Capital Value	0.2728 cents in the dollar	$ 11,645,369	$10,677,815
Uniform Annual General Charge	All rateable property	Uniform	Fixed amount per rating unit	$ 625.71	$ 3,092,680	$ 2,838,407
Targeted Rates						
Opotiki/Hikutaia Water	Service available	Service available/connected	Amount per SUIP	$560.69 Connected	$ 1,396,939	$ 1,290,025
			Amount per rating unit	$280.34 Available		
Te Kaha Water	Service available	Service available/connected	Amount per SUIP	$301.60 Connected	$ 109,742	$ 147,334
			Amount per rating unit	$150.80 Available		
Ohiwa Water	Service available	Service available/connected	Amount per SUIP	$1,416.84 Connected	$ 30,462	$ 13,007
			Amount per rating unit	$708.42 Available		
Opotiki Sewerage	Service available	Service available/connected	Amount per SUIP	$572.64 Connected	$ 1,086,934	$ 1,039,953
			Amount per rating unit	$286.32 Available		
			Amount per pan	$458.12 Multiple		
Waihau Bay Sewerage	Service available	Service available/connected	Amount per SUIP	$942.94 Connected	$ 24,045	$ 23,945
			Amount per rating unit	$471.47 Available		
Waiotahe Wastewater Extension	Service available	Service available/connected	Amount per rating unit	$0 Connected	$ -	$ 3,513
Refuse Collection	Service available	Service available/provided	Amount per SUIP	$241.66 Collected	$ 580,213	$ 523,628
			Amount per rating unit	$120.83 Available		
Communities of Interest Rates						
Residential	Residential property	Uniform	Amount per rating unit	$ 111.52	$ 256,883	$ 226,446
Rural	Rural property	Uniform	Amount per rating unit	$ 50.66	$ 123,613	$ 110,843
Commercial	Commercial/Industrial	Uniform	Amount per rating unit	$ 1,795.47	$ 359,992	$ 326,608

Refer to section 5 of the Rates Schedule above for full volumetric water rates.

Rating Examples

Property Type	Capital Value	2025/26 Rates*	2026/27 Rates	$ Increase	% Increase
Ōpōtiki Property	$ 300,000	$ 3,091	$ 3,332	$ 242	8%
Ōpōtiki Property	$ 390,000	$ 3,341	$ 3,603	$ 262	8%
Ōpōtiki Property	$ 470,000	$ 3,564	$ 3,844	$ 280	8%
Hikutaia/Woodlands Property	$ 600,000	$ 3,294	$ 3,577	$ 282	9%
Hikutaia/Woodlands Property	$ 700,000	$ 3,573	$ 3,878	$ 305	9%
Hikutaia/Woodlands Property	$ 900,000	$ 4,130	$ 4,480	$ 350	8%
Ōhiwa Property on water	$ 470,000	$ 2,778	$ 3,911	$ 1,133	41%
Ōhiwa Property on water	$ 900,000	$ 3,976	$ 5,224	$ 1,248	31%
Ōhiwa Property on water	$ 1,400,000	$ 5,368	$ 6,750	$ 1,381	26%
Rural Residential Property	$ 300,000	$ 1,548	$ 1,693	$ 146	9%
Rural Residential Property	$ 390,000	$ 1,798	$ 1,968	$ 170	9%
Rural Residential Property	$ 700,000	$ 2,662	$ 2,914	$ 252	9%
Rural Property	$ 390,000	$ 1,798	$ 1,968	$ 170	9%
Rural Property	$ 1,400,000	$ 4,612	$ 5,050	$ 439	10%
Rural Property	$ 3,500,000	$ 10,461	$ 9,933	-$ 528	-5%
Te Kaha on water	$ 300,000	$ 2,065	$ 2,110	$ 45	2%
Te Kaha on water	$ 470,000	$ 2,539	$ 2,629	$ 90	4%
Te Kaha on water	$ 800,000	$ 3,458	$ 3,636	$ 178	5%
Kiwifruit Property	$ 3,500,000	$ 10,461	$ 11,221	$ 760	7%
Kiwifruit Property	$ 6,200,000	$ 17,981	$ 19,269	$ 1,288	7%
Commercial/Industrial Property	$ 300,000	$ 4,814	$ 5,165	$ 351	7%
Commercial/Industrial Property	$ 470,000	$ 5,288	$ 5,618	$ 331	6%
Commercial/Industrial Property	$ 700,000	$ 5,928	$ 6,232	$ 303	5%
Commercial/Industrial Property	$ 3,500,000	$ 13,727	$ 12,363	-$ 1,364	-10%

*Summary rates includes GST

The table above provides examples of rates across a range of properties of differing value and category.

*The values are based on the last rating revaluation which was completed in 2025.

The adopted LTP indicated a significant rates increase for year three of 16.6%. Through strengthening partnerships, savings where possible and refining assumptions, the overall rates increase for year three is 8.7%

The far right column shows the percentage movement across each property type. As cost increases are spread over activities primarily funded through the general rate these rating increases are spread relatively evenly across all property types. However, as we have seen a larger increase or movement in targeted rate funded activities, those properties that pay significant targeted rates as a proportion of their total rates will also see a more pronounced movement in their percentage.