Ōpōtiki District Council

STRONG COMMUNITY STRONG FUTURE

Ōpōtiki District Council

2024/25 Annual Report

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Directory

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Cover photo: Pilings and bearers replaced on Te Mapara Bridge following flood damage in May 2025. Reopened to the public in August 2025.

Contents

Introduction

From the Mayor and CE

For those diving deep into local government information and activities for the first time, an annual report is a good place to start.

Like an annual report for a company or any other organisation, it provides an overview of the company's finances and operations over the last year. But unlike a company selling widgets to customers, this report provides an oversight of the huge number of vital services and infrastructure that shape our lives here in Ōpōtiki and how ratepayer money is being spent to keep these looked after and ready for the next generation.

Infrastructure maintenance and upgrades are a big part of this report. You will see progress on major projects like the Wastewater Treatment Plan Upgrade, work to provide Te Kaha with new bores to provide safe and sustainable drinking water, improvements to rural stormwater catchments and many other vital upgrades to our local infrastructure.

You'll also read about large-scale repairs and improvements to community facilities. A community isn't built on pipes in the ground – our facilities like parks and reserves, properties, boat ramps. and cemeteries have been built up over many generations to create community spaces and places for everyone to enjoy. These also need to be looked after and developed so they continue to serve the community for many more years.

The day-to-day work and capital projects outlined in this report have been carried out in a period of sector-wide change and challenge. Central government reforms in three waters, resource management, earthquake prone buildings and building consents, transport and roading, and even policing all impact us locally.

The wider cost of living challenges impact across all council activities. The inflationary pressures and cost of living crisis are impacting our communities deeply. And those same pressures are even sharper for local government. Over the past three years, the cost of building roads, bridges or sewerage systems has increased more than 30%. This of course in reflected in rates rises across New Zealand and Ōpōtiki has been no exception. For the last couple of years, council has made do, tightening its belt and reducing services and therefore costs. But you'll see in these pages, the impact of growing costs and pressures, further rates rises and cuts are almost inevitable.

But in spite of these headwinds, there have been some big wins this year and we see more to come. The past year saw construction winding down on the Ōpōtiki Harbour (although a little dredging and tidying up still to come) and a highlight has been watching mussel boats using the upgraded wharf during 2025. This project continues to illustrate what can be achieved when central government, iwi, private industry, and local government come together to work towards a vision of economic growth and wellbeing for their communities.

We have also continued to build strong relationships with the community, community groups, local businesses and partner organisations, particularly Whakatōhea, Ngai Tai and Te Whanau a Apanui. We look forward to continuing building on these strong relationships with the new council sworn in in October this year.

So, for those who are reading this report for the first time, please enjoy diving into the detail in these pages. It is a well-prepared and thorough insight and many will be surprised at the breadth of responsibility the council has and the services it has delivered for our communities in the past 12 months.

Mayor David Moore

CEO Stace Lewer

Highlights and significant events

Wastewater

The Ōpōtiki wastewater rising main was under threat from gradual river erosion and has been successfully diverted away from the river edge. Council approved relocating it to a safer distance of at least 17m from the river's edge. At the current erosion rates, this repositioning provides Council with 2-4 years to continue developing longer-term solutions, while also implementing measures with the regional council to reduce the rate of erosion.

Work is well underway on the consent application to the Bay of Plenty Regional Council (BOPRC) to replace the existing consent to discharge treated wastewater, which expired in July 2025. Council is seeking a new consent with updated conditions. Alongside this, Council will evaluate upgrade and development options for its current wastewater discharge scheme. Our wastewater treatment facilities have served the Ōpōtiki community well; however, the current setup is under significant pressure and will not meet our communities' future needs without enhancements. Council is committed to making improvements within the next couple of years to address immediate challenges, while also planning infrastructure that will serve us for the next 50 years and deliver better outcomes for our community and the environment.

Key progress includes: the rising main has been successfully relocated to mitigate immediate risks; our application for environmental effects (AEE) has been lodged with BOPRC, and the request for section 124 has been accepted, placing the application on hold. This strategic pause protects our existing consent while allowing time to engage meaningfully with iwi/hapū and key stakeholders, as well as to evaluate the forthcoming national wastewater standards. We have also initiated direct consultation with Taumata Arowai to ensure these new standards align effectively with our unique wastewater treatment and disposal system.

Stormwater

In September 2023, a large rain event occurred resulting in floodwater that had accumulated in the rural catchment behind the township crossing the Duke St drain and entering the urban area. This resulted in significant ponding at the back end of town until the rural catchment pump station could lower the flood level enough for the urban area flood gates to open and drain the flood water back into the rural land. In advance of that event, work had already progressed on a concept design of a stopbank at the southern end of town which would prevent a similar type of event from occurring again.

Council have progressed plans with seeking external funding to support the delivery of a stopbank at the back end of town and have progressed with the scoping and procurement plans to get investigations and designs underway which will continue into 2025/26 with the possibility of some construction work in the construction season in the same year.

Harbour Development Project

After the announcement on 28 February 2020 that the government would fund the harbour from the newly formed National Infrastructure Fund, in conjunction with the contribution from Bay of Plenty Regional Council, negotiation started on the funding agreement with the Ministry of Business Innovation and Employment (MBIE). MBIE would take on the ownership and risk of the Harbour wall construction. HEB Construction, who had already won the tender with designer Tonkin and Taylor, progressed with the final design for review, while Council proceeded with consultation and planning for the upgrade of Snell Road. In August 2020, Snell Rd was completed in time for HEB to move onto site September 2020.

HEB started with their enabling works constructing laydown areas and haul roads and completing the dynamic compaction testing. In October 2020, MBIE commenced procurement and supply of nearly 400,000 tonnes of rock and that was concluded in November 2022. The walls required 12,000 hanbar reinforcing units to protect the walls against wave action. The units have been manufactured on site using concrete from Eastern Bay Concrete in Ōpōtiki. Hanbar casting was completed in October 2022. In August 2022, Hinewai, the amphibious excavator, commenced dredging the river and channel.

Through July 2023 to June 2024, the old river channel was closed and water started to flow through the new harbour walls and has been open to boats since September 2023. Dredging of the channel and into Pākihikura has continued through the year and will be completed in 2025/26 financial year. In the meantime, upgrades to the Ōpōtiki wharf have been completed to accommodate the mussel boats as an interim measure while the private marina and commercial wharf progresses on the western side of Pākihikura. The mussel boats have started to operate from the Ōpōtiki wharf and are using the harbour entrance which is a significant milestone for the community. Work has also been completed on upgrading the access road and carpark to the eastern wall. Additionally, on the western side, one of the largest planting and dune-restoration projects in New Zealand is ongoing and will be carried out over several years.

Upgrades to the Ōpōtiki wharf have been completed to accommodate the mussel boats

Parks and Reserves

Hukutaia Domain Care Group Partnership

Hukutaia Domain is a nationally significant reserve in Ōpōtiki, valued for its unique native plant collection and the sacred Puriri tree Taketakerau. While the Domain is owned by Council, the reserve's ongoing care is largely supported by the Hukutaia Domain Care Group, whose volunteers contribute around 1,000 hours annually to maintain tracks, control pests and weeds, monitor biodiversity, and enhance visitor experience through signage and education. Their work, supported by Council, plays a vital role in preserving the ecological integrity and cultural heritage of the domain, making it one of the most visited and well-maintained natural spaces in the district.

Motu Trails Partnership & the Newly Completed Pākihikura Harbour Trail

Council works in close partnership with the Motu Trails Charitable Trust, in conjunction with Te Tāwharau o Te Whakatōhea, to maintain and promote the Motu Trails Great Ride. This strong collaboration is central to the success of the trail network - comprising the Dunes Trail, Motu Road, Pakihi Trail, Ōtara Trail, Waiotahe and Waioweka Trails, and now significantly enhanced by the recently completed Pākihikura Harbour Trail. The addition of this new trail has further strengthened the network's appeal, attracting more locals and visitors to experience the region's unique landscapes. The Motu Trails Charitable Trust, supported by dedicated local volunteers, plays a critical role in keeping these shared-use cycle trails open, safe, and maintained to a high standard, while Council provides ongoing support and resources to sustain and grow this iconic regional asset.

Ōpōtiki Town Wharf and Boat Ramp

A new overflow boat trailer parking area has been constructed adjacent to the Coastguard Ōpōtiki Clubhouse and is now regularly used during peak boat ramp activity, with over 100 users on some days. This improvement addresses overcrowding at the existing sealed wharf boat ramp car park, which had become too busy and left insufficient space for boat trailer parking while still allowing vehicles to manoeuvre safely when launching and retrieving boats. By providing a dedicated overflow area, the upgrade eases pressure on the main car park and minimizes the risk of accidents in busy congested zones, creating a safer environment for both boat ramp users and pedestrians accessing the wharf and surrounding facilities.

Whitikau Reserve Upgrade Complete

The upgrade of the Whitikau Reserve entry area and surrounding spaces is now complete. Key improvements include:

Enhanced Entry and Parking:
A new post-and-wire rope fence, incorporating historic old wharf piles as landscape features, has been installed to complement the reserve's character. Steel bollards now restrict vehicle access from the recently constructed car park, preventing cars from parking on the grass adjacent to the skatepark and keeping vehicles off pathways. This creates a much safer environment for people using the skatepark and those enjoying the reserve.

Historic Feature Restored:
During the skatepark construction, an old hand-crane cog—once used when ships could berth in this area—was unearthed. This piece of local history has been cleaned and mounted at the main entrance as a heritage feature.

Cenotaph Refurbishment: The war memorial cenotaph at the reserve entrance has been cleaned and repainted. A new brass plaque, commemorating three soldiers who lost their lives during the Malaya (1948–1960) and Malaya-Borneo (1963–1966) conflicts, was commissioned and unveiled during the Armistice Day service on 11 November 2024.

Water Supply

Council continued to provide safe collection, treatment, and reticulation of potable water supply to around 5,750 households in communities of Te Kaha, Ōpōtiki, Hukutaia, Waiotahi Drifts and Ōhiwa.

This year saw several major developments in our water infrastructure projects. The Drinking Water Hygiene Code of Practice was successfully completed, marking a significant milestone in ensuring safe and compliant water services. Upgrades were carried out on the Programmable Logic Controllers (PLCs) at the Ōpōtiki bores, booster station, and Water Treatment Plant, enhancing operational efficiency and reliability. Additionally, the SCADA screens at the Water Treatment Plant were updated to include UV monitoring, improving visibility and control of water quality processes. Planning has also resumed for the Te Kaha Water Source project, with detailed scoping underway to restart the initiative following the collapse of a pilot bore that had previously put the project on hold.

Land Transport

In November 2024, Waka Kotahi (NZ Transport Agency) audited Council's transport activity, covering five years of work funded through the National Land Transport Fund. The audit confirmed sound financial management and effective contract delivery, with some areas identified for improvement - such as making financial data easier to access and updating overhead charges.

Between June and August 2025, Ōpōtiki experienced several severe weather events, with major flooding on 30 July causing road closures and damage across the district. Initial response and repair costs totalled $646,804. Due to the scale of the damage, Waka Kotahi increased its funding support to 95% for part of the recovery work. Major repairs continue on Takaputahi and Waiotahi Valley Roads, with clean-up efforts ongoing.

Solid Waste

In 2024/25, Council delivered several major developments across solid waste services. The weighbridge at the Ōpōtiki Resource Recovery Centre (RRC) went live, providing reliable data and enabling smarter waste tracking allowing for improved reporting to the Ministry for the Environment. Kerbside recycling was standardised to align with national guidelines, with clearer rules and less contamination.

The Waste Management and Minimization Plan was reviewed, consulted on, and adopted, setting goals and actions for the upcoming years.

A community-led Repair Café continues to grow and develop, promoting reuse and repair.

Significant capital works at the Ōpōtiki RRC included reconfiguring and expanding the green waste area to support future site upgrades, the construction of a secure area to store the more hazardous materials including chemicals, asbestos containing materials identified in deposited waste, and the recently installed AgRecovery recycling container which is a agricultural chemical container recycling scheme.

Council began accepting commercial waste including construction and demolition waste at the Ōpōtiki RRC, resulting in a significant increase in waste volumes. This is to provide a better understanding of regional waste flows and may impact future transport and disposal costs. The improved data now being captured helps shape better planning, pricing, and contract management going forward.

Ōpōtiki Resource Recovery Centre weighbridge ready for annual calibration

Te Tāhuhu o Te Rangi

The library continues to serve as a safe, welcoming community hub, with a strong focus on outreach to rural and coastal areas as outlined in Year 2 of the Te Tāhuhu o Te Rangi rautaki (strategy). A key initiative was the return of DORA, the Digital Inclusion bus, to Ōpōtiki for a week, fully funded by DIA. The library team supported the community by helping with technology issues, scam awareness, antivirus software, and promoting health apps. The team also showcased Tere Atu Tere Mai, the 'Library of Things' collection of technology available for borrowing and training. This outreach strengthened community connections and extended the library's friendly support beyond its physical space.

As a result of these outreach initiatives, several inland and coastal schools now visit the library weekly to engage in Makerspace programmes and access resources like BWB eCollections for curriculum support, including History and Māori Land Court topics. Students are also bringing their whānau to explore the library's shared resources, sparking curiosity and wonder. The Te Ao Pakihi – World of Business outreach programme introduced concepts around careers, volunteering, and hauora (wellbeing). Proceeds from student-made goods will support the Ōpōtiki Volunteer Fire Brigade, who contributed by highlighting the value of volunteering in one of the talks given to the tauira from local inspirational people including the headboy at Ōpōtiki College, who is also serving as a Youth Member of Parliament.

Our library continues to house art and exhibits from local artists with a high calibre of talent. Notable works displayed have been from students completing Art diplomas at Te Wānanga o Aotearoa, the renowned artist Fiona Kerr Gedson as well as inaugural exhibits from Hinetera Ruha.

The Nethia Morgan (née Waterson) Research Room housed a powerful and serene exhibit titled *'Our Journey as Whakatōhea'*, accompanied by birdsong to enhance the atmosphere. The library also hosted significant events, including the launch of several books by local wāhine, the Reo Strategy and Iwi Curriculum by the Iwi Development Team of Te Tāwharau o Te Whakatōhea, further strengthening the role of Te Tāhuhu o Te Rangi in supporting cultural and educational initiatives. The rooms continue to provide space for those seeking a third space to meet, study and work. A series of videos were created to focus on four locals using their local library as a source of education, entertainment, business opportunities to utilise what this Council service provides to bring the community together to thrive and support its growth.

Eastern Bay Spatial Plan

Council adopted the Eastern Bay Spatial Plan on 26 June 2025, which was developed with Whakatāne District Council, Kawerau District Council, Bay of Plenty Regional Council and Eastern Bay iwi partners. The Spatial Plan was developed to guide planning for more homes (and house up to 11,000 more people), provide more business land and support job growth, while also enabling primary industries to grow, enhancing the natural environment, and living with a range of natural and climate change hazards.

The Spatial Plan development has paved the way for preliminary works to be carried out assessing suitable land for new residential, commercial and industrial growth. A structure plan was developed which identifies approximately 330ha of rural land in Hukutaia that can accommodate over 2000 residential sites as well as areas for commercial and community development. Council agreed to progress a district plan change to rezone this area which may be delivered through a Streamlined Planning Process.

Council has also approved an industrial demand feasibility study which identified 26ha of land suitable to be progressed for site-specific assessments to better inform which sites should be rezoned industrial through a district plan change.

Eastern Bay Economic Development Strategy Refresh

On 29 April 2025, Council adopted a refreshed Eastern Bay Economic Development Strategy that was developed in partnership with Whakatāne District Council, Kawarau District Council and the Bay of Plenty Regional Council. The approach to the refresh began with a framework designed to coordinate economic activity and foster greater prosperity and well-being across the subregion. The strategy's purpose is to 'unlock resilient economic development for the Eastern Bay of Plenty' and the vision for 2055 was that 'the region will be an attractive place to visit, work and live, with flourishing communities and thriving natural and built environments'. Initially the project was coordinated by ToiEDA but since mid-2024, the three district councils have been leading this work.

The final strategy identifies Development Focus Areas for the three districts with Ōpōtiki identified as being the "aquaculture centre of national significance". It also identifies further development potential in the agriculture and horticulture sectors. Ōpōtiki has highly fertile land with the potential for expansion and synchronised seasonal employment between horticulture and aquaculture.

Four cross-cutting constraints to progressing economic development in the Eastern Bay were identified as housing, transport and connectivity, workforce, and capital. The Eastern Bay Spatial Plan provides a framework to help our communities grow in a sustainable way. It focuses on improving amenities, protecting our environment, offering better transport options, and providing housing that meets the needs of a diverse and growing population. Implementation of the Economic Development Strategy and the Spatial Plan will go hand in hand to address these cross-cutting constraints.

Legislative Changes

Resource Management Reform package
Following the 2023 general elections the current government introduced a phased approach to reforming the Resource Management Act 1991 with a growth-orientated agenda that reduces unnecessary barriers to prevent development. Since this time, Phase 2 of the reform is well underway which over the past year has seen the following changes:

- Legislation for a fast-track approvals regime that would make it easier to consent new infrastructure, renewable energy and other developments
- The development of the 'Going for Growth' economic package which intends to boost economic performance.

By November 2025, Phase 3 will be enacted which will see the replacement of the Resource Management Act 1991.

Local Water Done Well
Local Water Done Well is the government's approach to address long-standing water infrastructure challenges. The Local Government (Water Services Preliminary Arrangements) Act 2024 and the Local Government (Water Services) Bill set out the various arrangements, and requirements on councils and water services providers. The Act requires Council to formally approve and submit a Water Services Delivery Plan (WSDP) to the Department of Internal Affairs by 3 September 2025. Council consulted with the community in May and June 2025 and in August adopted a WSDP which will see future service delivery provided through an internal business unit whilst continuing to explore potential joint Water Service Organisation (WSO) with other councils.

Princess Street Grandstand Project Completed

In May 2025, the Princess Street Reserve Grandstand project was successfully completed, marking the end of a significant community upgrade.

The grandstand had long been identified as earthquake-prone, with structural issues that led to a recommendation to remove the top part of the grandstand back in 2022. While the upper structure been deemed unsafe, the lower level continued to serve as toilet and changing facilities for the local sports club.

In June 2024, Council resolved to remove the ageing wooden grandstand from the top of the building, and to reroof and modernise the remaining facilities. The project was funded through the Government's Better Off Funding programme. Following a competitive tender process, Livingstone was appointed to carry out the work. This included asbestos removal, safe demolition of the upper level, reroofing, and a full interior upgrade of the toilets and changing rooms.

The result is a safer, more functional facility that will continue to serve the community well into the future. The project also demonstrates Council's commitment to renewing community assets in a responsible and sustainable way.

Ōpōtiki Matariki Festival – National Recognition for a Growing Community Event

The Ōpōtiki Matariki Festival has become a signature event for the district since its establishment in 2018, consistently bringing together community, culture, and celebration. Its success has also been recognised nationally. The Ōpōtiki Matariki 2023 festival was nominated for the New Zealand Events Association (NZEA) Award for Best Community or Not-For-Profit "Under 3000 Participants" category and were announced as winners at the award ceremony held in August last year. More recently, it was announced that the Ōpōtiki Matariki 2024 festival has again been nominated in this same category as well as a second nomination in the category for Best Art, Cultural or Heritage Event.

The Ōpōtiki Matariki 2025 festival programme was delivered in June and included a range of cultural, environmental, and community activities. These included the Hautapu ceremony at Omarumutu Marae, the Glow Worm and Night Walks at Hukutaia Domain, storytelling and workshops, planting days, a night market, and performances. Together, these activities created opportunities for reflection, learning, and connection across the community.

The festival's continued growth and recognition are a direct reflection of the strong partnerships between Council, local iwi, community organisations, and volunteers. Council's isite team plays a central role in coordinating the event, supported by staff across the organisation. Their efforts, combined with community participation, ensure the festival remains both meaningful locally and highly regarded nationally.

Strategies

Waihau Bay Masterplan
On 10 June 2025, Council adopted the Waihau Bay Masterplan and Implementation Plan. The plan provides a starting point for development opportunities within the area while preserving Waihau Bay's unique character and cultural values. The masterplan responds to the emerging challenges within the area, namely parking congestion, infrastructure capacity, environmental concerns, and public safety.

Spaces & Places Strategies
On 29 April 2025, Council adopted its regional & local spaces and places strategies. These strategies are developed to guide planning and investment in play, active recreation, sports spaces and facilities. The regional strategy outlines a shared vision, mission, goals, and priorities over a four-year period. While the local strategy provides for a tailored roadmap to improve facilities and increase user participation.

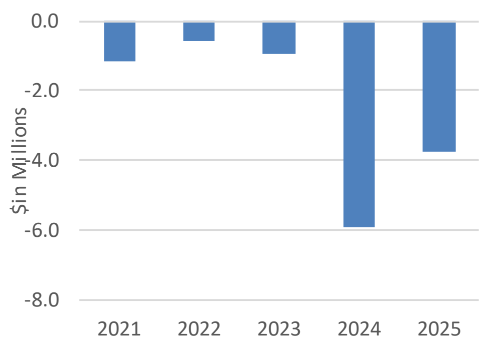
Policy Changes

Freedom Camping Bylaw
On 10 December 2024, following public consultation, Council approved the Freedom Camping Bylaw. The bylaw provides for how Council will address freedom camping in the district.

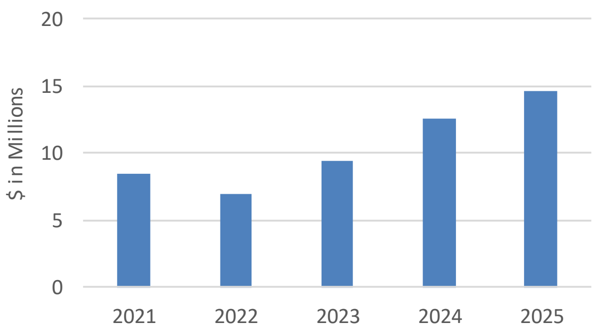
Local Easter Sunday Shop Trading Policy
Following a special consultative procedure, on 10 April 2025 Council agreed to renew its Local Easter Sunday Shop Trading Policy. The policy guides how businesses within the district can operate on Easter Sunday.

5 Year Financial Summary

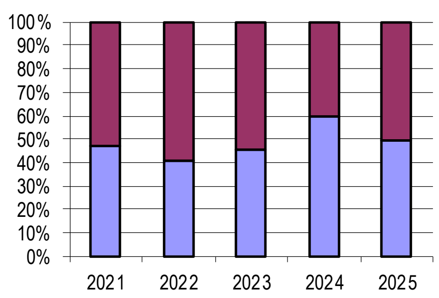
For the year to 30 June:	2021 $000	2022 $000	2023 $000	2024 $000	2025 $000
Income Statement					
Rates (including penalties)	11,739	11,779	12,913	14,814	16,330
Other income	13,143	17,101	15,278	10,068	16,771
	24,882	28,880	28,191	24,882	33,101
Cost of services	23,417	22,870	22,901	25,863	27,501
Net surplus/(deficit)	**1,465**	**6,010**	**5,290**	**-981**	**5,600**
Financial Position					
Current assets	14,409	9,806	6,735	6,511	9,352
Current liabilities	15,566	10,375	7,667	12,408	13,127
Working capital	-1,157	-569	-932	-5,897	-3,775
Non current assets	260,221	334,865	349,368	363,208	375,420
	259,064	334,296	348,436	357,311	371,645
Non current liabilities	7,067	5,559	9,551	6,544	7,537
Net assets	251,997	328,737	338,885	350,767	364,108
Financed by:					
Ratepayers equity	139,609	146,915	153,007	152,140	158,097
Reserves	112,388	181,822	184,878	198,627	206,011
	251,997	328,737	337,885	350,767	364,108



Working Capital

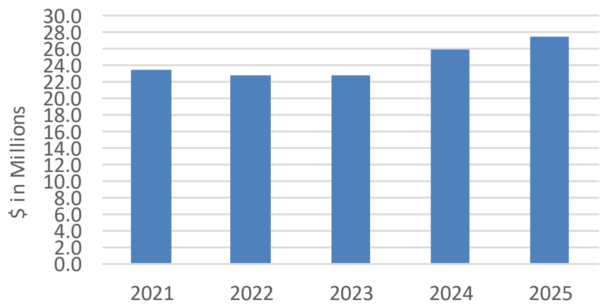


Public Debt



Revenue Ratios

Rates Other Income



Cost of Service

* The net surplus/(deficit) excludes the impact of the three yearly asset revaluation process, this is ignored to provide comparability across the five year summary.

The graphs and summary tables above demonstrate Council's financial prudence over time.

Council has been previously very conscious of keeping debt low to allow capacity to invest in the harbour development and the rehabilitation of the town's aging wastewater infrastructure. Now we start to see the organisation position itself for harbour operations and further development. Our debt levels have increased from a previously stable $9.5 million to $14.6 million as we have completed the projects highlighted in the above Highlights and Significant Events section. We are now looking to develop long term solutions in relation to wastewater and growth and aiming to understand the treatment plant upgrades required to sustain an extended wastewater network to cater for more resilience and greater housing development.

There is always a lot of public scrutiny on Council debt levels nationally, and there are several cases where some Councils have let debt levels get out of hand. Sustainable debt levels and debt management is extremely important to Council and is an area which is managed well. Debt levels for Ōpōtiki are some of the lowest in the country currently and as the financial prudence measures outline further on in this report, are very sustainable in terms of Councils ability to meet its financial obligations.

It does need to be mentioned that the appropriate use of debt means that rates increases can be managed more effectively over a longer term. Take for example Council undertaking a capital project costing $100,000. This represents close to a 1% increase in rates. But if it was funded by borrowing, then the impact on rates would be a 0.1% increase on rates, meaning we could undertake $1,000,000 worth of capital projects for the same rating impact of one $100,000 capital project. The use of debt also helps smooth rate increases out between years, by spreading the impact of a large capital project over a number of rating years. This reduces the lumpiness of rate increases of large projects, and also spreads the burden more fairly between current and future ratepayers (who will also benefit from the project).

While debt is crucial to ensuring the Council is managing its assets appropriately, it also plays a significant role in ensuring that Council meets the service level needs of its community. Where there are new requirements for services driven by growth, Council needs to be able to respond to these needs. Debt is the appropriate tool to fund this response as the cost is spread over a long period. This promotes the term intergenerational equity. Intergenerational equity is a term used widely in Local Government because the assets we tend to build last many generations. Sometimes three or more generations. It is fair that the cost of the future benefit received by future generations is paid by future generations. Otherwise it would be the "now" generation paying for the benefit that those in the future would receive.

2024/25 Performance Overview

Overall Council has achieved an operating surplus of $5.6m for the year against a budgeted deficit of -$0.868million. This is due to the following:

Subsidies and Grants are higher than budget due largely to funding received towards the wharf upgrade and harbour redevelopment.

Fees and charges revenue is less than budget. This is due mostly to less income received from Resource Recovery Centres (RRC's), resource management and building control services.

Interest revenue is favourable due to it not being budgeted. Other revenue is also favourable, due to vested assets received. Due to delays in some capital projects, no development contributions were received.

Personnel costs are less than budget due to more unfilled positions than anticipated.

Depreciation and amortisation is higher than budget as a result of asset revaluations undertaken in the previous year being higher than expected.

Finance costs are less than budget due to the timing and number of capital projects which were delayed as a result adoption of the 2024-2034 Long Term Plan. There were also challenges in programme and project management resourcing.

Other expenditure less than budget due mostly to the delay in the adoption of the 2024-2034 Long Term Plan, affecting the timing in the execution of a number of operational projects. This includes those that play a critical role in supporting their associated capital works programme. This is partially offset by insurance costs being higher than budget.

Other comprehensive income is higher than budget due to the revaluation of Land and Buildings, and Parks and Reserves asset classes.

Financial Reporting and Prudence

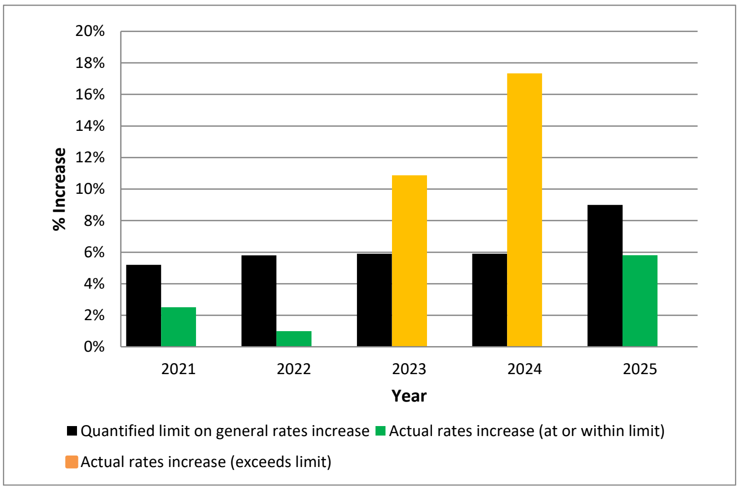
Annual report disclosure statement for year ending 30 June 2025

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

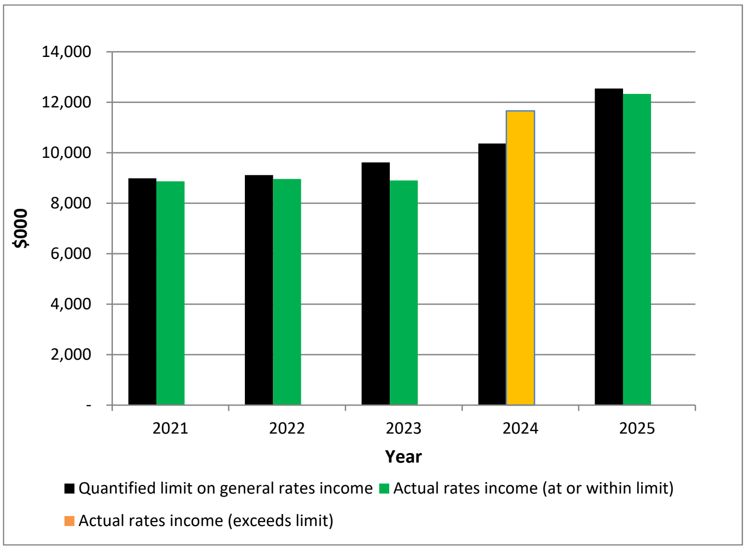
The council is required to include this statement in its annual report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of the terms used in this statement.

Rates Affordability Benchmark
The council meets the rates affordability benchmark if:
- its actual rates income equals or is less than each quantified limit on rates; and
- its actual rates increases equal or are less than each quantified limit on rates increases.

Rates (increases) Affordability Benchmark – General Rates
This graph compares the council's actual general rates increases with a quantified limit on general rates increases included in the financial strategy included in the council's long-term plan. The quantified limit is LGCI plus 3%.

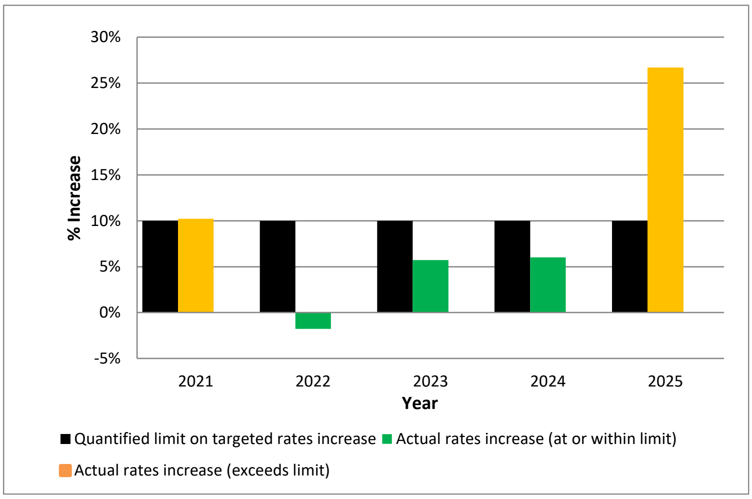


Rates (Income) Affordability Benchmark – General Rates
This graph compares the council's actual general rates income with a quantified limit on general rates contained in the financial strategy included in the council's long-term plan. The quantified limit is prior year general rates plus (LGCI plus 3%).



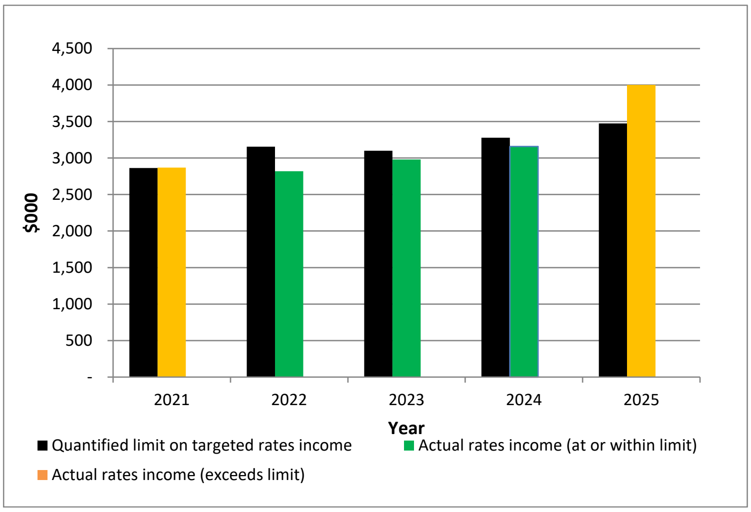
Rates (increases) Affordability Benchmark – Targeted Rates

This graph compares the council's actual targeted rates increases with a quantified limit on targeted rates increases included in the financial strategy included in the council's long-term plan. The quantified limit is 10%



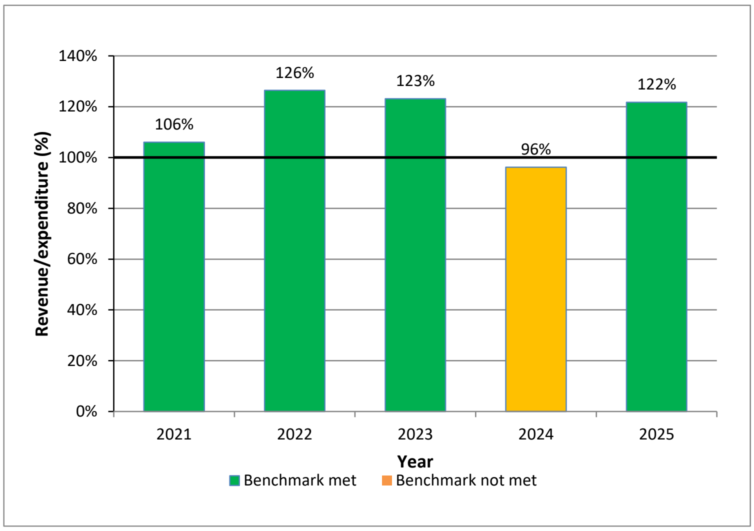
Rates (Income) Affordability Benchmark – Targeted Rates

This graph compares the council's actual targeted rates income with a quantified limit on targeted rates income contained in the financial strategy included in the council's long-term plan. The quantified limit is prior year targeted rates plus 10%.



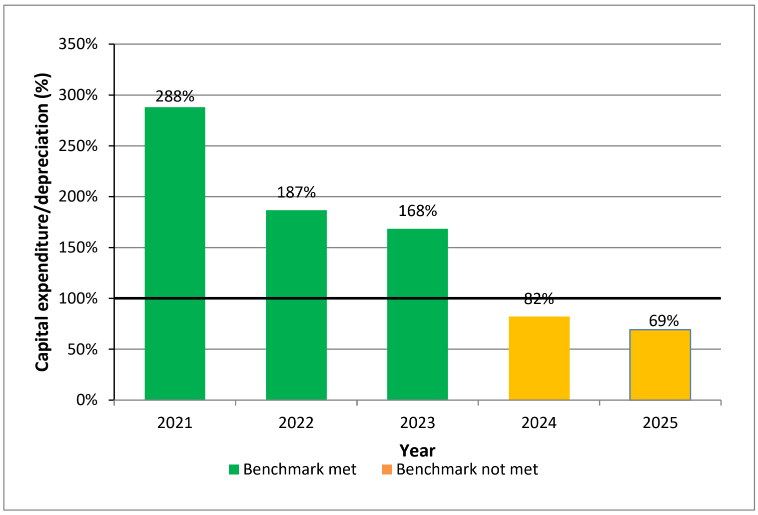
Balanced Budget Benchmark
This graph displays the council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

The council meets this benchmark if its revenue equals or is greater than its operating expenses.



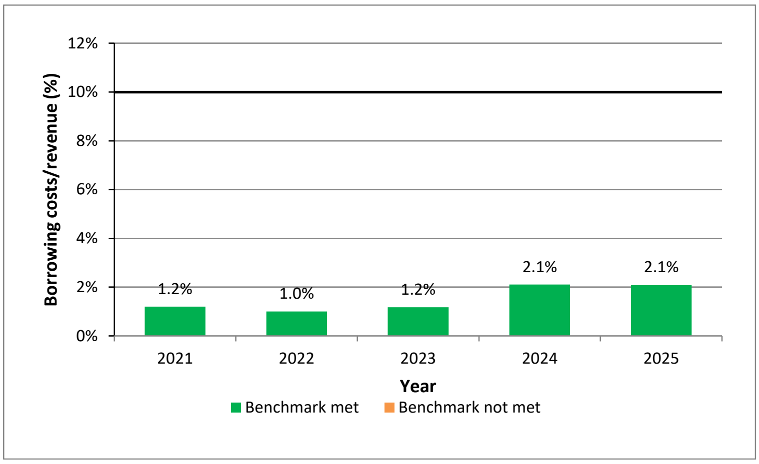
Essential Services Benchmark
This graph displays the council's capital expenditure on network services as a proportion of depreciation on network services.

The council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



Debt Servicing Benchmark
This graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financials and revaluations of property, plant, and equipment

Because Statistics New Zealand projects the district's population will grow more slowly than the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 10% of its revenue.

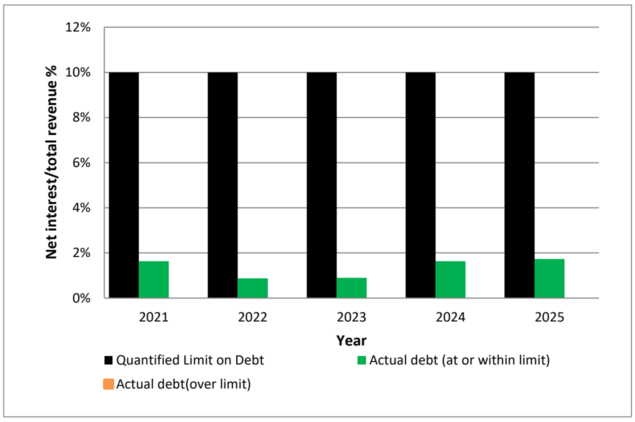


Debt Affordability Benchmark

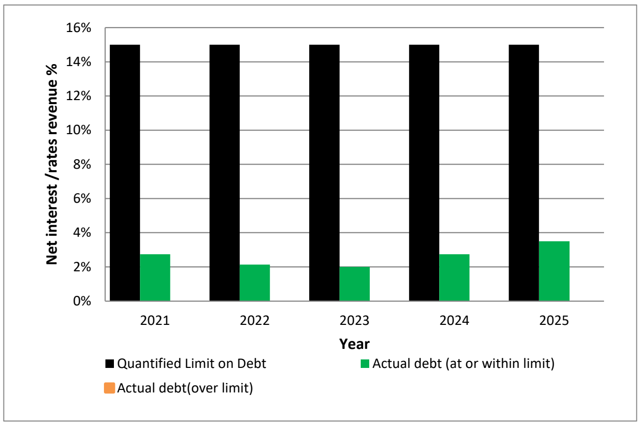
The Council meets the debt affordability benchmark if its borrowing is within each quantified limit on borrowing. The following graphs compare the Council's actual borrowing with the quantified limits on borrowing stated in the financial strategy included in the council's long term plan.

The quantified limits are:

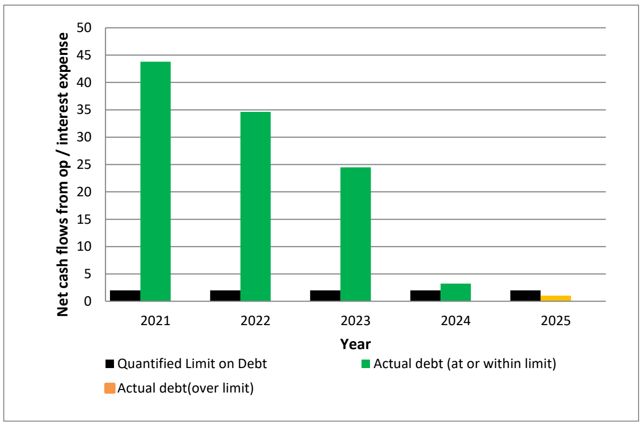
Net interest expense/total revenue less than or equal to 10%



Net interest expense/rates revenue less than or equal to 15%



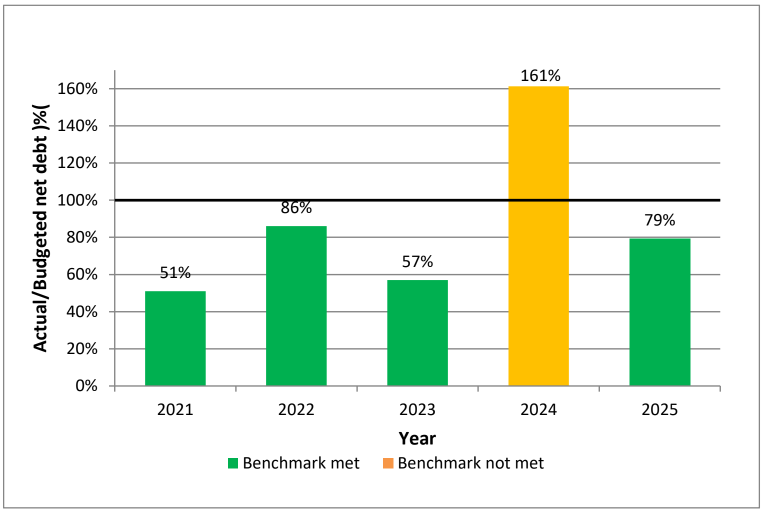
Net cash flows from operating/interest expense greater than or equal to 2



Debt Control Benchmark
This graph displays the council's actual net debt as a proportion of planned net debt.

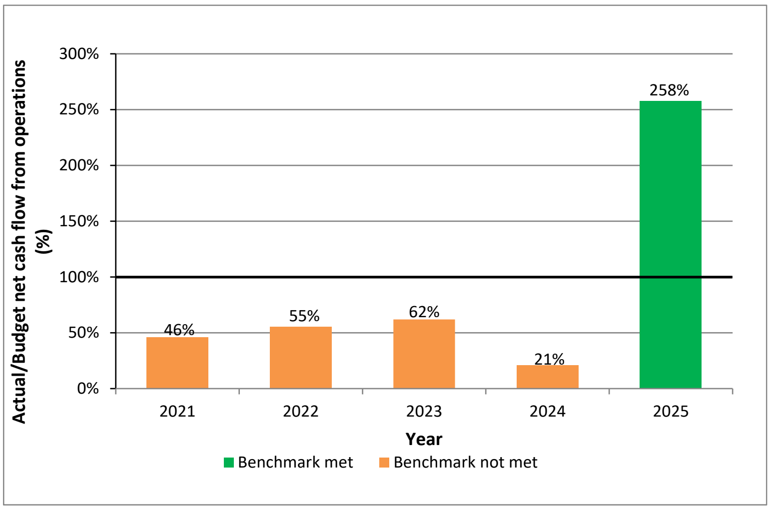
In this statement, **net debt** means financial liabilities less financial assets (excluding trade and other receivables).

The council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Operations Control Benchmark
This graph displays the council's actual net cash flow from operations as a proportion of its planned net cash flow from operations.

The council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.



Benchmarks not met

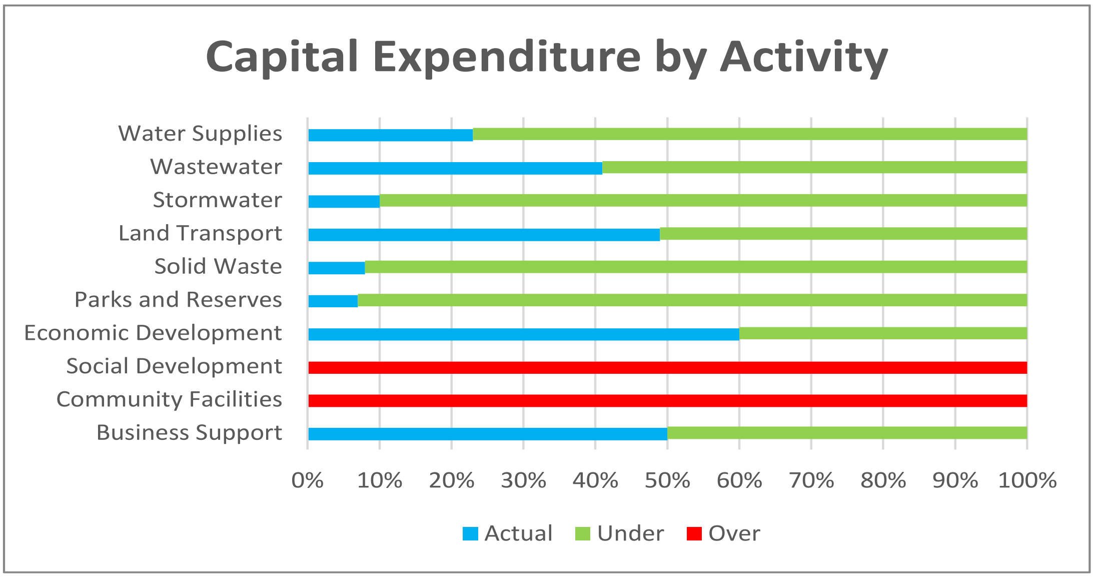
Rates (increases and income) Affordability Control Benchmarks – Targeted Rates

This benchmark was not met this year due to Council undertaking a number of targeted rate funded works, as outlined in the 2024-2034 Long Term Plan.

Essential Services Control Benchmark

This benchmark was not met this year due to a number of projects that were delayed due to the late adoption of the 2024-2034 Long Term Plan.

Capital Expenditure 30 June 2025



Water Supplies – although a number of reticulation renewals and treatment plant renewals were in progress during the year, they and numerous other projects have been carried forward into 2024-25, including Hukutaia reticulation and upgrade, Te Kaha treatment plant relocation and Ohiwa telemetry upgrade. This was exacerbated by the late adoption of the 2024-2034 Long Term Plan.

Wastewater – The wastewater treatment plant upgrade and consent process will continue into 2025/26 year along with updated conditions. The Opotiki wastewater rising main was successfully relocated to mitigate immediate risks. A number of reticulation and treatment renewals were progressed this year. The wastewater treatment plant early works and preliminary design stages have been carried forward into 2025/26.

Stormwater – scoping and procurement plans to get investigations and designs underway for Duke Street West Stopbank and Wellington Street Stormwater Basin were progressed with construction possible in 2025/26.

Land Transport – the annual reseal progressed during the year, while the widening and overlay of Snell (harbour access) Road is due for completion by June 2026.
Major emergency reinstatement works needed to be carried out due to damage caused by several severe weather events. Footpath renewals were able to be progressed this year.
Other projects completed during the year include traffic services renewals, and structures component replacements.

Solid Waste Management – the weighbridge at the Ōpōtiki RRC went live this year. Annual renewals programme progressed during the year. Resource consents were also progressed and will be submitted early 2025/26, following which capital renewals programme will be ready to commence.

Parks and Reserves – the Pākihikura Harbour Trail, Whitikau Reserve upgrade and Cenotaph refurbishment were completed during the year. A new overflow boat trailer parking area adjacent to the Coastguard Opotiki Clubhouse was also constructed.

Economic, Social and Community Development – projects completed include earthquake strengthening (Princess Street Grandstand), CCTV safer communities, and events equipment. The District Plan review is in progress.

Community Facilities – upgrades to the Ōpōtiki wharf have been completed. Work has also been completed on upgrading the access road and carpark to the eastern wall. Dredging of the harbour (on behalf of MBIE) progressed this year (and was completed in the first quarter of 2025/26). A number of public realm (CBD) projects were also completed this year.

Business Support – a number of fleet renewals, as well as IT hardware and software renewals and enhancements were completed during the year.

Council Organisation

Council Values and Vision

Integrity and Honesty

We will not compromise our values and will act in a trustworthy manner at all times.

Ngakau- tapatahi me te Pononga

Kaore matou a marie i a matou uaratanga a, ka mahi i roto i te huatanga matatika i nga wa katoa.

Leadership

We will take an active role in issues that affect our community by providing governance, representation, advocacy, guidance, and opinion.

Manakuratanga

Ka kakama matou i roto i nga take e pa ana ki to tatou iwi whanui ma te whakahaere tikanga, ma te kanohi, kai tautoko arahitanga me te whakaaro.

Openness and Accountability

We will conduct our affairs in a way that allows the community to see and understand our actions and achievements and we will accept responsibility for them.

Mahorahora me nga Herenga

Ka whakahaeretia a matou mahi i roto i te aria kia kitea ai e te iwi whanui a, kia mohiotia a matou mahinga me nga tutukitanga me te whakaae ano mo aua kawenga.

Fairness and Equity

We will act to ensure that all have equal opportunities and that we will be unbiased in the implementation of policies.

Tokeke me te Ture o te Tika

Ka mahi matou ia hua ai ka orite te whiwhi mea angitu o te katoa me ae ate tokeke i roto i iaga whakatinanatanga o uga kaupapa.

Achievements Orientated

We will gain results in a timely, innovative, and economic manner.

Whakatutukitanga Whakawaiatanga

Ka whiwhi hua i roto i te auaha me te ngawaritanga.

Relationships

We will acknowledge the special place of Tangata Whenua in our community and respect the different views and values of our community.

Tikanga Tutohungatanga

Ka manako matou i te wahi motuhake o te Tangata Whenua i roto i te iwi whanui a me te whakarite ano i nga kitenga rereketanga, me nga uaratanga o to tatou iwi whanui.

Satisfying Expectations

We will always look to understand our community's expectations and try to achieve a high level of community satisfaction.

Tumanako Manawareka

Ka ahei tonu matou kia mohio ki nga tumanako o to tatou iwi kainga me te whakamatau kia ae ate tairanga teitei o te whakanatanga o te iwi whanui.


Image: Ōpōtiki Matariki celebration 2025 - seed germination / planting workshop

Council's vision for the district is
STRONG COMMUNITY STRONG FUTURE

Your representatives 2024/25

Mayor David Moore
Ward – District

Deputy Mayor Shona Browne
Ward – Ōpōtiki

Councillor Barry Howe
Ward – Ōpōtiki

Councillor Tom Brooks
Ward – Ōpōtiki

Councillor Steve Nelson
Ward - Waioeka-Waiōtahe-Otara

Councillor Dean Petersen
Ward - Waioeka-Waiōtahe-Otara

Councillor Maxie Kemara
Ward – Coast

Coast Community Board

Chairperson
Maxie Kemara
(Ward Councillor)

Deputy Chairperson
Allen Waenga

Michael (Spike) Collier

Linda Steel

Tiaki (Jack) Parata

Governance Structure

The governance model under the Local Government Act 2002 is representative democracy. The community elects individuals to make judgements on behalf of the community about what will promote community well-being.

Although the model is one of representative democracy, there are strong elements of citizen participation.

There are three elements to governance under the Act. They are:

- Representing the community
- Setting policy
- Monitoring and review.

Representing the Community

An elected member is elected by the electors of a particular ward/constituency to represent those electors, but all elected members are required to act in the interests of the city or district or region as a whole.

Setting Policy

The policy setting role involves deciding what the local authority should be doing, i.e. what activities should the local authority engage in and why, what regulatory intervention should the local authority make and why etc. This policy setting takes place within a framework of:

- Things the local authority is prohibited from doing by law (examples from the Act include charging a membership fee for a library, or selling water and sewage disposal assets to the private sector)
- Things the local authority must do by law (e.g. Local authorities must prepare a district plan or regional policy statement)
- Community needs and preferences.

Monitoring and Review

The third governance role is monitoring and review. These may seem like synonyms, but in fact they are not. Monitoring involves evaluating a policy or performance during a particular project. Review is about evaluating performance at a predetermined time.

The most visible review mechanism is the local authority’s annual report, which sets out the performance of the local authority against its objectives over the preceding year.

Council Meetings

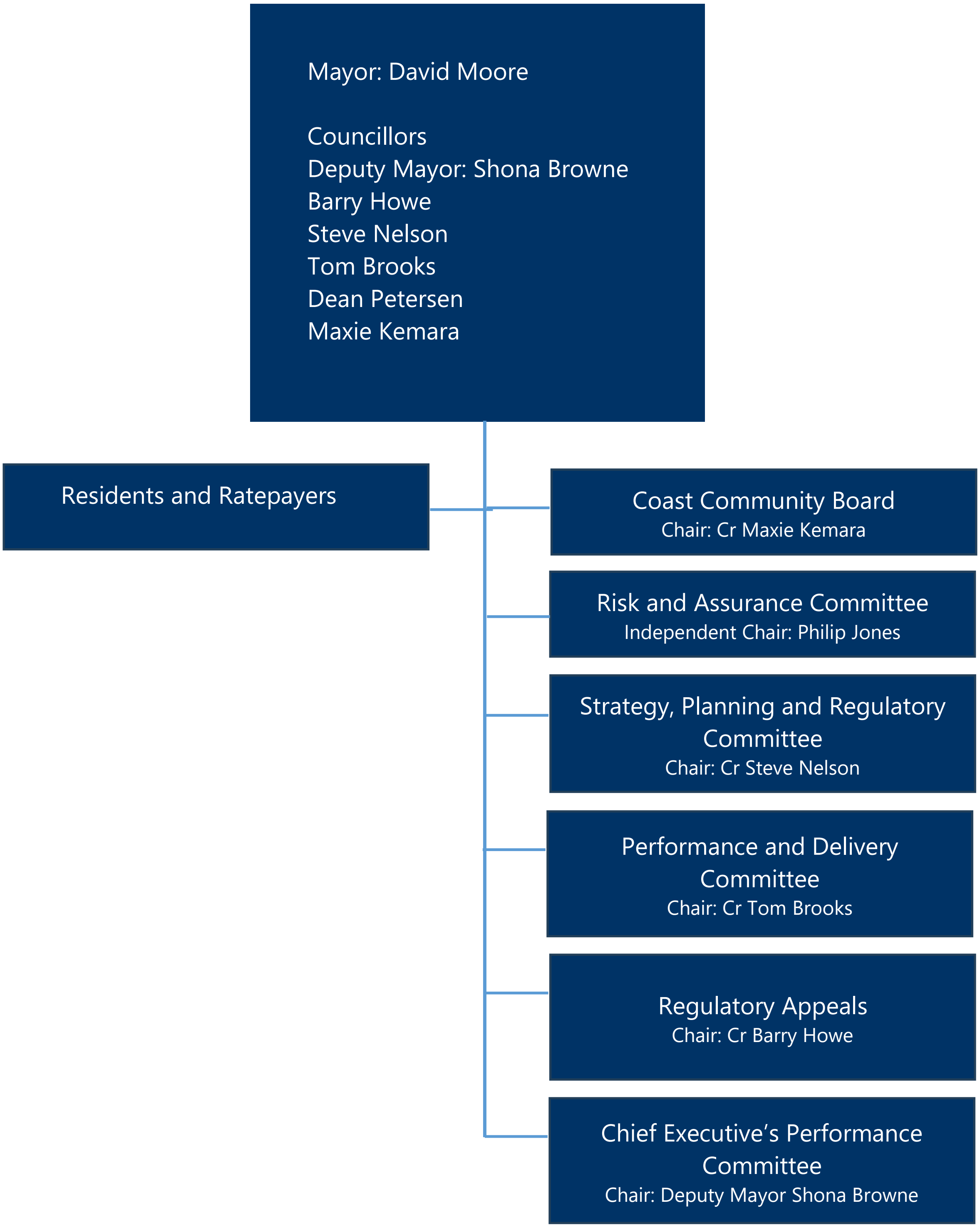
Council meetings are held at the following intervals:
Council meetings – six weekly
Risk and Assurance Committee – quarterly
Strategy, Planning and Regulatory Committee – six weekly
Performance and Delivery Committee – Six weekly
Regulatory Appeals Committee – as required
Chief Executive Performance Committee – No less than 2 times per year
Coast Community Board – six weekly

A copy of Council’s meeting calendar is always available on our website both as a Google calendar (click on any meeting for more details such as start time and location), or as a downloadable PDF at odc.govt.nz/meetingcalendar

A full list of all Council and Committee appointments is available on Council’s website.

Council

For the 2024/25 year Ōpōtiki District Council had seven Councillors elected from three wards and a Mayor elected from the whole district. The Mayor and Councillors are represented on Council committees. These committees consider and recommend policy to Council and monitor the effective and efficient implementation of policy and the operation of services relating to the committee functions.



Coast Community Board

In 2004 the Local Government Commission established a Coast Community Board, comprising of four elected members plus the Coast ward Councillor.

The role of a Community Board is specified in Section 52 of the Local Government Act 2002, as follows:
a. To represent, and act as an advocate for, the interests of its community
b. To consider and report on all matters referred to it by the territorial authority, or any matter of interest or concern to the community board
c. To maintain an overview of services provided by the territorial authority within the community
d. To prepare an annual submission to the territorial authority for expenditure within the community
e. To undertake any other responsibilities that is delegated to it by the territorial authority.

Coast Community Board Members for 2022-2025 Triennium

Chairperson, Maxie Kemara
Deputy Chairperson, Allen Waenga
Michael (Spike) Collier
Linda Steel
Tiaki (Jack) Parata

At the Inaugural Ordinary Council Meeting 26 October 2022, the following Committee Appointments for the 2022-2025 Triennium were approved by resolution:

Council Committees	**2022-2025 Triennium**
Risk and Assurance	Members: Crs Nelson, Petersen, Brooks Mayor Moore Ex Officio Independent Chair: Philip Jones
Strategy, Planning and Regulatory	Members: Crs Brooks, Browne Mayor Moore Ex Officio Chair: Cr Nelson
Performance and Delivery	Members: Crs Nelson, Petersen Mayor Moore Ex Officio Chair: Tom Brooks
Regulatory Appeals	Members: Crs Browne, Brooks Chair: Cr Howe
Chief Executive Performance Committee	Members: Mayor Moore Crs Petersen, Brooks Chair: Deputy Mayor Browne

Advisory Groups	
Tohe Ora - Social Development Advisory Group	Members: 3x Iwi Representatives 3x Community representatives 2x Rangatahi/youth representatives Chair: Cr Kemara Deputy Chair: Cr Brooks
Property Advisory Committee	Members: Cr Nelson, Deputy Mayor Browne Mayor Moore Ex Officio
Joint Committees	
Eastern Bay of Plenty Joint Committee	Mayor Moore Cr Nelson
Regional Transport Committee	Mayor Moore Alternative: Cr Brooks
Civil Defence Emergency Management Group Joint Committee	Mayor Moore Alternative: Cr Brooks
Eastern Bay of Plenty Road Safety Operations Group	Cr Brooks Alternative: Mayor Moore
Eastern Bay District Licensing Committee	Deputy Mayor Browne Alternative: Mayor Moore
External Organisation/Group appointments	
Creative Communities New Zealand	Mayor David Moore Deputy Mayor Shona Browne
Waioeka-Otara Flood Scheme Liaison Group	Crs Nelson, Petersen
Ōhiwa Harbour Implementation Forum	Crs Petersen, Nelson
Ōpōtiki Marine Advisory Group (OMAG)	Mayor Moore Cr Petersen Chair: Cr Howe
Ōpōtiki Theatre Trust	Cr Browne
Sport NZ Rural Travel Fund	Cr Howe

All meetings are open to the public who are welcome to attend.

Executive leadership team

Stace Lewer - CEO

The Chief Executive appoints a range of skilled staff to carry out the activities the council undertakes on behalf of the community. This is the organisational arm of local government. Through the Chief Executive they implement the decisions of Council, provide advice to Council on managing the activities of the organisation effectively and efficiently, plan and provide accurate reports of the financial and service performance of Council and employ and provide leadership.

Nathan Hughes, Group Manager Service Delivery

Project management, 3 Waters, Parks & reserves, Te Tāhuhu o Te Rangi - Ōpōtiki District Library, Events, Engagement, Refuse, Transportation, Harbour and Wharf.

Antoinette Campbell, Group Manager Strategy and Development

Long-term Plan and Annual Plan, Strategy Development, District and Spatial Planning, Policies, Bylaws, Asset Management, Climate Change, Social Development, Emergency Management, Partnerships, Cultural Iwi Relationships, Economic Development, Building Consents, Resource Consents, Development Engineering, Environmental Health, Enforcement and Compliance.

Rachael Burgess, Group Manager Business Support

Financial Management and Reporting, Financial Planning, People/Organisational Development, Human Resources, Health & Safety, Risk Management, Communications, Governance, Procurement, Fleet, Customer Service, Information Technology, Information Management, Business Enhancement, Property (operations, maintenance and leases).

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.

EEO Report

The Ōpōtiki District Council acknowledges the benefit to both employees, Council, and its customers that result from equal opportunity in employment of new personnel. Council is committed to the principles of equal opportunity in recruitment, employment, training, and promotion of its employees.

Objectives

- To promote people on the basis of merit and/or skill, ability, and qualifications
- To ensure criteria for recruitment relate to the skills and experience necessary for the job.

Outcomes

- All appointments made on merit
- The recruitment criteria used were related to the skill and experience necessary for the job.

Council Activities and Performance

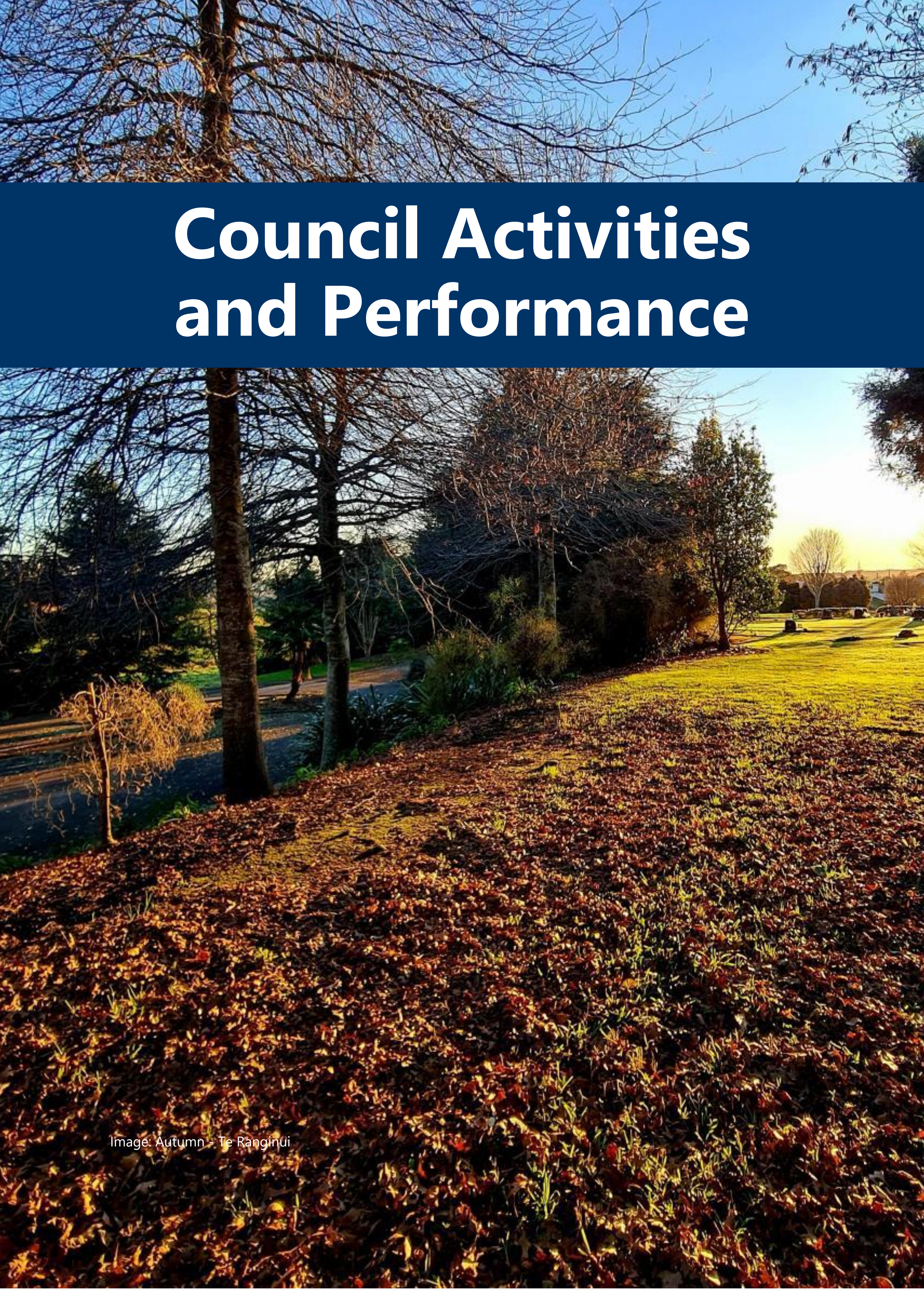


Image: Autumn - Te Ranginui

A guide to the groups of activities

This section explains 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.

All Council activities contribute to the four well-beings outlined in the Local Government Act: social, cultural, environmental, and economic. There are 21 activities sitting under four activity groups, each supporting our Community Priorities and Strategic Goals.

While each activity aligns most closely with one group and one priority, all 21 activities collectively support our vision of *Strong Community, Strong Future*.

The Statement of Service Performance (pages 43–106) aligns with the Financial Statements for the period 1 July 2024 to 30 June 2025. It has been prepared in accordance with the Local Government Act 2002 and complies with Tier 2 RDR PBE financial reporting standards under NZ GAAP.

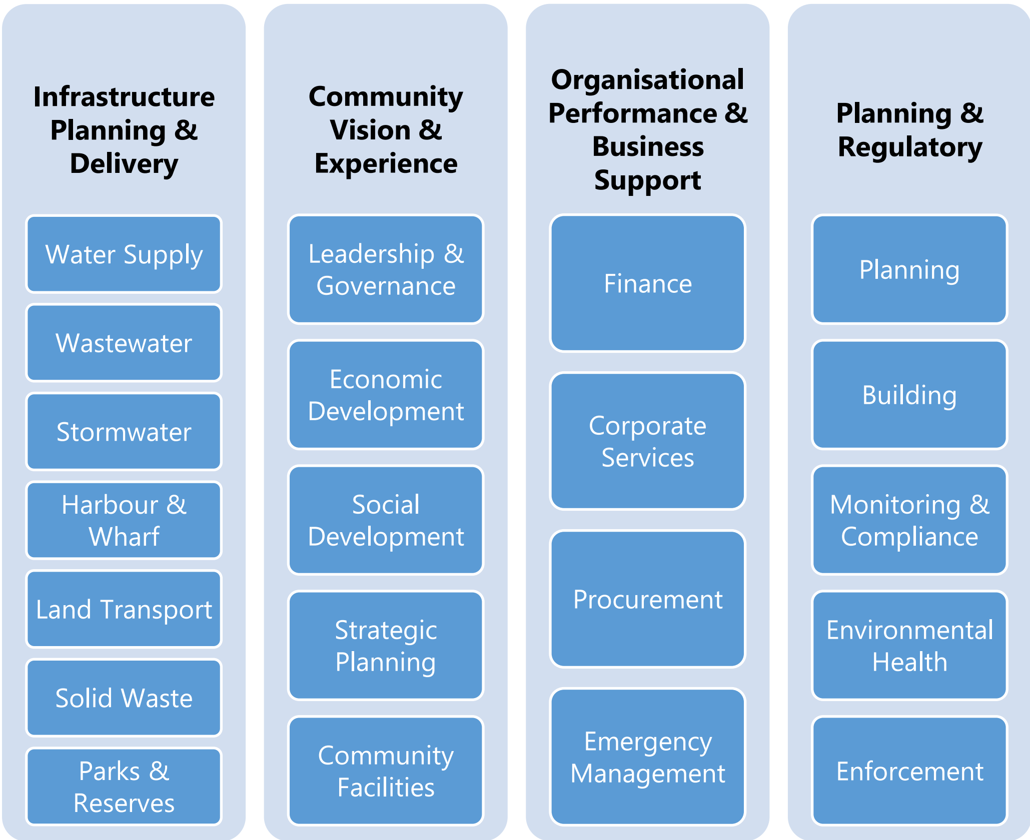
Strategic Goals were set in the Long Term Plan (LTP) 2024–2034. Each activity includes key levels of service, performance measures, and targets to track progress over the 10-year period.

A traffic light system is used to show performance:

- Green for achieved
- Red for not achieved
- Blue if no target was set or required for the 2024/25 year

The LTP was adopted in October 2024 following community consultation. This Annual Report outlines our performance against those targets.

Council Activities



What we do and why
This section gives a brief description of the activity Council provides and discusses the reason for providing the service.

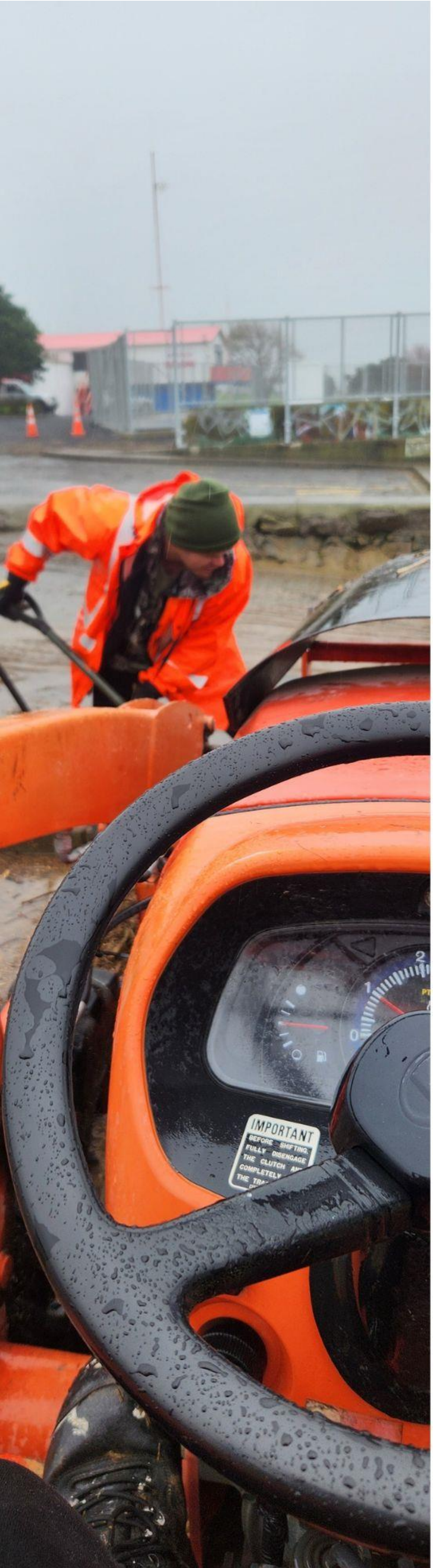
Contribution to community outcomes
This section explains how each activity within the group contributes to specific community outcomes.

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.

Financial Summary
The financial information provided is a set of financial results for each activity over the 2024/25 year. For each Activity the following financial information is provided:

- Funding Impact Statement
- Statement of Capital expenditure
- Statement of Internal borrowing.



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**
Wellbeing 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 wellbeing 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 wellbeings 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

Statement of service performance:
*Contextual information - WaterNZ provide publicly available information to explain water losses and ways for calculating them in the Benchmarking of Water Losses in New Zealand Manual.
https://www.waternz.org.nz/Resources/Attachment?Action=Download&Attachment_id=3676
Specifically, we use the CheckCalcsNZ Software (LeaksSuite) covered in Appendix K of the document.
All the Council meters are manually read and entered into a tablet. This data is then uploaded into Councils accounting programme.
Some of the water loss data used in the calculations are subject to estimations and uncertainty.

The data for water input to the schemes is for the period 1 July 2024 to 30 June 2025, whereas consumption data is based on meter readings taken in May and November.

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Result	Status
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	0	<5/1000 connections	1/1000 connections	
	Commentary 2024/25: Achieved. 1 complaint received regarding water clarity which is less than 1 per 1000 connections based on 2694 connections.				
	Drinking water taste	<1/1000 connections	<5/1000 connections	0/1000 connections	
	Commentary 2024/25: Achieved. No complaints received.				
	Drinking water odour	0	<5/1000 connections	0/1000 connections	
	Commentary 2024/25: Achieved. No complaints received.				
	Drinking water pressure or flow	<1/1000 connections	<5/1000 connections	<2/1000 connections	
	Commentary 2024/25: Achieved. 3 complaints received which is less than 2 per 1000 connections based on 2694 connections.				
	Continuity of supply	0	<5/1000 connections	0/1000 connections	
	Commentary 2024/25: Achieved. No complaints received				
	Council's response to any of these issues	0	<3/1000 connections	0/1000 connections	
	Commentary 2024/25: Achieved. No complaints received.				

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	Results 2024/25
	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	Non-compliant	No target set	*
	Ōpōtiki - Protozoal	Non-compliant	No target set	*
	Te Kaha - Bacterial	Non-compliant	No target set	*
	Te Kaha - Protozoal	Non-compliant	No target set	*
	Ōhiwa - Bacterial	Non-compliant	No target set	*
	Ōhiwa - Protozoal	Non-compliant	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	Not met	No target set	Almost met
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.10.2 T3 Protozoal Rules	Not met	No target set	All met
Drinking Water – Safety of Drinking Water (Mandatory DIA KPI #1)	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	New measure*	No target set	All met
	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	New measure*	No target set	Partially Met
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.7.2 T2 Filtration Rules	New measure*	No target set	Partially Met
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.7.3 T2 UV Rules	New measure*	No target set	Partially Met
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.7.4 T2 Chlorine Rules	New measure*	No target set	Partially Met
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.8 D2.1 Distribution System Rule	New measure*	No target set	All met
	Ohiwa Water Supply – Population 50			
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.4 T1 Treatment Rules	New measure*	No target set	All met
	The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.5 D1.1 Distribution System Rules	New measure*	No target set	All met

Commentary 2024/25

The Department of Internal Affairs updated this mandatory performance measure after the council had published our Long-term Plan, which sets our statement of service. The updated measure still covers the bacterial and protozoal compliance of water supplies but now is directly referenced to the relevant rules in the Drinking Water Quality Assurance Rules 2022. Our reporting is, therefore, against those rules.

Ōpōtiki District Council have determined the extent to which each of their supplies have met the measure by using the DWQAR aggregate compliance rate methodology to calculate whether the performance measures for compliance were “All met”, “Almost met”, “Partially met”, or “None met”.

The compliance requirements of the Ōpōtiki District Council water treatment plants together with the distribution zones were reported on by results externally audited on by WaiComply. This includes the three treatment plants and four distribution zones:

1. Ōpōtiki Water Treatment Plant
2. Te Kaha Water Treatment Plant
3. Ohiwa Water Treatment Plant
4. Distribution Zones:
    a. Ōpōtiki
    b. Hukutaia
    c. Te Kaha
    d. Ohiwa

* Comparative figures have been included where specifically reported on in the previous year. However, the reporting requirements have changed from 2023/24 with changes in DIA mandatory measure reporting requirements. As such, those with "New measure" for the comparative were not able to be stated as this was not recorded and reported against in the previous year, therefore, making it unfeasible for Council to include in the comparative column of this year's measure reporting.

Council has, instead, included the 2023/24 results at the top of this disclosure to explain the results achieved in the previous year against the previous drinking standards for comparative purposes.

Ōpōtiki Water Supply - Ōpōtiki and Hukutaia Distribution Zones
Compliance with DWQAR - 4.10.1 T3 Bacterial Rules was classified as "Almost met". The compliance rate was 99.91%.

The non-compliance was caused by the DWQAR T3.3 minimum FACe requirement being not met on 06/04/2025. On the same day, the DWQAR T3.16 minimum UV dose limit was exceeded for more than 5% of the day and the T3.15 requirement to monitor UVT was not met.

Additionally, on 05/04/2025, the DWQAR T3.6 maximum turbidity requirement was not met. On the same day, the DWQAR T3.16 minimum UV dose limit was exceeded for more than 5% of the day, and the T3.15 requirement to monitor UVT was not met.

There are 4 E.coli sample points for Ōpōtiki/Hukutaia and the sampling frequency is weekly.

Te Kaha Water Supply - Te Kaha Distribution Zone
Compliance with DWQAR 4.7.1 Treatment Monitoring Rules was partially met. The compliance rate was 53.81%.
Compliance with DWQAR 4.7.2 T2 Filtration Rules was partially met. The compliance rate was 50%.
Compliance with DWQAR 4.7.3 T2 UV Rules was partially met. The compliance rate was 34.96%.
Compliance with DWQAR 4.7.4 T2 Chlorine Rules was partially met. The compliance rate was 14.15%.

Whilst filtration, UV disinfection, and chlorination barriers were in place for the entire assessment period, Council could not demonstrate the necessary T2 performance requirements due to lack of consistent and reliable filtration, UV disinfection, and chlorination performance and monitoring data. The treatment plant bacterial and protozoal compliance was compromised by the turbidity of the water entering the UV reactor reducing the UV intensity.

There were 2 E.coli sample points for Te Kaha in the 2024/25 year (two more have just been installed) and the sampling frequency was weekly.

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	Results 2024/25	Status
Drinking Water – Fault Response Times **(Mandatory DIA KPI #3)**	Fault response times:				
	Median response time to attend urgent callouts	<1 hour	<4 hours	11 minutes	
	Commentary 2024/25: Achieved. 11 urgent requests received and the median time for first response was 11 minutes.				
	Median response time to resolve urgent callouts	< 2 hours	<1 day	1 hour and 47 minutes	
	Commentary 2024/25: Achieved. 11 urgent requests received and the median time to completion was 1 hour and 47 minutes.				
	Median response time to attend non-urgent callouts	<2 hours	<1 working day	15 minutes	
	Commentary 2024/25: Achieved. 110 non-urgent requests received and the median first response time was 15 minutes**.**				
	Median response time to resolve non-urgent callouts	<2 days	<3 working days	6 hours and 48 minutes	
	Commentary 2024/25: Achieved. 110 non-urgent requests received and the median completion time is 6 hours and 48 minutes.				
Drinking Water – Demand Management (Mandatory DIA KPI #5)	Average consumption of drinking water per day per resident.	Te Kaha – 213L Ōhiwa – 317L Ōpōtiki – 302L	<400L	Ōpōtiki -325L Te Kaha-254L Ohiwa-303L	
	Commentary 2024/25: Achieved. All 3 schemes complied with the target of <400 litres/person/day. Calculations based on meter readings, census data and SCADA data.				

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	Results 2024/25	Status
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	Restated 17.74%	<10%	23.17%	
	Commentary 2024/25: Not achieved. There are still some undetected losses in the reticulation, as the night flow does not get below 10l/sec. Investigations are ongoing. Water loss is the difference between the volume of water supplied to the system and the billed consumption, adjusted for estimated apparent losses. For 2023/24, an error was identified in the calculation of billed volume used to determine water loss. The correction involved removing inaccurate meter readings and data entry errors that had previously been included in the billed volume. As a result, the reported water loss for 2023/24 was restated from 1.2% to 17.7%, changing the measure's status from "achieved" to "not achieved.				
	Te Kaha	31.5%	<10%	20.1%	
	Commentary 2024/25: Not achieved. High losses due mainly to age of assets. Lightning strikes on the reservoir have affected the sensors on occasions, causing the reservoir to overflow. Planning has resumed for the new water source, following the collapse of an investigation bore that had put the project on hold. A planned new treatment plant and reservoir should also help in reducing water losses.				
	Ohiwa	N/A – No target set	No target set	9.7%	
	Commentary 2024/25: No target was set for the Ohiwa Scheme. Using the LEAK S Suite software, it showed a CARL value of 9.7%. This is the first time an assessment has been done for Ōhiwa.				

Internal Borrowing

Internal Loans Summary

	Opening Balance 1/07/2024 $ 000's	Borrowed $ 000's	Repaid $ 000's	Balance 30/06/2025 $ 000's	Interest 2025 $ 000's
Ohiwa Water	50	1	1	50	2
Opotiki/Hikutaia Water	5,358	116	83	5,391	190
Te Kaha Water	519	7	5	521	18
	5,927	**124**	**89**	**5,962**	**210**

Funding Impact Statement

Ōpōtiki District Council - Water Supplies Activity	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	173	215	215
Targeted rates	1,386	1,199	1,826
Subsidies and grants for operating purposes	-	-	-
Fees and charges	4	569	8
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**1,563**	**1,982**	**2,049**
Applications of operating funding			
Payment to staff and suppliers	910	1,169	932
Finance costs	41	188	210
Internal charges and overheads applied	272	316	521
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**1,223**	**1,674**	**1,663**
Surplus (deficit) of operating funding (A - B)	**340**	**308**	**386**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(59)	251	35
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**(59)**	**251**	**35**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	25	210	9
- to replace existing assets	257	349	117
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	(1)	-	295
Total applications of capital funding (D)	**281**	**559**	**421**
Surplus (deficit) of capital funding (C - D)	**(340)**	**(308)**	**(386)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Wastewater

Statement of service performance:
*Contextual information - The number of connections is the number of properties serviced by the wastewater infrastructure through a direct connection from private property into Council infrastructure. This number is tracked by the number of properties being charged for these services.

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Wastewater – Customer Satisfaction (Mandatory DIA KPI #4)	The total number of complaints received by Council about any of the following:				
	a) sewerage odour	<4/1000 connections	<5/1000 connections	0/1000 connections	
	Commentary 2024/25: Achieved. No complaints received regarding sewerage odour.				
	b) sewerage system faults	<16/1000 connections	<10/1000 connections	<7/1000 connections	
	Commentary 2024/25: Achieved. 11 complaints received which is less than 7 per 1000 connections based on 1798 connections.				
	c) sewerage system blockages	<10/1000 connections	<10/1000 connections	<4/1000 connections	
	Commentary 2024/25: Achieved. 7 complaints received which is less than 4 per 1000 connections based on 1798 connections.				
	d) Council's response to issues with its sewerage system	0/1000 connections	<2/1000 connections	<1/1000 connections	
	Commentary 2024/25: Achieved. 1 complaint received which is less than 1 per 1000 connections based on 1798 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.	1 hour and 28 minutes	<4 hours	22 minutes	
	Commentary 2024/25: Achieved. 4 overflow reports received and the median response time to attend is 22 minutes.				

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Wastewater – Fault Response Time (Mandatory DIA KPI #3)	Median response time to resolve a sewerage overflow resulting from a blockage or other fault in the Council's sewerage system.	4 hrs and 58 minutes	<2 days	2 hours and 53 minutes	
	Commentary 2024/25: Achieved. 4 overflow reports received and the median completion time is 2 hours and 53 minutes. The time taken to resolve a sewerage overflow is recorded in Council's customer management system based on information provided by Councils operations staff or the contractor to Council. This information may be received via phone or email or from a site visit. However, records to support the times recorded in our system have not been adequately retained. We are implementing changes to our processes to ensure this information is retained going forward.				
Wastewater – System Adequacy (Mandatory DIA KPI #1)	Number of sewage overflows into habitable buildings due to faults in the wastewater system.	3	0	0	
	Commentary 2024/25: Achieved. No overflows to habitable buildings reported.				
	The number of dry weather overflows from Council's sewerage system expressed per 1000 sewerage connections to that sewerage system.	<1/1000 connections	<3	<2/1000	
	Commentary 2024/25: Achieved. 2 dry weather overflows recorded which is less than 2 per 1000 connections based on 1,798 connections.				

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
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	
	Commentary 2024/25: Not achieved. Ōpōtiki District Council continues to address overflow issues at the Wastewater Treatment Plant, specifically overflows from the treatment pond into the Engineered Overflow Pond. This has occurred due to the increase and severity of rain events. There is an active abatement notice from 2022/23 - no new notices were issued in 2024/25. Importantly, these overflows do not involve discharges into rivers or the sea. To resolve these issues, Council is implementing a staged Action Plan with immediate, short-, mid-, and long-term targets, shared with Bay of Plenty Regional Council (BOPRC). Infrastructure upgrades are being planned to improve treatment efficiency and land disposal performance, while also preparing for future growth. Council has lodged a new resource consent application with BOPRC ahead of the current consent's expiry in July 2025. However, due to proposed changes to national Wastewater Standards by Taumata Arowai - expected to be finalised in August 2025 - the application has been placed on hold under section 91A of the Resource Management Act. This ensures continued compliance under current standards while allowing time to align with future requirements and to carry out further consultation. The application outlines upgrades to the oxidation pond and disposal field, and Council is assessing alternative locations to ensure long-term viability. Community and iwi consultation will resume once the legislative framework is clear, helping shape the future levels of service. Further updates and engagement opportunities are available at Connect | Hono Mai.				
	b) infringement notices	0	0	0	
	Commentary 2024/25: Achieved. No infringement notices received.				
	c) enforcement orders	0	0	0	
	Commentary 2024/25: Achieved. No enforcement orders received.				
	d) convictions	0	0	0	
	Commentary 2024/25: Achieved. No convictions received.				
	received by Council in relation to those resource consents.				

Internal Borrowing

Internal Loans Summary

	Opening Balance 1/07/2024 $ 000's	Borrowed $ 000's	Repaid $ 000's	Balance 30/06/2025 $ 000's	Interest 2025 $ 000's
Opotiki Sewerage	7,633	595	54	8,174	278
	7,633	**595**	**54**	**8,174**	**278**

Funding Impact Statement

Ōpōtiki District Council - Wastewater Activity	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	341	365	364
Targeted rates	795	936	961
Subsidies and grants for operating purposes	-	-	-
Fees and charges	20	5	2
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**1,156**	**1,306**	**1,327**
Applications of operating funding			
Payment to staff and suppliers	614	607	670
Finance costs	35	344	278
Internal charges and overheads applied	237	289	892
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**886**	**1,239**	**1,840**
Surplus (deficit) of operating funding (A - B)	**270**	**68**	**(513)**
Sources of capital funding			
Subsidies and grants for capital expenditure	1,600	-	-
Development and financial contributions	-	84	-
Increase (decrease) in debt	(63)	1,294	541
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**1,537**	**1,378**	**541**
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,600	-	-
- to improve the level of service	-	914	22
- to replace existing assets	206	532	571
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	1	-	(565)
Total applications of capital funding (D)	**1,807**	**1,446**	**28**
Surplus (deficit) of capital funding (C - D)	**(270)**	**(68)**	**513**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Stormwater

Statement of service performance:

*Contextual information - Our levels of service considerations are not limited to houses physically connected but include all other houses in the urban area. A number of properties in the urban area do not have a physical connection to the reticulation (i.e. from roof through to pipes in the road reserve however the house is still being served by the stormwater channels, pipes and other downstream infrastructure outside of the property's boundary. If a house that is not physically connected to the infrastructure is flooded, and was not counted as a connection, it would be overrepresented in the KPI measure. To represent the number of stormwater connections we adopt the number used for number of wastewater connections minus Waihau Bay and a couple of other outlying wastewater connections.

Levels of Service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
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.**	1	0	0	
	Commentary 2024/25: Achieved. No reports of overflows affecting habitable floors from Council's Stormwater system received.				
	For each flooding event, the number of habitable floors affected (expressed per 1000 properties connected to Council's stormwater system).	<1/1000 connections	0/1000 connections	0/1000 connections	
	Commentary 2024/25: Achieved. No reports of overflows affecting habitable floors from Council's Stormwater system received.				

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
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.	29 minutes	<4 hours	0	
	Commentary 2024/25: Achieved. No reports of overflows affecting habitable floors from Council's Stormwater system received.				
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.	29/1000 connections	<10/1000 connections	<10/1000 connections	
	Commentary 2024/25: Achieved. 17 requests received which is less than 10 per 1000 connections based on 1,760 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	
	Commentary 2024/25: Achieved. No abatement notices received.				
	b) infringement notices	0	0	0	
	Commentary 2024/25: Achieved. No infringement notices received.				
	c) enforcement orders	0	0	0	
	Commentary 2024/25: Achieved. No enforcement orders received.				
	d) convictions	0	0	0	
	Commentary 2024/25: Achieved. No convictions received.				
	received by Council in relation to those resource consents.				

Internal Borrowing

Internal Loans Summary

	Opening Balance 1/07/2024 $ 000's	Borrowed $ 000's	Repaid $ 000's	Balance 30/06/2025 $ 000's	Interest 2025 $ 000's
Stormwater	3,505	61	9	3,557	124
	3,505	**61**	**9**	**3,557**	**124**

Funding Impact Statement

Ōpōtiki District Council - Stormwater Activity	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	575	706	705
Targeted rates	144	194	320
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 operating funding (A)	**719**	**900**	**1,025**
Applications of operating funding			
Payment to staff and suppliers	282	448	377
Finance costs	35	126	124
Internal charges and overheads applied	121	148	325
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**438**	**722**	**826**
Surplus (deficit) of operating funding (A - B)	**281**	**178**	**199**
Sources of capital funding			
Subsidies and grants for capital expenditure	1,000	100	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	53	334	52
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**1,053**	**434**	**52**
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,000	-	-
- to improve the level of service	300	425	37
- to replace existing assets	35	187	24
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	(1)	-	190
Total applications of capital funding (D)	**1,334**	**612**	**251**
Surplus (deficit) of capital funding (C - D)	**(281)**	**(178)**	**(199)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Harbour & Wharf

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Targets 2025/26
Harbour & Wharf – Customer Satisfaction	Annual survey of Harbour & Wharf users – Customer satisfaction	New measure	N/A	Not measured	N/A
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.	New measure	N/A	Not measured	N/A
	Maintain Harbour & Wharf in accordance with resource consent, measured by the number of:				
	a) abatement notices	New measure	N/A	Not measured	N/A
	b) infringement notices	New measure	N/A	Not measured	N/A
	c) enforcement orders	New measure	N/A	Not measured	N/A
	d) convictions	New measure	N/A	Not measured	N/A
	received by Council in relation to those resource consents.				
* These new measures have been included in the 2024-2034 Long Term Plan as in year three of the plan Council is due to take over harbour operations. These measures are designed to ensure we are meeting not only consent conditions but ensuring community satisfaction.					

Funding Impact Statement

Ōpōtiki District Council - Harbour and Wharf	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	150	150
Targeted rates	-	29	84
Subsidies and grants for operating purposes	-	600	189
Fees and charges	-	-	23
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**-**	**780**	**446**
Applications of operating funding			
Payment to staff and suppliers	-	1,101	198
Finance costs	-	13	-
Internal charges and overheads applied	-	80	85
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**-**	**1,194**	**283**
Surplus (deficit) of operating funding (A - B)	**-**	**(415)**	**163**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	415	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**-**	**415**	**-**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	1
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	-	-	162
Total applications of capital funding (D)	**-**	**-**	**163**
Surplus (deficit) of capital funding (C - D)	**-**	**415**	**(163)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Land Transport

Statement of service performance:

* Contextual information - Community and customer satisfaction information is taken from the quarterly customer satisfaction surveys and this is considered the most appropriate and readily available information to assess these measures of performance. This survey has a sample size of 300 responses with a maximum margin of error +/- 5.5.

* NZTA provide publicly available information to explain Smooth Travel Exposure https://www.nzta.govt.nz/assets/Road-Efficiency-Group/docs/practice-overviews/REG-practice-overview-smoothtravel-exposure.pdf

* Footpath Condition Rating for the network is determined through undertaking a visual survey of 100% of the footpath assets with the outcome being an overall grading of the footpath on a scale of 1-5 scale, 1 being excellent and 5 being very poor.

Levels of service

<table>
<tr><th>Outcome or priority for action</th><th>Measure of success</th><th>Results 2023/24</th><th>Targets 2024/25</th><th>2024/25 Results</th><th>Status</th></tr>
<tr><td rowspan="3">Land Transport – Response to Service Requests (Mandatory DIA KPI #5)</td><td colspan="5">Percentage of requests relating to roads and footpaths that are responded to within timeframes set in Long Term Plan:</td></tr>
<tr><td>Urgent requests within 1 day</td><td>92%</td><td>95%</td><td>100%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. 16 urgent requests received and all responded to within 1 day.

For the purpose of this measure, responded to means any action council takes to progress a service request. This may include sending the request to a contractor, contacting the customer, forwarding the request to another agency, requesting staff review, adding the work to a future work programme.

Please note the above definition has been updated to reflect the correct interpretation. The prior year disclosure used a different definition, which we now consider less accurate. This update does not impact the prior year's reported figures.

The response time is calculated as the time between when the service request is received and when the first response or action is taken.

In some instances, records to support the response times have not been adequately obtained. We continue to implement changes to our processes to ensure this information is retained going forward.

Note: Council has received a total of 196 requests across both Urgent & Non-urgent categories. Of these 196 requests, Council was able to respond to 194 within the timeframes identified in the LTP for the 2024/25 financial year. This produced a result of 99% overall.</td></tr>
</table>

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<tr><th>Outcome or priority for action</th><th>Measure of success</th><th>Results 2023/24</th><th>Targets 2024/25</th><th>2024/25 Results</th><th>Status</th></tr>
<tr><td rowspan="2"></td><td>Non-urgent requests within 4 working days</td><td>81%</td><td>90%</td><td>99%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. 180 non-urgent requests received with 178 completed within 4 working days.

For the purpose of this measure, responded to means any action council takes to progress a service request. This may include sending the request to a contractor, contacting the customer, forwarding the request to another agency, requesting staff review, adding the work to a future work programme.

Please note the above definition has been updated to reflect the correct interpretation. The prior year disclosure used a different definition, which we now consider less accurate. This update does not impact the prior year’s reported figures.

The response time is calculated as the time between when the service request is received and when the first response or action is taken.

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Note: Council has received a total of 196 requests across both Urgent & Non-urgent categories. Of these 196 requests, Council was able to respond to 194 within the timeframes identified in the LTP for the 2024/25 financial year. This produced a result of 99% overall.</td></tr>
<tr><td rowspan="2">Land Transport – Road Maintenance (Mandatory DIA KPI #3)</td><td>Percentage of sealed road network resurfaced.</td><td>2.60%</td><td>>5%</td><td>4.34%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Not achieved. This performance measure is calculated using data reported through NZTA’s Transport Investment Online portal as part of the annual NZTA Achievement Return. The calculation uses the following inputs:
Resurfacing total length completed (lane-km)
Sealed Road Network total length (lane-km)
The formula applied is:
$$\text{Percentage resurfaced} = \frac{\text{Resurfacing length}}{\text{Sealed Network length}} \times 100\%$$
The target was not met primarily due to the profile of sites being resurfaced. This included expensive asphalt resurfacing at five times the cost of chipseal. This resulted in only 15.8 lane.km (4.34%) of the network resurfaced in 2024/25. For the 2025/26 financial year there are a total of 26.28 lane.km (7.2%) programmed, approved and under construction. Averaged across the two years the target will be achieved with a total of 42.08km (11.55%) resurfaced, averaging 5.78% per year.</td></tr>
<tr><td rowspan="2">Land Transport – Road Condition (Mandatory DIA KPI #2)</td><td>The average quality of a ride on a sealed local road network, measured by the smooth travel exposure.</td><td>96%</td><td>91-95% - measured every other year</td><td>90%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Not achieved. It would be unusual for the road network to change this quickly. Potentially this is related to a change in data collection methodology as this is the first year reporting data collected under the new national Consistent Condition Data Collection programme.</td></tr>
</table>

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Land Transport – Road Safety (Mandatory DIA KPI #1)	Change from previous year in number of fatalities and serious injury crashes on Council maintained roads.	Target for reduction/ no increase has not been met.	Target for reducing the number of serious injuries and fatalities = no increase and a general declining trend	Zero Fatalities, 5 Serious Injuries	
	Commentary 2024/25: Achieved for no increase in DSI. Result is same as 2023/24. Not Achieved for general declining trend. The general trend is showing an increase in DSI. Of concern the Government has significantly reduced funding for Road Safety Promotion, changed legislation to give productivity priority over safety for setting of speed limits, and declined funding requests for all speed management or associated traffic calming projects. Education and speed management are effective, affordable and central to Council's plan for addressing road safety outcomes. Council now have no funding to impact this outcome. DSI are predicted to increase over the remaining term of this LTP.				
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.	97%	Target footpath condition rating (as set in Activity Management Plan) ≥ 90%	98% average or better	
	Commentary 2024/25: Achieved, based on the most recent condition rating survey completed in 2022/23. These surveys are 3 yearly to inform AMP development. The next survey is due 2025/26.				

Internal Borrowing

Internal Loans Summary

	Opening Balance 1/07/2024 $ 000's	Borrowed $ 000's	Repaid $ 000's	Balance 30/06/2025 $ 000's	Interest 2025 $ 000's
Subsidised Roading	3,462	66	121	3,407	121
Non-Subsidised Roading	1,033	12	30	1,015	36
	4,495	**78**	**151**	**4,422**	**157**

Funding Impact Statement

Ōpōtiki District Council - Land Transport Activity	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2,151	2,206	2,202
Targeted rates	-	-	-
Subsidies and grants for operating purposes	1,896	2,353	2,737
Fees and charges	-	-	1
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	84	-	71
Total operating funding (A)	**4,131**	**4,559**	**5,011**
Applications of operating funding			
Payment to staff and suppliers	2,922	3,137	2,501
Finance costs	24	58	157
Internal charges and overheads applied	779	1,112	1,522
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**3,725**	**4,307**	**4,180**
Surplus (deficit) of operating funding (A - B)	**406**	**252**	**831**
Sources of capital funding			
Subsidies and grants for capital expenditure	1,674	3,812	3,395
Development and financial contributions	-	-	-
Increase (decrease) in debt	403	1,315	(73)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**2,077**	**5,128**	**3,322**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,159	3,200	1,563
- to replace existing assets	1,320	2,180	1,067
Increase (decrease) in reserves	4	-	-
Increase (decrease) in investments	-	-	1,523
Total applications of capital funding (D)	**2,483**	**5,380**	**4,153**
Surplus (deficit) of capital funding (C - D)	**(406)**	**(252)**	**(831)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Solid Waste

Statement of service performance:
* Contextual information - Community and customer satisfaction information is taken from the quarterly customer satisfaction surveys and this is considered the most appropriate and readily available information to assess these measures of performance. This survey has a sample size of 300 responses with a maximum margin of error +/- 5.5.

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
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)	8	<20	2	
	Commentary 2024/25: Achieved. 2 completed complaints received.				
	Customer satisfaction rating of waste transfer stations good or better.	69%	>80%	69%	
	Commentary 2024/25: Not achieved.				
	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%	83%	
	Commentary 2024/25: Achieved 83% of the Waste Management Action Plan thus far. It remains unchanged from last year due to the replacement of the 2018 WMMP which involved drafting, consultation, hearing and adoption. The majority of remaining actions focus on regulatory and strategic aspects, including: Medical Waste – Implementation has not yet been reviewed or completed. Collection System – A full review of the collection system is in progress as a action point in new WMMP. Solid Waste Bylaws – Revision of the solid waste bylaws is still outstanding. Data Strategy – Work is underway to align and complete a data strategy as required due to ongoing changes.				

Internal Borrowing

Internal Loans Summary

	Opening Balance 1/07/2024 $ 000's	Borrowed $ 000's	Repaid $ 000's	Balance 30/06/2025 $ 000's	Interest 2025 $ 000's
Solid Waste Management	389	48	43	394	14
Refuse Collection	54	-	21	33	2
	443	**48**	**64**	**427**	**16**

Funding Impact Statement

Ōpōtiki District Council - Solid Waste Management Activity For the year ended 30 June 2025	2024 Annual Plan ($000)	2025 Long-term plan ($000)	2025 Actual ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	1,360	1,637	1,634
Targeted rates	530	544	515
Subsidies and grants for operating purposes	39	-	212
Fees and charges	504	505	344
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**2,433**	**2,687**	**2,705**
Applications of operating funding			
Payment to staff and suppliers	1,918	1,942	2,369
Finance costs	8	-	16
Internal charges and overheads applied	476	544	437
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**2,402**	**2,486**	**2,822**
Surplus (deficit) of operating funding (A - B)	**31**	**201**	**(117)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	10	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	45	384	(16)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**45**	**394**	**(16)**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	85	-
- to replace existing assets	75	510	48
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	1	-	(181)
Total applications of capital funding (D)	**76**	**595**	**(133)**
Surplus (deficit) of capital funding (C - D)	**(31)**	**(201)**	**117**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Parks & Reserves

Statement of service performance:

* Contextual information - Community and customer satisfaction information is taken from the quarterly customer satisfaction surveys and this is considered the most appropriate and readily available information to assess these measures of performance. This survey has a sample size of 300 responses with a maximum margin of error +/- 5.5.

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Parks & Reserves - Customer satisfaction*	% of community satisfied with the provision of Parks & reserves in annual surveys.	N/A*	75%	53%	●
	Commentary 2024/25: Not achieved. N.B. This was a new target set in the 2024-2034 Long Term Plan. Due to the late adoption of the plan customer satisfaction has only been recorded since Q3 of the 2024-25 survey. * This measure was introduced for the first time in 2024/25 following the restructure of our activity framework, which separated Parks and Reserves from Community Facilities. The change ensures satisfaction with open spaces is measured independently from built recreational facilities, providing clearer insights and supporting targeted planning and investment decisions. It is not possible to retrospectively determine performance, as this measure was not included in the 2023/24 resident satisfaction survey.				
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.	87%	85%	79%	●
	Commentary 2024/25: Not achieved. It is normal for the compliance to fluctuate with timing of the topping up of the softfall under play equipment having the biggest impact on compliance. With staff numbers now filled this will be quickly rectified. Even so the level of compliance is above average compared to other cities throughout the country.				

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

Internal Borrowing

Internal Loans Summary

	Opening Balaı 1/07/2024 $ 000's	Borrowed $ 000's	Repaid $ 000's	Balance 30/06/2025 $ 000's	Interest 2025 $ 000's
Cemeteries	18	-	1	17	1
Cycle Way	1,858	29	5	1,882	66
Parks	504	8	17	495	18
Playgrounds	434	9	12	431	15
Public Toilets	367	30	2	395	13
	3,181	**76**	**37**	**3,220**	**113**

Funding Impact Statement

Ōpōtiki District Council - Parks and Reserves	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	1,448	1,445
Targeted rates	-	114	42
Subsidies and grants for operating purposes	-	-	40
Fees and charges	-	186	168
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	63	6
Total operating funding (A)	**-**	**1,811**	**1,701**
Applications of operating funding			
Payment to staff and suppliers	-	1,139	1,307
Finance costs	-	70	113
Internal charges and overheads applied	-	563	651
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**-**	**1,773**	**2,071**
Surplus (deficit) of operating funding (A - B)	**-**	**39**	**(369)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	90	4
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	1,093	39
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**-**	**1,183**	**43**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	50	2
- to improve the level of service	-	1,000	41
- to replace existing assets	-	172	44
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	-	-	(413)
Total applications of capital funding (D)	**-**	**1,222**	**(326)**
Surplus (deficit) of capital funding (C - D)	**-**	**(39)**	**370**
Funding balance ((A - B) + (C - D))	**-**	**-**	**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.
Wellbeing is valued • Ensure our places and spaces support and enhance wellbeing and toi ora • Advocate and support others to enhance the wellbeings 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 wellbeing.

Potential negative effects

The wellbeings 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

Opportunities for Māori to Contribute to Decision-Making
Council is committed to maintaining and enhancing mutually beneficial relationships with Tangata Whenua to ensure Māori perspectives are represented in local decision-making. Engagement with iwi and hapū provides opportunities for both parties to identify and address issues of mutual concern, fostering collaboration and encouraging participation in democratic processes. Council actively partners with iwi on special projects, ensuring that Māori voices are included in shaping outcomes for the district.

This commitment is embedded in Council's strategic direction and reflected in our Long-Term Plan (LTP) values and community priorities. Priority One states: We strive to establish, develop and maintain genuine relationships with iwi and hapū, community groups and stakeholders. This principle guides our governance approach and reinforces the importance of Māori involvement in decision-making.

During the year, Council adopted Māori wards for the Ōpōtiki District, a significant step toward ensuring equitable representation. We have also strengthened relationships with Whakatōhea, Ngāitai, and Te Whānau-a-Apanui, increasing regular engagement with iwi and key partners. These efforts support a governance framework that values partnership, inclusivity, and shared aspirations for the future of our district.

Statement of service performance:
* Contextual information - Community and customer satisfaction information is taken from the quarterly customer satisfaction surveys and this is considered the most appropriate and readily available information to assess these measures of performance. This survey has a sample size of 300 responses with a maximum margin of error +/- 5.5.

Levels of service

<table>
<tr><th>Outcome or priority for action</th><th>Measure of success</th><th>Results 2023/24</th><th>Targets 2024/25</th><th>2024/25 Results</th><th>Status</th></tr>
<tr><td rowspan="2">Equitable community involvement in decision making</td><td>Engage community for input to decision making in accordance with Significance & Engagement policy</td><td>N/A*</td><td>100%</td><td>100%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. Over the past year, visitor numbers to council's Connect | Hono Mai website have increased, with more projects and feedback received through this channel as well. Connect | Hono Mai has also served as the central hub for all special consultative processes. We have also held several in-person events across a range of projects both in Ōpōtiki town and Te Kaha. The intention is to make these annual events.
* This measure was introduced in 2024/25 to reflect Council's investment in enhanced engagement methods, including the Connect Hono Mai platform, increased face-to-face opportunities, and the adoption of the updated Significance and Engagement Policy. We are unable to provide a comparative result for 2023/24 as it would be impracticable to calculate performance, and the updated Significance and Engagement Policy was not adopted until December 2023.</td></tr>
</table>

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Strong partner / key stakeholder relationships	Strong relationships with key stakeholders & Partners – Annual NPS (Net Promoter Score)	N/A*	Baseline set – Annual NPS score	Achieved	
	Commentary 2024/25: While the Council has decided not to proceed with an annual Net Promoter Score (NPS) survey - recognising that this tool may not be fully suited to the local government context - it has reaffirmed its commitment to fostering strong partnerships and stakeholder relationships. This commitment is reflected as a key priority in the Council's 2024–2034 Long Term Plan. To support this outcome, the Council is increasing the frequency of regular engagement with Iwi, expanding its engagement resources to strengthen relationships with the community, stakeholders, and partners, collaborating with partner councils to develop regionally focused strategies and providing regular reporting to partners on the outcomes of collaborative initiatives. *This was a new measure introduced in 2024/25 and it is not possible to provide a comparative result for the 2023/24 year as Council has not previously conducted an Annual NPS survey.				
Governance strongly engaged in decision making	Councillor attendance at meetings/workshops	78%*	80%	86%	
	Commentary 2024/25: Achieved. Most meeting and workshop apologies were due to illness. *This was a new measure introduced in 2024/25. The comparative result for 2023/24 is the actual result from the same database calculated with the same methodology as the 2024/25 result.				

Funding Impact Statement

Ōpōtiki District Council - Leadership and Governance	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	1,907	1,007	1,005
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	131
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	15
Total operating funding (A)	**1,907**	**1,007**	**1,151**
Applications of operating funding			
Payment to staff and suppliers	1,551	921	917
Finance costs	-	-	-
Internal charges and overheads applied	356	186	130
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**1,907**	**1,107**	**1,047**
Surplus (deficit) of operating funding (A - B)	**-**	**(100)**	**104**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	100	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**-**	**100**	**-**
Application 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) in investments	-	-	104
Total applications of capital funding (D)	**-**	**-**	**104**
Surplus (deficit) of capital funding (C - D)	**-**	**100**	**(104)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Economic Development

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Support employment opportunities	Council/community work programmes delivered that support engagement in employment.	>5 council or community programmes	Funding provided to deliver 4 council or community programmes	4 council or community programmes delivered	
	Commentary 2024/25: Achieved. 4 ITS trainings delivered.				
Support the aspirations of Māori to develop their land.	Number of remissions applied to Māori Titled land blocks	11 development remissions applied to Māori Titled land blocks	5 development remissions applied to Māori Titled land blocks	29 development remissions applied to Māori Titled land blocks	
	Commentary 2024/25: Achieved. There were 29 Māori land blocks receiving Economic Development remissions during the year.				
Enhance visitor economy	Promote tourism development for the district	N/A*	Set up Tourism advisory group & action plan	Tourism advisory undertaken and action plan in early stages of development.	
	Commentary 2024/25: Achieved. Council relies on its dedicated and experienced i-SITE Visitor Information team to support tourism and provide high-quality visitor advice. Recognising the importance of promoting Ōpōtiki as a destination, Council has recently invested in upgrading the i-SITE website to deliver a more comprehensive, district-wide focus highlighting tourism, business opportunities, and lifestyle benefits of living in Ōpōtiki. An action plan to guide tourism development is currently in the early stages of formulation. In the interim, Council continues to actively support key tourism initiatives across the district, such as the popular Motu Trails cycle network. *This is a new measure introduced in 2024/25 to align with Council's updated community outcomes and priorities, shifting the focus from simple communication outputs to a broader, more strategic approach to enhancing the visitor economy. As this measure is provided for the first time in the current year, and Council has not previously had a Tourism advisory group or action plan, no comparative result for 2023/24 is available.				
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%	100%	
	Commentary 2024/25: Achieved. The Eastern Bay Economic Development Strategy was adopted in the 2024/25 year and can be viewed on our website.				

Internal Borrowing

Internal Loans Summary

	Opening Balance 1/07/2024 $ 000's	Borrowed $ 000's	Repaid $ 000's	Balance 30/06/2025 $ 000's	Interest 2025 $ 000's
Tourism Promotion/Visitor Information Centre	78	6	4	80	3
Harbour Development	936	1	2	935	33
	1,014	**7**	**6**	**1,015**	**36**

Funding Impact Statement

Ōpōtiki District Council - Economic Development Activity	2024	2025	2025
	Annual Plan	Long-term plan	Actual
For the year ended 30 June 2025	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	598	589	588
Targeted rates	105	109	175
Subsidies and grants for operating purposes	42	-	-
Fees and charges	85	90	119
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	33	28	35
Total operating funding (A)	**863**	**816**	**917**
Applications of operating funding			
Payment to staff and suppliers	668	604	658
Finance costs	9	-	36
Internal charges and overheads applied	339	262	220
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**1,016**	**865**	**914**
Surplus (deficit) of operating funding (A - B)	**(153)**	**(49)**	**3**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	163	59	1
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**163**	**59**	**1**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	10	10	6
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	-	-	(2)
Total applications of capital funding (D)	**10**	**10**	**4**
Surplus (deficit) of capital funding (C - D)	**153**	**49**	**(3)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Social Development

Levels of service

<table>
<tr><th>Outcome or priority for action</th><th>Measure of success</th><th>Results 2023/24</th><th>Targets 2024/25</th><th>2024/25 Results</th><th>Status</th></tr>
<tr><td rowspan="2">Grow expertise and understanding of the Treaty of Waitangi.</td><td>Treaty workshop training for ŌDC staff</td><td>N/A*</td><td>Training programme developed</td><td>100%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. Te Ao Māori for Professionals training programme started in January 2025.
* This is a new measure introduced in 2024/25 as Council did not previously have a Treaty workshop training programme for staff. The measure reflects Council’s commitment to building internal capability and understanding of Te Tiriti o Waitangi principles through the development of a structured training programme. As this measure is provided for the first time in the current year, no comparative result for 2023/24 is available.</td></tr>
<tr><td rowspan="4">Support opportunities for communities coming together (Community priority 3, Goal 2)</td><td>Administer provision of community grants to support sports and creative outcomes.</td><td>4</td><td>4</td><td>4</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. Annual community grants provided during financial year and Council administered the Creative New Zealand Creative Communities Scheme and the Sport NZ Rural Travel Fund.</td></tr>
<tr><td>Number of community events facilitated by council.</td><td>14 events organised and delivered and over 28 community events supported and promoted</td><td>>5 events</td><td>12 events organised and delivered by the isite team, and many more community run events supported and promoted</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. The financial year caught the end of the 2024 Matariki Festival and also this year’s 2025 Matariki Festival. 5 Matariki events were run by the isite including the Pacific Pulse Concert, Waiaua Marae workshops, Matariki market night, Street party and laser show in the CBD.
The isite won a National award at the NZ Events Awards for the overall best Community & Not for Profit Event of the Year for the Ōpōtiki Matariki Festival 2023. We have also been named finalists in this year's awards in two categories for the 2024 Ōpōtiki Matariki Festival. Finalist categories are for best Community or Not for Profit Event of the Year, and Best Arts, Cultural or Heritage Event of the Year.
6 events were produced by the isite as part of the Summer Festival. Including the Beach Bash at Waiotahe Beach (full day of beach activities including beach flags, race the tide, beach dig, sand sculpting contest and some multi events), The Gourmet Canvas, Omazing Race and the largest and most successful Ōpōtiki Lantern Festival to date. The isite also promoted and managed a pink shirt day, blood drive, and supported community engagement for a number of projects across council.</td></tr>
</table>

<table>
<tr><th>Outcome or priority for action</th><th>Measure of success</th><th>Results 2023/24</th><th>Targets 2024/25</th><th>2024/25 Results</th><th>Status</th></tr>
<tr><td rowspan="2">Ensure places and spaces support community needs</td><td>Develop and implement a places and spaces strategy to support wellbeing and Toi Ora</td><td>N/A*</td><td>Finalise ‘Spaces & Places strategy’ and associated action plan</td><td>100%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. Strategy and implementation plan developed and can be viewed on our website.
*This is a new measure introduced in 2024/25 to support the development and implementation of a Places and Spaces Strategy aimed at enhancing wellbeing and Toi Ora. The strategy represents a new approach to planning and investment in community spaces, ensuring alignment with updated priorities and outcomes. As this is a new strategy and measure provided for the first time in the current year, no comparative result for 2023/24 is available.</td></tr>
<tr><td rowspan="2">Support wellbeing of our communities</td><td>Prepare and approve an overall wellbeing strategy, and measure / monitor.</td><td>N/A*</td><td>Create wellbeing strategy</td><td>100%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. Wellbeing strategies include the Spaces and Places Strategy, the Economic Development Strategy and the Waihau Bay Masterplan. Full copies of all plans and strategies can be viewed on our website.
* This is a new measure introduced in 2024/25 to support the development and implementation of an overall Wellbeing Strategy, including mechanisms to measure and monitor progress. The strategy represents a new approach to promoting community wellbeing and aligns with updated priorities and outcomes. As this is a new strategy and measure provided for the first time in the current year, no comparative result for 2023/24 is available.</td></tr>
</table>

Internal Borrowing

Internal Loans Summary

	Opening Balance 1/07/2024 $ 000's	Borrowed $ 000's	Repaid $ 000's	Balance 30/06/2025 $ 000's	Interest 2025 $ 000's
Social Development	(10)	156	6	140	3
	(10)	**156**	**6**	**140**	**3**

Funding Impact Statement

Ōpōtiki District Council - Social Development	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	558	557
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	445	(64)
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**-**	**1,002**	**493**
Applications of operating funding			
Payment to staff and suppliers	-	1,001	417
Finance costs	-	-	3
Internal charges and overheads applied	-	57	69
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**-**	**1,058**	**489**
Surplus (deficit) of operating funding (A - B)	**-**	**(55)**	**4**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	314
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	55	150
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**-**	**55**	**464**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	356
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	-	-	112
Total applications of capital funding (D)	**-**	**-**	**468**
Surplus (deficit) of capital funding (C - D)	**-**	**55**	**(4)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Strategic Planning

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Policies are current & relevant	Review policies in accordance with ODC policy framework timelines	N/A*	100%	100%	
	Commentary 2024/25: Achieved. All policies reviewed. * This is a new measure introduced in 2024/25 to reflect the implementation of Council's automated policy cycle review system, which was not available in the 2023/24 year. The system supports timely and consistent policy reviews in accordance with the ŌDC policy framework. As this measure and system is provided for the first time in the current year, no comparative result for 2023/24 is available.				
Eastern BOP Spatial plan developed	Spatial plan adopted, implemented & monitored (include growth for the district)	N/A*	N/A	Achieved	
	Commentary 2024/25: While no target was set for 2024/25 year the Eastern Bay Spatial plan has been adopted. You can view details at https://ourplacesebop.org.nz/ *This is a new measure introduced in 2024/25 to reflect the development of a new plan that did not exist in the 2023/24 year. The measure supports Council's commitment to strategic planning. As this plan and measure are provided for the first time in the current year, no comparative result for 2023/24 is available.				

Internal Borrowing

Internal Loans Summary

	Opening Balance 1/07/2024 $ 000's	Borrowed $ 000's	Repaid $ 000's	Balance 30/06/2025 $ 000's	Interest 2025 $ 000's
District Plan	91	6	9	88	3
	91	**6**	**9**	**88**	**3**

Funding Impact Statement

Ōpōtiki District Council - Strategic Planing Activity	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	524	1,052	1,050
Targeted rates	-	-	-
Subsidies and grants for operating purposes	129	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	4	-	-
Total operating funding (A)	**657**	**1,052**	**1,050**
Applications of operating funding			
Payment to staff and suppliers	599	953	883
Finance costs	1	-	3
Internal charges and overheads applied	54	204	164
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**654**	**1,157**	**1,050**
Surplus (deficit) of operating funding (A - B)	**3**	**(105)**	**(0)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	105	(3)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**-**	**105**	**(3)**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	3	-	-
Increase (decrease) in investments	-	-	(3)
Total applications of capital funding (D)	**3**	**-**	**(3)**
Surplus (deficit) of capital funding (C - D)	**(3)**	**105**	**0**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Community Facilities

Statement of service performance:

* Contextual information - Community and customer satisfaction information is taken from the quarterly customer satisfaction surveys and this is considered the most appropriate and readily available information to assess these measures of performance. This survey has a sample size of 300 responses with a maximum margin of error +/- 5.5.

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Customer satisfaction – Recreation facilities	% of community satisfied with the provision of recreation facilities in annual surveys.	82%	75%	70%	
	Commentary 2024/25: Not achieved.				
Public convenience - Cleanliness	All public conveniences will be cleaned in accordance with agreed cleaning schedule	N/A*	99%	100%	
	Commentary 2024/25: Achieved and exceeded with 4012 individual cleans scheduled and completed with an additional 448 cleans undertaken. Also, monthly quality audit undertaken for all Conveniences averaged out at exceptionally high at 97%. * This is a new measure introduced in 2024/25. The measure reflects Council's commitment to improving service quality and consistency. It would be impracticable to calculate performance retrospectively for the 2023/24 year, as this measure did not exist previously and all cleaning instances may not have been recorded separately so no comparative result is provided.				
Customer satisfaction – Cemeteries	% of community satisfied with maintenance and tidiness of cemeteries.	70%	75%	65%	
	Commentary 2024/25: Not achieved.				
Customer satisfaction – Library	% of the community satisfied with the library facility and service.	86%	85%	86%	
	Commentary 2024/25: Achieved. The library facility remained the top performing area in our 2024/25 Customer Survey.				

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Library programmes	Number of library-facilitated programmes and MakerSpace programmes per year.	>10	15	>15	
	Commentary 2024/25: Achieved: We have initiated a statistics gathering system to ensure more accurate data is gathered on the number of workshops within the Programmes we offer. This has informed us that throughout the year we have provided 80 workshops related to over 15 Programmes we are now running. We continue to provide 1:1 sessions for customers with tech queries and those that need assistance navigating an unescapable digital landscape. The main new Outreach Programme we offer is for schools from the coast (and wherever in the region) are part of an initiative that gets them experiencing what a library can offer. Digital Literacy (and literacy at its basics) is really needed and we are seeing a widening gap between groups within our community. We hope to provide programmes that encourage participation by children, teens and adults throughout their lives in accessing information, participating in community engagement and activities.				
Library – Increased digital borrowing	Number of e-Items borrowed from Library	6,794*	5771	7125	
	Commentary 2024/25: Achieved. Includes eBooks, Audios, eMags, ePress, as well documentaries and movies on our Beamafilm movie-streaming service. *This is a new measure in the 2024-2034 LTP. The comparative result for 2023/24 is the actual number of e-items borrowed for that year taken from the same database and using the same methodology as the 2024/25 year.				

Internal Borrowing

Internal Loans Summary

	Opening Balance 1/07/2024 $ 000's	Borrowed $ 000's	Repaid $ 000's	Balance 30/06/2025 $ 000's	Interest 2025 $ 000's
Library	96	1	4	93	3
Property	6,070	738	54	6,754	225
	6,166	**739**	**58**	**6,847**	**228**

Funding Impact Statement

Ōpōtiki District Council - Community Facilities	**2024**	**2025**	**2025**
For the year ended 30 June 2025	**Annual Plan**	**Long-term plan**	**Actual**
	($000)	**($000)**	**($000)**
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2,650	1,058	1,056
Targeted rates	109	-	-
Subsidies and grants for operating purposes	19	-	21
Fees and charges	526	352	384
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	67	-	33
Total operating funding (A)	**3,371**	**1,410**	**1,494**
Applications of operating funding			
Payment to staff and suppliers	2,195	1,022	1,046
Finance costs	62	148	225
Internal charges and overheads applied	790	299	766
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**3,047**	**1,469**	**2,037**
Surplus (deficit) of operating funding (A - B)	**324**	**(59)**	**(543)**
Sources of capital funding			
Subsidies and grants for capital expenditure	1,855	-	6,976
Development and financial contributions	-	-	-
Increase (decrease) in debt	581	59	684
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**2,436**	**59**	**7,660**
Application of capital funding			
Capital expenditure			
- to meet additional demand	2,159	-	7,689
- to improve the level of service	40	-	2
- to replace existing assets	532	-	196
Increase (decrease) in reserves	29	-	-
Increase (decrease) in investments	-	-	(770)
Total applications of capital funding (D)	**2,760**	**-**	**7,117**
Surplus (deficit) of capital funding (C - D)	**(324)**	**59**	**543**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

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 wellbeings 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	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Adequate systems/controls in place	Number of actions generated from Risk & Assurance Committee meetings actioned within timeframes agreed at meeting.	4*	5	Achieved.	
	Commentary 2024/25: Achieved. The majority of actions arising from Risk & Assurance Committee meetings are completed within the agreed timeframes. Where actions are of a longer-term nature, these are appropriately addressed through the annual audit programme and policy review cycles to ensure they are fully embedded into Council's processes. *This is a new measure in the 2024-2034 LTP. No target was set for the 2023/24 year. The comparative result provided for 2023/24 is the actual number of actions generated for the 2023/24 year using the same database and methodology as the 2024/25 year results.				
	Internal audit reviews completed in 12-month period.	N/A*	1	100%	
	Commentary 2024/25: Achieved. *This is a new measure introduced in 2024/25 to reflect Council's commitment to strengthening governance and assurance through internal audit reviews. Council has not previously conducted internal audits with a time component (completion within a 12 month period). As this approach is new, no comparative result for 2023/24 is available.				
Return on Investment – council assets	Prepare and approve investment strategy, and measure / monitor.	N/A*	Investigate Investment Strategy requirements	100%	
	Commentary 2024/25: Achieved. Council is currently in the investigation stage of developing a formal investment strategy to align with the requirements of its LTP and Annual Plan objectives. The next phase will focus on developing an overarching strategy that balances risk, return and purpose for Council investments. *As this is a new strategy, and measure, provided for the first time in the current year, no comparative result for 2023/24 is available.				

Corporate Services

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Collaboration with other councils	Investigate new joint initiatives for goods and service for BOPLASS councils.	11	Minimum of 4	11	
	Commentary 2024/25: Achieved. 11 joint procurement initiatives investigated in the areas of aerial imagery, infrastructure loss modelling, risk management resourcing, communication technologies, printing, procurement, energy services, insurance and occupational health. You can read full details **in the Financial Statements section of this document.**				
Customer Satisfaction - Public	Number of complaints received, as per Complaints Policy (as a percent of all recorded enquiries)	N/A*	<3%	<1%	
	Commentary 2024/25: Achieved. 6 official complaints received which is 0.27% of the 2,215 recorded enquiries received. *This is a new measure introduced in 2024/25 to reflect Council's adoption of a formal Complaints Policy and a new official complaint recording system, which were implemented in November 2023. These changes support improved transparency and consistency in managing customer feedback. As this measure and supporting systems did not exist in the 2023/24 year, no comparative result is available.				
Working environment	Staff survey – Adequacy of their working environment at council	N/A*	60%	79%	
	Commentary 2024/25: Achieved. While adequacy of working environment is not a question asked in the staff survey, 79% of staff listed council as a great place to work. *This is a new measure introduced in 2024/25 to assess staff perceptions of the adequacy of their working environment. The question was not included in the 2023/24 staff survey, so no comparative result is available for the previous year.				

<table>
<tr><th>Outcome or priority for action</th><th>Measure of success</th><th>Results 2023/24</th><th>Targets 2024/25</th><th>2024/25 Results</th><th>Status</th></tr>
<tr><td rowspan="2">Financial delivery</td><td>Measure % delivery of the capital programme, against the agreed LTP / AP</td><td>N/A*</td><td>65%</td><td>67%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. 67% of the allocated funding for the Year 1 programme has been spent. This is within expectations given the delayed adoption of the Long-Term Plan (LTP), which compressed the delivery timeline and impacted the ability to fully complete Year 1 activities.

To recover Year 1 deliverables, a clearly defined three-year delivery plan and commitment to improvement actions are essential. Projects have been reallocated across the three financial years to support a more achievable implementation rate, without altering overall budgets.

Successful delivery of the full three-year programme remains achievable. This depends on: Continued implementation of the delivery improvement programme, Flexibility across the three-year period, Clear scope definition, Ongoing external support, including the use of external Project Managers in Year 2.

A sustained focus on strengthening systems and processes is also required to ensure alignment with ŌDC’s frameworks.

*This is a new measure introduced in 2024/25 to monitor the percentage delivery of the capital programme against the agreed Long-Term Plan (LTP) and Annual Plan (AP). The measure supports improved transparency and accountability in capital project delivery. It would be impracticable to calculate performance retrospectively for the 2023/24 year, as this measure did not exist previously.</td></tr>
</table>

Procurement

Levels of service

<table>
<tr><th>Outcome or priority for action</th><th>Measure of success</th><th>Results 2023/24</th><th>Targets 2024/25</th><th>2024/25 Results</th><th>Status</th></tr>
<tr><td rowspan="2">Adherence to Procurement Policy</td><td>Number of direct approvals (approved by CE) over $50,000 as per paragraph 6.1 of Procurement Policy</td><td>*N/A</td><td><15</td><td>2</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. The number of direct approvals (approved by the CE) over $50K is 2.
* This is a new measure introduced in 2024/25. A comparative result for 2023/24 is not available as it is impracticable to calculate performance retrospectively.</td></tr>
<tr><td rowspan="2">Social outcomes</td><td>Develop & measure social outcomes as part of the procurement policy</td><td>N/A*</td><td>Investigate options for updating procurement policy that promotes local outcomes.</td><td>100%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. Investigation undertaken. Council has completed an internal audit of its procurement activities to examine its current procurement policy and processes against good practice and identify opportunities to improve consistency both in approach and outcome. The internal audit has identified several opportunities to enhance procurement practices, including process improvements and greater strategic alignment.
The audit also highlighted the potential to strengthen the connection between procurement activities and broader social outcomes. This presents a valuable opportunity for the Council to embed social procurement principles—such as supporting local businesses, advancing economic development, and promoting environmental sustainability—into its procurement framework.
* This is a new measure introduced in 2024/25 to reflect Council’s commitment to incorporating social outcomes into procurement practices. As the current procurement policy does not yet have embedded social procurement principles in its framework, no comparative data is available for the 2023/24 year.</td></tr>
</table>

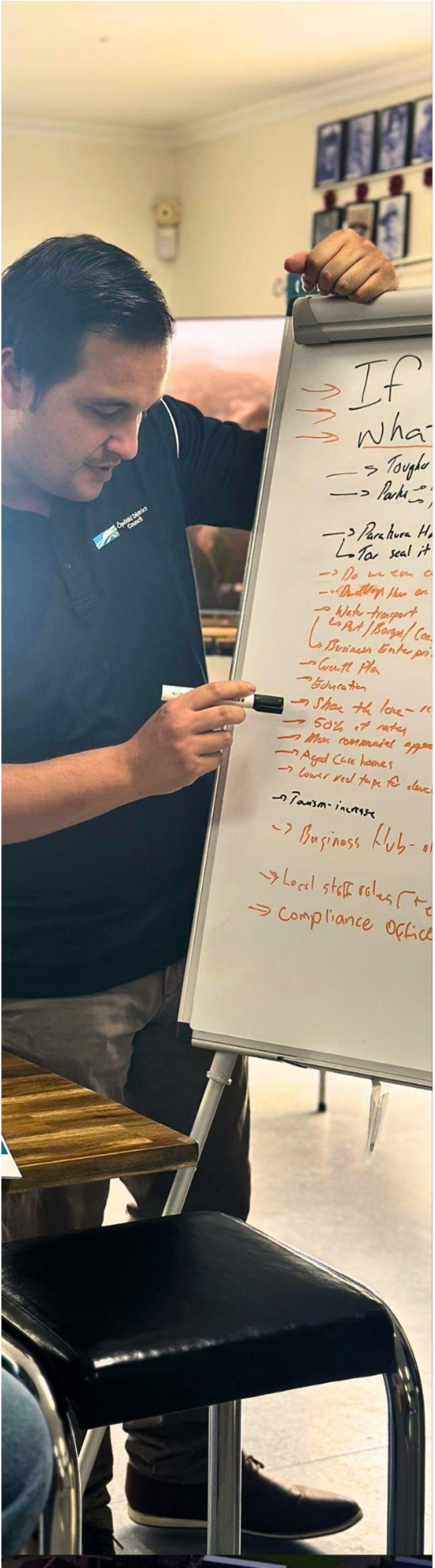
Emergency Management

Levels of service

<table>
<tr><th>Outcome or priority for action</th><th>Measure of success</th><th>Results 2023/24</th><th>Targets 2024/25</th><th>2024/25 Results</th><th>Status</th></tr>
<tr><td rowspan="2">Understand risks facing communities and proactively address</td><td>Minimum number of council-delivered initiatives to promote community resilience and safety, targeted towards evacuations.</td><td>4 initiatives delivered</td><td>4 initiatives delivered</td><td>4 initiatives delivered</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved:1. Installed two new CDEM signs on Elliott St, noting ‘Long or Strong Get Gone' in English and Te Reo.
2. Shakeout 24th October, social media posts, ODC registered to participate, schools emailed for participation.
3. Te Kaha and Ōpōtiki Connect with Council sessions held with Emergency Management having a table of information including prizes and give aways. Good engagement, and great connections made with key people in the community.
4. It starts before the shake’ event was presented by Kate Boersen science specialist. Brilliant turn out with around 30 people in attendance.</td></tr>
<tr><td rowspan="4">Emergency management well planned and delivered using strengths-based model</td><td>30 Staff are fully trained for EOC, as an average over 12-month period.</td><td>N/A*</td><td>30</td><td>26</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Not achieved: We have 26 staff fully trained for our EOC.
*This is a new measure introduced in 2024/25 to monitor staff training for Emergency Operations Centre (EOC) roles and Civil Defence function managers. Emergency Management Bay of Plenty implemented a new system in July/August 2024 for tracking EOC staff and their training. This change means past staff and training records are not accessible, so it is not possible to provide comparative results for 2023/24.</td></tr>
<tr><td>50% of Civil Defence function managers have completed training for those functions, as an average over 12-month period.</td><td>N/A*</td><td>50%</td><td>50%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved: We have 12 managers trained, with 22 required for a 24hr shift.
*This is a new measure introduced in 2024/25 to monitor staff training for Emergency Operations Centre (EOC) roles and Civil Defence function managers. Emergency Management Bay of Plenty implemented a new system in July/August 2024 for tracking EOC staff and their training. This change means past staff and training records are not accessible, so it is not possible to provide comparative results for 2023/24.</td></tr>
</table>

Funding Impact Statement

Ōpōtiki District Council - Business Support	**2024**	**2025**	**2025**
For the year ended 30 June 2025	**Annual Plan**	**Long-term plan**	**Actual**
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	(250)	-	-
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	121
Fees and charges	-	50	82
Internal charges and overheads recovered	4,412	5,112	6,407
Local authorities fuel tax, fines, infringement fees, and other receipts	185	14	52
Total operating funding (A)	**4,347**	**5,176**	**6,662**
Applications of operating funding			
Payment to staff and suppliers	3,585	4,708	4,898
Finance costs	-	4	(478)
Internal charges and overheads applied	310	326	(62)
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**3,895**	**5,037**	**4,358**
Surplus (deficit) of operating funding (A - B)	**452**	**139**	**2,304**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	43
Development and financial contributions	-	-	-
Increase (decrease) in debt	(2,017)	1,516	779
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**(2,017)**	**1,516**	**822**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	1,000	-
- to improve the level of service	50	107	140
- to replace existing assets	385	548	191
Increase (decrease) in reserves	-	-	275
Increase (decrease) in investments	(2,000)	-	2,520
Total applications of capital funding (D)	**(1,565)**	**1,655**	**3,126**
Surplus (deficit) of capital funding (C - D)	**(452)**	**(139)**	**(2,304)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**



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 licensing 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.
Wellbeing 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 wellbeings 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	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Statutory compliance - Planning	All statutory timeframes met for resource consents (20 working days)	100%	100%	99%	
	Commentary 2024/25: Not achieved. Only one notified consent went over by 11 days as a result of the hearing not closing on the hearing day.				
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%	100%	
	Commentary 2024/25: Achieved. The District Plan is reviewed when required in accordance with the RMA.				
Community where people feel safe.	Percentage of existing bylaws that are reviewed within legislative timeframes to ensure they remain relevant.	100%	100%	100%	
	Commentary 2024/25: Achieved. Freedom Camping and Consolidated Bylaws adopted and monitored for compliance.				

Funding Impact Statement

Ōpōtiki District Council - Planning	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	714	590	589
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	340	264
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1	-	-
Total operating funding (A)	**715**	**930**	**853**
Applications of operating funding			
Payment to staff and suppliers	592	713	571
Finance costs	-	-	-
Internal charges and overheads applied	122	275	200
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**714**	**988**	**771**
Surplus (deficit) of operating funding (A - B)	**1**	**(59)**	**82**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	7
Increase (decrease) in debt	-	59	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**-**	**59**	**7**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	(17)
- to replace existing assets	-	-	-
Increase (decrease) in reserves	1	-	-
Increase (decrease) in investments	-	-	106
Total applications of capital funding (D)	**1**	**-**	**89**
Surplus (deficit) of capital funding (C - D)	**(1)**	**59**	**(82)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Building

Statement of service performance:

* Contextual information - Community and customer satisfaction information is taken from the quarterly customer satisfaction surveys and this is considered the most appropriate and readily available information to assess these measures of performance. This survey has a sample size of 300 responses with a maximum margin of error +/- 5.5.

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Statutory compliance - Building	All statutory timeframes met for building consents (20 working days) – processing consents	89%	100%	94%	
	Commentary 2024/25: Not achieved. 100% mark not achieved due to changes in consent processor and having to go back and forth with RFI questions. Review of the 100% target rate required.				
	All statutory timeframes met for building consents (20 working days) – code of Compliance (CCC)	100%*	100%	100%	
	Commentary 2024/25: Achieved. All CCC's issued within statutory timeframes. *This is a new measure introduced in 2024/25. The comparative result for 2023/24 is the actual result for that year taken from the same database and using the same methodology as the 2024/25 results.				
Customer Satisfaction - Building	% of customer satisfaction with building control team (where customer has interacted with them in the last year).	35%	50%	34%	
	Commentary 2024/25: Not achieved but result is only slightly below the New Zealand benchmark average.				

Funding Impact Statement

Ōpōtiki District Council - Building	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	709	516	515
Targeted rates	165	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,136	530	472
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	64	-	7
Total operating funding (A)	**2,074**	**1,046**	**994**
Applications of operating funding			
Payment to staff and suppliers	1,545	871	765
Finance costs	-	-	-
Internal charges and overheads applied	529	226	181
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**2,074**	**1,097**	**946**
Surplus (deficit) of operating funding (A - B)	**-**	**(51)**	**48**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(1)	51	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**(1)**	**51**	**-**
Application 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) in investments	(1)	-	48
Total applications of capital funding (D)	**(1)**	**-**	**48**
Surplus (deficit) of capital funding (C - D)	**-**	**51**	**(48)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Monitoring and Compliance

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Community safety	Number of patrols undertaken in the Ōpōtiki urban area by Animal Control team.	2 per day	2 per day	2 per day	
	Commentary 2024/25: Achieved. The animal control team patrol the urban area twice a day, 5 days a week.				
	All dog complaints of an aggressive or threatening nature are responded to within 2 hours from receipt of complaint.	93%	90%	100%	
	Commentary 2024/25: Achieved. 55 reports received and all responded to within 2 hours.				

Funding Impact Statement

Ōpōtiki District Council - Monitoring and Compliance	2024	2025	2025
For the year ended 30 June 2025	Annual Plan	Long-term plan	Actual
	($000)	($000)	($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	83	83
Targeted rates	-	111	34
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	18	27
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**-**	**211**	**144**
Applications of operating funding			
Payment to staff and suppliers	-	152	153
Finance costs	-	-	-
Internal charges and overheads applied	-	67	23
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**-**	**219**	**176**
Surplus (deficit) of operating funding (A - B)	**-**	**(8)**	**(32)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	8	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**-**	**8**	**-**
Application 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) in investments	-	-	(32)
Total applications of capital funding (D)	**-**	**-**	**(32)**
Surplus (deficit) of capital funding (C - D)	**-**	**8**	**32**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Environmental Health

Levels of service

Outcome or priority for action	Measure of success	Results 2023/24	Targets 2024/25	2024/25 Results	Status
Statutory compliance – Monitoring & Compliance	All statutory timeframes met for food premises checks.	100%	100%	98%	
	Commentary 2024/25: Achieved in part. Food premises reports to client = 100% sent on time. Reports to MPI = 100% sent on time. Verifications performed within the required statutory timeframes = 96% on time.				
	All statutory timeframes met for processing liquor licences.	93%	100%	98%	
	Commentary 2024/25: Achieved in part. 41 applications processed for On Licence, Club Licence, Managers Certificates, Special Licences and Temporary Authorities and only 1 On licence not on time. Reporting to ARLA monthly is at 100% on time.				

Funding Impact Statement

Ōpōtiki District Council - Environmental Health	2024	2025	2025
For the year ended 30 June 2025	**Annual Plan**	**Long-term plan**	**Actual**
	($000)	**($000)**	**($000)**
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	32	32
Targeted rates	-	9	7
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	70	60
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	10
Total operating funding (A)	**-**	**110**	**109**
Applications of operating funding			
Payment to staff and suppliers	-	73	93
Finance costs	-	-	-
Internal charges and overheads applied	-	41	34
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**-**	**113**	**127**
Surplus (deficit) of operating funding (A - B)	**-**	**(3)**	**(18)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	3	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**-**	**3**	**-**
Application 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) in investments	-	-	(18)
Total applications of capital funding (D)	**-**	**-**	**(18)**
Surplus (deficit) of capital funding (C - D)	**-**	**3**	**18**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Enforcement

Levels of service

<table>
<tr><th>Outcome or priority for action</th><th>Measure of success</th><th>Results 2023/24</th><th>Targets 2024/25</th><th>2024/25 Results</th><th>Status</th></tr>
<tr><td rowspan="2">Building & resource consent compliance</td><td>Building & resource consent recorded breaches to be actively investigated – 10 working days to start investigation</td><td>N/A*</td><td>100%</td><td>100%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. No breaches recorded.
*This is a new measure introduced in 2024/25 to monitor the timeliness of investigations into building and resource consent breaches, with a target of commencing investigations within 10 working days. While Council has previously investigated breaches, there was no defined timeline for starting investigations. As this measure is new and introduces a specific timeframe, no comparative result for 2023/24 is available.</td></tr>
<tr><td rowspan="4">Monitoring of bylaws</td><td>Vehicles on beaches – respond to enquiry and update customer within 2 working days.</td><td>82%</td><td>90%</td><td>78%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Not achieved. 9 reports received with 6 customers updated within 2 working days.</td></tr>
<tr><td>All freedom camping sites visited regularly between 1 December – 1 May.</td><td>N/A*</td><td>100%</td><td>100%</td><td></td></tr>
<tr><td colspan="5">Commentary 2024/25: Achieved. All freedom camping sites visited every day and continue to be monitored daily both up the coast and around the Ōpōtiki areas between 1 December 2024 and 1 May 2025.
* This is a new measure introduced in 2024/25 to ensure all freedom camping sites are visited regularly between 1 December and 1 May. A different database was used to record results in 2024/25, and prior data is not compatible with the new system. As a result, no comparative result for 2023/24 is available.</td></tr>
</table>

Funding Impact Statement

Ōpōtiki District Council - Enforcement

For the year ended 30 June 2025	2024 Annual Plan ($000)	2025 Long-term plan ($000)	2025 Actual ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	140	140
Targeted rates	-	87	39
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	160	137
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**-**	**386**	**316**
Applications of operating funding			
Payment to staff and suppliers	-	283	237
Finance costs	-	-	-
Internal charges and overheads applied	-	117	132
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**-**	**400**	**369**
Surplus (deficit) of operating funding (A - B)	**-**	**(14)**	**(53)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	14	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**-**	**14**	**-**
Application 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) in investments	-	-	(53)
Total applications of capital funding (D)	**-**	**-**	**(53)**
Surplus (deficit) of capital funding (C - D)	**-**	**14**	**53**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Statement of Service Performance – assumptions and judgements

Our Statement of Service Performance, as provided from page 43 to 106, has been prepared in accordance with the requirements of the Standard for Service Performance Reporting: Public Benefit Entity Financial Reporting Standard 48 Service Performance Reporting (PBE FRS 48), and the Local Government Act 2002, which includes the requirement to report on the level of service achieved for a group of activities against the performance target or targets for that group of activities. It reports on the entity described on page 137.

Council's service performance information is summarised in 'Council Activities and Performance' (the Statements of Service Performance section), which details the financial and non-financial information for each activity. 'A guide to the group of Activities' explains how and why we measure our non-financial performance for our groups of activities. PBE FRS 48 emphasises the need for judgement when determining the extent of information to disclose concerning the current reporting period and progress toward long-term objectives.

Significant judgements in the selection of non-financial performance measures
When we prepared the forecast Statement of Service Performance in the 2024-34 Long-Term Plan, we made the following judgements in the selection of our service performance measures:
- We considered the extent to which the levels of service we plan to provide to the community were captured by performance measures; and
- We considered the feedback provided by our community, particularly feedback provided in relation to the levels of service and performance measures received throughout the 2024-34 Long-Term Plan consultation process.

Harbour and Wharf, Solid Waste, Parks and Reserves, Leadership and Governance, Economic Development, Social Development, Strategic Planning, Community Facilities, Finance, Corporate Services, Procurement, Emergency Management:
There are no mandatory performance measures for these activities, nor any measures that have been established through legislation. In selecting measures for these activities, regard was given to those that:
- are of high public interest;
- focus on important aspects of the services that Council provides;
- demonstrate alignment with our Community Priorities and Strategic Goals (defined in our Statement of Service Performance as our Outcomes or Priorities for action);
- are essential to measuring the successful delivery of intended levels of service;
- relate to a community service level or expectation that is well understood.

Transport
The Department of Internal Affairs (DIA) has specified a series of mandatory performance measures for this activity. These mandatory measures are intended to enable comparability of performance across similar sized local authorities. All of the measures that are required to be reported against have been included in our performance framework and calculated in accordance with DIA guidance.

Growth
We are required to process building consents, resource consents, and Code Compliance Certificates within statutory timeframes — as such, we have included performance measures relating to the timeliness of our processing as it is meaningful to our community and demonstrates that we aim to meet our statutory obligations.

The percentage of new resource consent applications processed within statutory timeframes is measured to demonstrate our commitment to our legislative obligations and enable benchmarking between councils.

Water supply; Wastewater; Stormwater
The Department of Internal Affairs (DIA) has specified a series of mandatory performance measures for these activities. Our selection included DIA mandatory measures that are intended to enable comparability of performance across similar sized local authorities. All of the measures that are required to be reported against by the DIA have been included in our performance framework and calculated in accordance with the 'Local Government Mandatory

Performance Measures' within the DIA guidance www.dia.govt.nz/Resource-material-Our-Policy-Advice- Areas-Local-Government-Policy#performance-measures.

We have not identified any significant aspects of service performance outside of the DIA measures, as such, no additional performance measures have been included for these activities.

Drinking Water Quality is a mandatory DIA measure, however, in November 2022 the regulatory body in place over the safety of drinking water has transitioned from the Drinking Water Quality Standards (DWS) to the new Drinking Water Quality Assurance Rules (DWQARs) making the legislative references in the DIA measures obsolete. An assessment of compliance with the equivalent drinking water quality standards and requirements has been undertaken by an independent qualified Drinking Water Quality Specialist to demonstrate compliance.

Real water loss is a 'top-down' view, used to identify where water supplied into a water supply distribution network is utilised and the level of water loss occurring in a water supply network. WaterNZ provide publicly available information to explain water losses and ways for calculating them in the Benchmarking of Water Losses in New Zealand Manual. Specifically, we use the CheckCalcsNZ Software (LeaksSuite) covered in Appendix K of the document.

Targets
Annual targets of 'maintain or increase' on previous year's performance recognise the importance of steady progress towards our goals.

As part of setting funding levels, Council considered the communities desire to reduce services to reduce the impact of rates rises. Cuts were made to community services across engineering, parks and reserves, events, and regional development to cut back to essentials.

All non-financial performance measures are reported in a consistent manner when compared to the 2024/25 performance results, including a quantitative result and accompanying contextual information as required.

Surveys
To measure the quality of our outputs, we use a customer satisfaction survey to assess the quality of the service provided. Our customer satisfaction survey relates to customer interactions with Council services and in some cases wider perceptions (e.g., satisfaction with the way Council manages day to day business).

The 'Ōpōtiki District Council Resident Survey' is undertaken quarterly by an independent research provider on Council's behalf. The survey utilises multiple data collection methods to ensure residents are well represented across a range of demographics. The survey includes a range of questions that collect both quantitative data and qualitative commentary, which provide a wide breadth of feedback to generate insights. The results of this survey inform reporting on several performance measures relating to satisfaction with Council services. Results from this survey also inform our community outcome performance measures.

Where service performance measures use survey information, this 2024/25 Annual Report uses the latest Resident Survey results from the full year final results received in May 2024. 300 people across Ōpōtiki are surveyed each year.

Perceptions and attitudes of our residents
Council draws information for the following service performance measures from the Ōpōtiki District Council Resident Survey':
• Satisfaction rating of waste transfer stations
• % of community satisfied with the provision of Parks & reserves, recreation facilities, maintenance and tidiness of cemeteries, library facility and service and building control team.

Aggregation
Where multiple site or locations contribute to the overall number of visitation and/or participation this has been aggregated into our result. This includes visitation/participation for measures for the following activities:
- Public conveniences
- Monitoring of bylaws – freedom camping sites visited
- Events

- Council/community work programmes delivered.

Definitions
A working day means any day except for a weekend day, public holiday, or those days between 19 December and 9 January. If a notification is received over the weekend or on a public holiday, the timeframe starts from the next working day. The processing clock may be stopped at any point should we require further information from the applicant.

A flooding event means an overflow of stormwater from our stormwater system that enters a habitable floor (meaning a building, including a basement, but does not include ancillary structures such as standalone garden sheds or garages).

All filters, logic, assumptions, definitions, limitations, and sources are recorded in detailed Service Performance Measure information sheets.

Changes to Service Performance Information

Per the requirements of FRS 48 guidance issued in 2023, Ōpōtiki District Council are required to disclose any alterations in the content or presentation of their service information and provide a summary of these changes, along with providing a clear explanation regarding the rationale for these changes. This disclosure requirement ensures transparency and accountability in the reporting process. By summarising the modifications and explaining the rationale behind them, stakeholders and users of the financial information can gain a comprehensive understanding of how the entity's service information has evolved over time.

	Adopted 2021-31 Long-Term Plan (Year Three)			Change in Long-Term Plan 2024-34 (Year One)			Rationale for Change
	Outcome	Measure	Target	Outcome	Measure	Target	
Water Supply							
Significantly modified measures	Council will provide safe drinking water that is pleasant tasting and looking from Council operated supplies	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).	100%	Drinking Water - Safety of Drinking Water (Mandatory DIA KPI #1	**Ōpōtiki Water Supply**		These are mandatory measures required by the Department of Internal Affairs.
					The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.10.1 T3 Bacterial Rules	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	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	No target set	

Significantly modified measures	Council will provide safe drinking water that is pleasant tasting and looking from Council operated supplies	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).	100%	Drinking Water - Safety of Drinking Water (Mandatory DIA KPI #1	**Te Kaha**		These are mandatory measures required by the Department of Internal Affairs.
					The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.7.1 Treatment Monitoring Rules	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	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	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	No target set	

Significantly modified measures	Council will provide safe drinking water that is pleasant tasting and looking from Council operated supplies	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).	100%	Drinking Water - Safety of Drinking Water (Mandatory DIA KPI #	**Ōhiwa Water Supply**		These are mandatory measures required by the Department of Internal Affairs.
					The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.4 T1 Treatment Rules	No target set	
					The extent to which Council's drinking water supply complies with the Drinking Water Quality Assurance Rules - 4.5 D1.1 Distribution System Rules	No target set	

Harbour & Wharf							
New measure	N/A			Harbour & Wharf – Customer Satisfaction	Annual survey of Harbour & Wharf users – Customer satisfaction	N/A	In year three of the 2024/34 LTP Council is due to take over harbour operations. These measures are designed to ensure we are meeting not only consent conditions but ensuring community satisfaction.
				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.	N/A	
					Maintain Harbour & Wharf in accordance with resource consent, measured by the number of the following received by Council in relation to those resource consents		
					a) abatement notices	N/A	
					b) infringement notices	N/A	
					c) enforcement orders	N/A	
					d) convictions	N/A	

Parks and Reserves							
New measure	N/A			Parks & Reserves - Customer satisfaction*	% of community satisfied with the provision of Parks & reserves in annual surveys.	75%	We introduced a separate measure for parks and reserves following the restructure of our activity framework, which split Parks and Reserves out from Community Facilities (where recreation facilities remain). This change ensures that satisfaction with open spaces is measured independently from built recreational facilities, providing clearer insights and supporting more targeted planning and investment decisions.
Leadership and Governance							
New measure	N/A			Strong partner / key stakeholder relationships	Strong partner / key stakeholder relationships	Baseline set – Annual NPS score	We introduced this measure to reflect the importance of building and maintaining strong relationships with partners and key stakeholders, which is critical for effective leadership and governance. This aligns with our new community outcome 'Strong relationships and partners' in the 2024–2034 Long Term Plan, ensuring that collaboration and trust underpin the achievement of shared goals for the district.
New measure	N/A			Governance strongly engaged in decision making	Councillor attendance at meetings/workshop s	80%	This measure supports our community outcome 'Strong leadership and governance' by demonstrating elected members' active participation in decision-making processes. High attendance at meetings and workshops reflects accountability, transparency, and commitment to informed governance, which also strengthens relationships with partners and stakeholders.

Significantly modified measure	Council will provide leadership that is visionary, community focused, efficient and representative	Level of community satisfaction with the opportunities to participate in decision making	70%	Equitable community involvement in decision making	Engage community for input to decision making in accordance with significance & engagement policy	100%	This measure was updated to reflect Council's investment in enhanced engagement methods, including the Connect Hono Mai platform, increased face-to-face opportunities, and the adoption of the updated Significance and Engagement Policy. These changes strengthen equitable community involvement in decision-making and ensure more meaningful participation.
Retired measure	Council will provide leadership that is visionary, community focused, efficient and representative.	Community satisfaction with Council leadership	80%	N/A			This measure was retired because community satisfaction with Council leadership is a broad perception-based indicator that does not provide actionable insights into specific aspects of governance. We have replaced it with more targeted measures that reflect engagement, transparency, and participation, ensuring clearer alignment with our updated community outcomes and activity structure.
Economic Development							
Significantly updated measure	Promote tourism and develop infrastructure to grow the visitor economy.	Communicate regularly with tourism contacts.	4 bulletins posted	Enhance visitor economy	Promote tourism development for the district	Set up Tourism advisory group & action plan	We updated this measure to align with our new community outcomes and priorities, shifting the focus from simple communication outputs to a broader, more strategic approach to enhancing the visitor economy. The new measure reflects Council's commitment to tourism development through the establishment of a Tourism Advisory Group and an action plan, ensuring a more collaborative and impactful approach to growing the district's visitor economy.

Retired measure	Develop and maintain a vibrant town centre as an enjoyable meeting place for all people	Town centre development plan created and implemented	70% of community satisfied with town centre	N/A			This measure was retired because the Town Centre Development Plan is now fully developed and implemented, making the original indicator no longer relevant. The change also reflects our updated community outcomes and priorities, which focus on broader vibrancy and economic development rather than plan creation. Council continues to monitor community satisfaction with the town centre through the annual Resident Satisfaction Survey, ensuring ongoing feedback on its role as an enjoyable meeting place.
Retired measure	Development that enables industry growth and meaningful employment for the community.	Communicate regularly with the community on Ōpōtiki Harbour Development project progress.	3 public communications per year	N/A			This measure was retired because the Ōpōtiki Harbour development is now complete, and Council's focus has shifted from project delivery to operational management of the harbour. As a result, regular communications on construction progress are no longer a priority measure under our updated outcomes and activity structure.
Social development							
New measure	N/A			Grow expertise and understanding of the Treaty of Waitangi.	Treaty workshop training for ŌDC staff	Training programme developed	This measure was introduced to grow organisational understanding of the Treaty of Waitangi and its principles. It supports informed decision-making, strengthens relationships with iwi and hapū, and aligns with our community outcome of strong partnerships and inclusive governance.
New measure	N/A			Ensure places and spaces support community needs	Develop and implement a places and spaces strategy to support wellbeing and Toi Ora	90%	This measure was introduced to ensure that our planning for places and spaces reflects community needs and supports wellbeing while aligning with our updated community outcomes and priorities for inclusive, healthy, and vibrant communities.

New measure	N/A			Support wellbeing of our communities	Prepare and approve an overall wellbeing strategy, and measure / monitor.	Create wellbeing strategy	This measure was introduced to align with our strategic priority of supporting the wellbeing of our communities and reflects the community outcome of 'Healthy, resilient communities.' Developing and approving an overall Wellbeing Strategy ensures a coordinated approach to improving social, cultural, environmental, and economic wellbeing. It also provides a framework for monitoring progress, enabling Council to make informed decisions that enhance quality of life across the district.
Strategic Planning							
New measure	N/A			Policies are current & relevant	Review policies in accordance with ODC policy framework timelines	100%	This measure was introduced to ensure Council policies remain current, relevant, and aligned with legislative requirements and community needs. Regular reviews in accordance with the ODC Policy Framework timelines support good governance, transparency, and the community outcome of strong leadership and effective decision-making.
New measure	N/A			Eastern BOP Spatial plan developed	Spatial plan adopted, implemented & monitored (include growth for the district)	N/A	This measure was introduced to support strategic growth planning across the Eastern Bay of Plenty by developing and implementing a Spatial Plan in partnership with our neighbouring councils. The plan provides a coordinated approach to land use, infrastructure, and development, ensuring sustainable growth for the district and aligning with our community outcomes of strong leadership, resilient communities, and a thriving economy.

Community Facilities							
Significantly modified measure	Provide facilities for community use.	% of customer satisfaction with cleanliness and quality of toilet facilities.	65%	Public convenience - Cleanliness	All public conveniences will be cleaned in accordance with agreed cleaning schedule	99%	The previous measure focused on customer satisfaction, which can be subjective and difficult to consistently measure. The new measure emphasises compliance with agreed cleaning schedules, providing a clear, objective standard for service delivery. This approach ensures accountability and aligns with our strategic priorities of community well-being and quality infrastructure, while continuing to support facilities that meet community needs.
New measure	N/A			Library – Increased digital borrowing	Number of e-Items borrowed from Library	5771	This measure was introduced to reflect changing community needs and the growing importance of digital access to library services. Tracking e-item borrowing supports our strategic direction of improving accessibility and inclusivity, ensuring residents can engage with library resources anytime and anywhere and responds to trends in technology and user preferences.
Finance							
New measure	N/A			Adequate systems/controls in place	Number of actions generated from Risk & Assurance Committee meetings actioned within timeframes agreed at meeting.	5	These measures were introduced under our new Finance activity structure to strengthen accountability and transparency in financial governance. Tracking the timely completion of actions from Risk & Assurance Committee meetings and internal audit reviews ensures that robust systems and controls are in place. This aligns with our strategic direction of sound financial management and supports strong leadership and effective decision-making.
					Internal audit reviews completed in 12-month period.	100%	

New measure	N/A			Return on Investment – council assets	Prepare and approve investment strategy, and measure / monitor.	100%	This measure was introduced to ensure Council takes a strategic approach to managing and growing the value of its assets. Preparing and approving an Investment Strategy, along with monitoring return on investment, supports high-quality investment across the district and long-term financial sustainability. This aligns with our Community Priority Investment in our district and reflects our commitment to attracting and managing investment that benefits the community.
Corporate Services							
New measure	N/A			Customer Satisfaction - Public	Number of complaints received, as per Complaints Policy (as a percent of all recorded enquiries)	<1%	This measure was introduced to ensure transparency and accountability in how Council manages feedback and complaints. With the adoption of an official Complaints Policy in early 2024, tracking compliance with this framework demonstrates our commitment to continuous improvement and responsive service delivery. This aligns with our Community Priority Strong relationships and partners, as effective complaints management builds trust and strengthens relationships with our community

New measure	N/A			Working environment	Staff survey – Adequacy of their working environment at council	79%	Monitoring staff perceptions of their working environment ensures Council can maintain a productive, safe, and supportive workplace. A positive internal environment enables staff to deliver high-quality services to the community, respond effectively to needs, and implement Council priorities. This aligns with our Community Priority Well-being is valued, because a well-supported workforce contributes directly to the wellbeing and satisfaction of our residents through better service delivery.
New measure	N/A			Financial delivery	Measure % delivery of the capital programme, against the agreed LTP / AP	67%	This measure was introduced to ensure Council delivers on its agreed capital programme as set out in the Long Term Plan. Monitoring the percentage of delivery provides transparency and accountability for infrastructure investment and supports effective financial planning. This aligns with Community Priority Five: Growth is sustained over time, as timely delivery of capital projects is essential for enabling future growth and meeting community needs.

Procurement							
New measure	N/A			Adherence to Procurement Policy	Number of direct approvals (approved by CE) over $50,000 as per paragraph 6.1 of Procurement Policy	<15	This measure was introduced to ensure transparency and compliance with Council's Procurement Policy, particularly for high-value purchases. Monitoring the number of direct approvals over $50,000 provides assurance that procurement decisions follow agreed governance processes and limits. This aligns with Community Priority Investment in our district, as robust procurement practices support high-quality investment and responsible use of public funds under our new activity structure.
New measure	N/A			Social outcomes	Develop & measure social outcomes as part of the procurement policy	Investigate options for updating procurement policy that promotes local outcomes.	Including a measure to develop and track social outcomes within the procurement policy reflects our commitment to delivering broader benefits for the community beyond financial considerations. By investigating options to update the policy to promote local outcomes, we aim to strengthen social well-being, support local businesses, and enhance community resilience.
Emergency Management							
Significantly modified measures	Support the provision of emergency management services.	% of roles identified and staffed for 24 hours operation of the Emergency Coordination Centre.	85%	Emergency management well planned and delivered using strengths-based model	30 Staff are fully trained for EOC, as an average over 12-month period.	30	The previous measure focused on staffing levels, which is an input rather than an indicator of readiness. The new measures emphasize training and capability, providing a clearer picture of emergency preparedness and resilience. This aligns with our strategic priority of resilient communities and ensures emergency management is well planned and delivered.
					50% of Civil Defence function managers have completed training for those functions, as an average over 12-month period.	50%	

Building							
Significantly modified measure	Provide services that meet current and future needs and are accessible to all.	All statutory timeframes met for processing liquor licences, building consents, food premises checks and resource consents.	100%	Statutory compliance - Building	All statutory timeframes met for building consents (20 working days) – processing consents	100%	The previous measure grouped multiple regulatory functions, making it difficult to track performance for building services specifically. The new measures focus on building consent compliance, ensuring clarity and accountability for statutory timeframes. This supports efficient and transparent governance and sustainable development and allows for our new activity structure changes with Building now a separate Activity.
					All statutory timeframes met for building consents (20 working days) – code of Compliance (CCC)	100%	
Environmental Health							
Significantly modified measure	Provide services that meet current and future needs and are accessible to all.	All statutory timeframes met for processing liquor licences, building consents, food premises checks and resource consents.	100%	Statutory compliance – Monitoring & Compliance	All statutory timeframes met for food premises checks.	100%	The previous measure combined unrelated compliance activities, limiting transparency. The new measures separate food safety and liquor licensing, providing clearer reporting and accountability. This supports community well-being and public health protection and allows for our new activity structure changes.
					All statutory timeframes met for processing liquor licences.	100%	
Enforcement							
New measure	N/A			Building & resource consent compliance	Building & resource consent recorded breaches to be actively investigated – 10 working days to start investigation	100%	This measure ensures all recorded breaches of building and resource consents are investigated within 10 working days, reinforcing our commitment to compliance, public safety, and transparent governance. Prompt action maintains trust in planning and building systems, reduces risk, and supports sustainable development. It aligns with the Council's new activity structure and reporting lines, which prioritise accountability and responsive service delivery

New measures	N/A			Monitoring of bylaws	Vehicles on beaches – respond to enquiry and update customer within 2 working days.	90%	These measures were introduced to improve responsiveness and proactive monitoring under our new Enforcement Activity. Responding to vehicle-on-beach enquiries and regularly visiting freedom camping sites during peak season helps protect the environment, manage seasonal pressures, and uphold bylaws. They were also included due to community feedback calling for stronger enforcement and education. Both measures align with our new activity structure, which emphasizes accountability and service delivery.
					All freedom camping sites visited regularly between 1 December – 1 May.	100%	
Community Development							
Retired measure	The things that make Ōpōtiki unique and worth caring about are understood and supported	Grants for the maintenance of the 22 district Urupa will be distributed by 31 December each year.	100%	N/A			This measure has been retired because distributing grants for the maintenance of the 22 district urupā is a well-established, ongoing part of Council business and regularly meets its target. As it no longer provides meaningful performance insight, it has been removed to focus on measures that better reflect service improvements and strategic priorities.

Significantly modified measure	Support iwi and hapū to exercise kaitiakitanga taking appropriate account of the principles of the Treaty of Waitangi	Number of engagement initiatives with Tangata Whenua	4 per year	Equitable community involvement in decision making	Engage community for input to decision making in accordance with significance & engagement policy	100%	The previous measure focused on counting engagement initiatives with Tangata Whenua, which did not reflect the quality or inclusiveness of engagement. The new measures emphasize equitable community involvement and strong stakeholder relationships, including iwi and hapū, to better demonstrate meaningful engagement and partnership outcomes. This aligns directly with our Community Priority of Strong relationships and partners in which we strive to establish, develop and maintain genuine relationships with iwi and hapū, community groups and stakeholders.
				Strong partner / key stakeholder relationships	Strong relationships with key stakeholders & Partners	Baseline set – Annual NPS score	
Retired measure	Consider the creation of safer communities through the services and infrastructure we provide.	Continual expansion to CCTV camera system in town.	2	N/A			This measure was removed as it focuses on an input rather than an outcome. Council felt simply adding cameras did not necessarily demonstrate improved community safety or reduced crime, which are the real objectives. Measuring expansion can also become redundant once the network reaches an optimal level, making it more of an operational task than a strategic performance indicator. Council continues to consider aspects of community safety when developing all of its plans and strategies to ensure this priority is embedded across our work.

Progress towards our Community Priorities and Strategic Goals

This chart shows how our performance measures contribute to our Community Priorities and Strategic Goals.

The following tables outline progress towards our Community Priorities and Strategic Goals as a result of our work programmes and performance measures.

Infrastructure Planning and Delivery

Significant Activities in this Group	Water Supply, Wastewater, Stormwater, Harbour & Wharf, Land Transport, Solid Waste, Parks & Reserves
Contribution to Community Priorities and Strategic Goals	Wellbeing is valued Our communities are resilient
How this Group Contributes to Our Community Priorities and Strategic Goals	- Safe drinking water, safe wastewater networks and sanitary solid waste services are delivered to the community, supporting key public health outcomes. - Parks, reserves, and harbour and wharf assets are safe, enjoyable, and maintained to an acceptable standard. - Strategic infrastructure, including the land transport network, is maintained to an acceptable standard. - Water, stormwater, and wastewater networks are maintained and responded to in a timely manner, as they are lifeline utilities for the community.
Work Programme and Performance Measure Progress	**Service Delivery and Asset Management** • Council continued to record and respond to service requests across Water Supply, Wastewater, Stormwater, Harbour & Wharf, Land Transport, Solid Waste, and Parks & Reserves, with ambitious response time targets • Programmed works were completed to maintain and upgrade Council assets • The Ōpōtiki Wharf upgrade was completed • The Ōpōtiki Harbour walls were opened to the public • Council continues to consider upgrade and development options to meet future community needs. **Water Supply and Environmental Compliance** • Council maintained a high record of compliance, with no infringement notices, enforcement orders, or convictions for Wastewater and Stormwater • All three water treatment plants have Protozoa barriers in place. • All water systems met LTP drinking water consumption targets, supporting sustainable use. • Council resolved under Local Water Done Well that future water service delivery for the Ōpōtiki district is through an internal business unit and prepared a Water Service Delivery Plan. • Progress continued on reviewing/renewing the Wastewater discharge consent. **Flood Protection and Storm Response** • Works began on the Duke St West Stop Bank project for rural-to-urban flood protection • Council's contractors repaired roads after storm events. **Waste Management and Education** • The new weighbridge at the Ōpōtiki RRC was made operational

	• Council achieved its Waste Management and Minimisation Plan targets • Waste minimisation and recycling initiatives were promoted • Council supported waste education and issued litter infringements to combat fly-tipping • Recycling and waste minimisation information is available on Council's website • Council reviewed, and consulted on, its Waste Management and Minimisation Plan. **Transport and Road Safety** • Council resurfaced roads, graded and applied gravel to unsealed roads as scheduled • Crash monitoring is used to identify areas for improvement • Council lobbied Waka Kotahi NZTA for safety improvements • Traffic calming and pedestrian safety devices were implemented. **Community Feedback and Improvement** • Quarterly satisfaction surveys were conducted, and feedback is used to guide service improvements.

Community Vision & Experience

Significant Activities in this Group	Leadership & Governance, Economic Development, Social Development, Strategic Planning, Community Facilities
Contribution to Community Priorities and Strategic Goals	Strong relationships and partners Investment in our district Wellbeing is valued
How this Group Contributes to Our Community Priorities and Strategic Goals	- 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. - 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 - 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 wellbeing.
Work Programme and Performance Measure Progress	**Strategic Planning and Governance** • Adopted the 2023/24 Annual Report, 2024–2034 Long Term Plan, and 2025/26 Annual Plan • Adopted the Eastern Bay of Plenty Spatial Plan, Eastern Bay Economic Development Strategy, Waihau Bay Masterplan, and Spaces and Places Strategy • Adopted the Easter Sunday Shop Trading Policy

	• Reviewed all policies and District Plan changes in line with Council's approved programme • Council conducted a representation review process including community consultation. **Community Engagement and Representation** • Conducted annual community survey measuring satisfaction with leadership, library, recreation, cemeteries, and town centre • Survey included questions on community participation in Council decision-making • Held in-person consultation events and engaged on plans, projects, and initiatives • Submissions made on all regional and Eastern Bay of Plenty district plans • Mayor and Councillors represented Council on external committees and groups • 86% attendance rate by Councillors at meetings and workshops • Mayor provided regular updates via the Mayoral column • Council meetings were livestreamed with agendas and minutes publicly available. **Partnerships and Iwi Engagement** • Strengthened relationships with Whakatōhea, Ngaitai, and Te Whānau-a-Apanui • Increased regular engagement with iwi and key partners • Participated in Regional Governance and Management Group meetings • Worked with key agencies to progress strategic priorities. **Community Services and Support** • Continued support for Motu Trails Cycleway and its marketing (with DOC and Motu Trails Trust) • Supported 22 district urupā and monitored Freedom Camping and Consolidated Bylaws • Delivered citizenship ceremonies and supported school, community, and partner initiatives • Administered Creative Communities Scheme, Sport NZ Rural Travel Fund, and Coast Initiative Fund • Provided community funding through MOUs with local organisations. **Library and Digital Access** • Te Tāhuhu o Te Rangi hosted 80+ workshops across 15+ programmes • Provided digital support, room hire, Wi-Fi, online/physical resources, and events promoting digital literacy and te reo Māori. **Economic Development and Tourism** • Delivered four Industry Training Solutions via the Mayors Taskforce for Jobs • Maintained relationships with local businesses and tourism sector • Upgraded and rebranded the i-SITE website to OpotikiNZ • Operated the Ōpōtiki i-SITE Visitor Centre and delivered 12 events, supporting many more. **Infrastructure and Development** • Continued support for the final phase of the Ōpōtiki Harbour development

	• Encouraged Māori land development through rates and development remissions • The Church Street paving component of the Town Centre Development Project was completed • Exceeded targets for public convenience cleaning.

Organisational Performance and Business Support

Significant Activities in this Group	Finance, Corporate Services, Procurement, Emergency Management
Contribution to Community Priorities and Strategic Goals	Strong relationships and partners Investment in our district Our communities are resilient Growth is sustained over time
How this Group Contributes to Our Community Priorities and Strategic Goals	- 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. - 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. - Council staff are trained and kept updated on best practice to ensure we can meet our emergency management obligations. - 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.
Work Programme and Performance Measure Progress	**Financial and Strategic Management** • Council began investigations into developing an Investment Strategy • Delivery of the capital programme was measured against Long Term Plan (LTP) and Annual Plan (AP) targets with achievement of target recorded for 2024/25 • Internal audit of procurement activities was completed • Council remains an active participant in BOPLASS to achieve procurement and shared service savings. **Risk and Assurance** • Risk & Assurance Committee actions were completed within agreed timeframes or addressed through audit and policy review cycles. **Emergency Management and Community Resilience** • New Tsunami evacuation signs were erected in key coastal locations • Continued delivery of initiatives to promote community resilience and evacuation readiness • Ongoing training for staff and managers in emergency management roles • Council promoted and participated in the annual New Zealand ShakeOut exercise.

Planning and Regulatory

Significant Activities in this Group	Planning, Building, Monitoring & Compliance, Environmental Health, Enforcement
Contribution to Community Priorities and Strategic Goals	Strong relationships and partners Wellbeing is valued Our communities are resilient Growth is sustained over time
How this Group Contributes to Our Community Priorities and Strategic Goals	- 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. - Statutory timeframes for resource consents, building consents, - regulatory applications and patrols are met efficiently to provide safe buildings and spaces for the district. - 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. - Our CBD is maintained as a safe and vibrant service centre maintained through regular patrols, and monitoring of district-wide customer satisfaction metrics.
Work Programme and Performance Measure Progress	**Regulatory Compliance and Planning** • District Plan reviewed in accordance with the Resource Management Act (RMA) • Bylaws reviewed within legislative timeframes and monitored for compliance • Council issued and monitored resource consents, processed liquor licences, and acted as a Building Control Authority • Council maintained building accreditation and promoted use of its online services portal • All policies and practices related to dog control were reported to Council and the community in the Dog Control Policy • Satisfaction with the building team was measured in the community survey • Council appointed a Building and Resource Consents Manager • The Freedom Camping Bylaw was adopted. **Public Health and Safety** • Council ran food safety courses for local businesses • 100% of Client and MPI reports for food business verifications were submitted on time • Council provided 24/7 animal and noise control services. **Animal Control** • Animal Control team patrolled urban areas twice daily, five days a week • Responded to aggressive or threatening dog complaints within two hours.

Financial Information

Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June 2025	Note	Actual 2025 000's	Budget 2025 000's	Actual 2024 000's
Revenue				
Rates	2	16,330	15,683	14,814
Subsidies and Grants	4	14,122	7,410	8,052
Fees and Charges	3	2,084	2,874	1,708
Interest Revenue	5	118	-	117
Other Revenue	7	440	105	141
Development and financial contributions		7	84	50
Total Revenue		**33,101**	**26,156**	**24,882**
Expenditure				
Other Expenses	9	13,235	13,369	12,595
Depreciation and Amortisation	15,16	6,470	5,230	5,986
Personnel Costs	8	7,108	7,473	6,759
Finance Costs	5	688	951	523
Total Expenditure		**27,501**	**27,024**	**25,863**
Surplus / (Deficit)		**5,600**	**(868)**	**(981)**
Other Comprehensive Revenue and Expense				
Property, plant, and equipment revaluation		7,561	298	13,800
Total Other Comprehensive Revenue and Expense		7,561	298	13,800
Total Comprehensive Revenue and Expense		**13,161**	**(570)**	**12,819**

The accompanying notes form an integrated part of these financial statements
Explanations of significant variances against budget are detailed in note 31

Statement of Changes in Equity

For the Year Ended 30 June 2025	Note	Actual 2025 000's	Budget 2025 000's	Actual 2024 000's
Equity balance at 1 July		350,767	336,629	337,885
Comprehensive revenue and expense for year	22	13,161	(570)	12,819
Transfers	22	180	-	63
Equity Balance 30 June		**364,108**	**336,059**	**350,767**
Components of Equity				
Accumulated Funds at 1 July		152,140	151,689	153,007
Net Surplus/(Deficit)		5,600	(570)	(981)
Transfers to / (from) equity		357	(298)	114
Accumulated Funds 30 June		158,097	150,820	152,140
Asset Revaluation Reserves at 1 July		195,809	182,379	182,379
Transfers to / (from) reserves		(452)	298	(370)
Revaluation Gains/(Losses)		7,561	-	13,800
Revaluation Reserves 30 June		202,918	182,677	195,809
Council Created Reserves at 1 July		2,818	2,562	2,499
Transfers to / (from) reserves		275	-	319
Council created Reserves 30 June		3,093	2,562	2,818
Equity at 30 June		**364,108**	**336,059**	**350,767**

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Statement of Financial Position

As at 30 June 2025	Note	Actual 2025 000's	Budget 2025 000's	Actual 2024 000's
ASSETS				
Current Assets				
Cash & Cash Equivalents	10	3,323	4,504	2,446
Debtors & Other Receivables	11	5,457	3,175	3,718
Other Financial Assets	12	-	51	-
Inventory		33	-	37
Prepayments		539	199	310
Total Current Assets		**9,352**	**7,928**	**6,511**
Non-Current Assets				
Investment Property	17	5,367	4,769	5,367
Investment in Associate	14	-	33	33
- Investments in CCO's and Other Similar Entities	12	354	211	286
Property, Plant & Equipment	15	369,496	348,164	357,334
Intangible Assets	16	203	36	188
Total Non-Current Assets		**375,420**	**353,212**	**363,208**
TOTAL ASSETS		**384,772**	**361,140**	**369,719**
LIABILITIES				
Current Liabilities				
Payables and Deferred Revenue	18	5,369	6,820	5,787
Borrowings	21	7,189	-	6,094
Employee Benefit Liabilities	20	565	555	518
Provisions	19	4	-	9
Total Current Liabilities		**13,127**	**7,375**	**12,408**
Non-Current Liabilities				
Borrowings	21	7,500	17,647	6,500
Provisions	19	37	59	44
Total Non-Current Liabilities		**7,537**	**17,706**	**6,544**
TOTAL LIABILITIES		**20,664**	**25,081**	**18,952**
NET ASSETS (assets minus liabilities)		**364,108**	**336,059**	**350,767**
EQUITY				
Retained Earnings	22	158,097	150,820	152,140
Asset Revaluation Reserves	22	202,918	182,677	195,809
Council Created Reserves	22	3,093	2,562	2,818
TOTAL EQUITY		**364,108**	**336,059**	**350,767**

The accompanying notes form an integrated part of these financial statements.
Explanations of significant variances against budget are detailed in note 31.

MAYOR David Moore
Date: 22 December 2025

CHIEF EXECUTIVE Stace Lewer
Date: 22 December 2025

Statement of Cashflows

For the Year Ended 30 June 2025	Actual 2025	Budget 2025	Actual 2024
Cashflow from Operating Activities	**000's**	**000's**	**000's**
Receipts from rates revenue	16,080	15,683	14,598
Subsidies and grants received	1,708	3,398	2,842
Fees and charges received	2,084	2,874	1,708
Interest and dividends from investments	118	-	117
Other revenue	105	105	201
Payments to suppliers and employees	(19,219)	(20,843)	(16,876)
Finance costs	(688)	(951)	(523)
Payments to/on behalf of other authorities*	(49)	-	(72)
Goods and services tax (net)	546	-	(306)
Net cashflow from operating activities	**685**	**266**	**1,689**
Cashflow from Investing Activities			
Receipts from sale of property, plant and equipment	23	-	60
Receipts from sale of investment property		-	66
Purchases of property, plant and equipment	(12,262)	(11,479)	(9,364)
Financial and Development Contributions	-	84	-
Acquisition of investments	(68)	-	(75)
Capital grants received	10,732	4,012	4,229
Purchases of intangible assets	(138)	-	(250)
Net cashflow from investing Activities	**(1,713)**	**(7,383)**	**(5,334)**
Cashflow from Financing Activities			
Proceeds from borrowings	8,000	7,116	3,000
Repayment of borrowings	(6,095)	-	-
Net cashflow from financing activities	**1,905**	**7,116**	**3,000**
Net Increase / (Decrease) in Cash and cash equivalents	877	-	(645)
Opening Cash and cash equivalents	2,446	4,504	3,091
Closing Cash and cash equivalents	**3,323**	**4,504**	**2,446**

* Any residual rates collected on behalf of the Bay of Plenty Regional Council are included in the Receipts of Rates Revenue and the subsequent payment in Payments to/on behalf of other entities. These are not included in the budget figures.

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Explanations of significant variances against budget are detailed in note 31

Funding Impact Statement

Whole of Council

For the year ended 30 June	**2024**	**2024**	**2025**	**2025**
Funding Impact Statement for 30 June 2025	**Annual Plan**	**Annual report**	**LTP**	**Actual**
	($000)	**($000)**	**($000)**	**($000)**
Sources of operating funding				
General rates, uniform annual general charge, rates penalties	11,407	11,130	12,351	12,328
Targeted rates	3,234	3,685	3,332	4,002
Subsidies and grants for operating purposes	2,125	3,824	3,398	3,388
Fees and charges	2,275	1,708	2,874	2,090
Interest and dividends from investments	46	117	-	118
Local authorities fuel tax, fines, infringement fees, and other receipts	354	187	105	229
Total operating funding (A)	**19,441**	**20,651**	**22,060**	**22,155**
Applications of operating funding				
Payment to staff and suppliers	17,309	19,354	20,843	18,991
Finance costs	214	523	951	687
Other operating funding applications	-	-	-	-
Total applications of operating funding (B)	**17,523**	**19,877**	**21,793**	**19,678**
Surplus (deficit) of operating funding (A - B)	**1,918**	**774**	**266**	**2,477**
Sources of capital funding				
Subsidies and grants for capital expenditure	6,129	4,229	4,012	10,732
Development and financial contributions	-	50	84	7
Increase (decrease) in debt	(894)	3,000	7,116	2,189
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding (C)	**5,235**	**7,279**	**11,212**	**12,928**
Application of capital funding				
Capital expenditure				
- to meet additional demand	4,759	2,612	1,050	7,692
- to improve the level of service	1,584	1,996	5,951	2,160
- to replace existing assets	2,810	3,338	4,478	2,257
Increase (decrease) in reserves	-	319	-	275
Increase (decrease) in investments	(2,000)	(212)	-	3,021
Total applications of capital funding (D)	**7,153**	**8,053**	**11,479**	**15,405**
Surplus (deficit) of capital funding (C - D)	**(1,918)**	**(774)**	**(266)**	**(2,477)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**	**-**

Reconciliation between the Funding Impact Statement & Statement of Comprehensive Revenue & Expense

The funding impact statement is prepared in compliance with the requirements of clause 15, part 1, schedule 10 of the Local Government Act 2002. Unlike the statement of comprehensive revenue and expense, the funding impact statement is not compliant with generally accepted accounting standards (GAAP).

The funding impact statement is intended to show in a transparent manner how all sources of funding received by Council are applied. It does not include "non-cash" that is classified as income on the statement of revenue and expense (as required by GAAP) such as assets that are vested to Council through the subdivision process, or unrealised gains on assets. The statement of comprehensive revenue and expense also requires "non-cash" expenses such as depreciation, amortisation, and unrealised losses of assets to be reflected, whereas these are excluded from the funding impact statement. The reconciliation below identifies the differences between the two statements.

	Note	Annual Plan 2024 $000	Annual Report 2024 $000	Long-term Plan 2025 $000	Actual 2025 $000
Total revenue and expense wholly attributable to District Council		4,074	12,819	(570)	13,161
Surplus (deficit) of operating funding per prospective whole of council funding impact statements		1,918	774	266	2,477
Difference		**2,156**	**12,045**	**(836)**	**10,684**
The difference is due to:					
Capital income		6,130	4,229	4,096	10,747
Vested assets	7	-	10	-	261
Discovered assets		-	-	-	-
Revaluation of assets		-	13,800	298	7,561
Gain (loss) on sale/disposal of assets & Discounting charges & debt write-offs	7,9	-	(751)	-	(1,415)
Operating income received in advance			743		-
Depreciation and amortisation		(3,974)	(5,986)	(5,230)	(6,470)
Total explained difference		**2,156**	**12,045**	**(836)**	**10,684**

Notes to Financial Statements

NOTE 1. STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2024

REPORTING ENTITY

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

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

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

The financial statements of ODC are for the year from 1 July 2024 through to 30 June 2025.

BASIS OF PREPARATION

The 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 financial report of ODC has 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 financial statements have been prepared in accordance with the reduced disclosure of a Tier 2 PBE accounting entity (PBE Standards RDR). ODC 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 $5 million and $33 million. These financial statements comply with PBE Standards RDR.

Presentation currency and rounding

The 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.

Standards newly effective and which have been adopted

Standards and amendments which are newly effective and which are relevant to the Council are:

Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1
Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1) has been adopted in the preparation of these financial statements. The amendment changes the required disclosures for fees for services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories. This new disclosure is included in Note 9.

Standards issued and not yet effective, and not early adopted
Standards and amendments issued but not yet effective that have not been early adopted and that are relevant to the Council are:
2024 Omnibus Amendments to PBE Standards (amendments to PBE IPSAS 1)
This amendment clarifies the principles for classifying a liability as current or noncurrent, particularly in relation to loan covenants. The amendment is effective for the year ended 30 June 2027.

The Council has not yet assessed in detail the impact of these amendments. These amendments are not expected to have a significant impact.

PBE IFRS 17 Insurance Contracts
PBE IFRS 17 establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts and will replace PBE IFRS 4. This standard is effective for the year ended 30 June 2027. The Council has not yet assessed in detail the impact of this standard. This standard is not expected to have a significant impact.

Other changes in accounting policies

There have been no other changes in accounting policies.

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 anotherentity 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 ODC 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 ODC is acting as agent for BOPRC.

New Zealand Transport Agency Roading Subsidies

The Council receives funding assistance from Waka Kotahi 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. It 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 licensing, 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.

Personnel Costs

Salaries and wages are recognised as an expense as employees provide services.

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, irrespective if 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

Short term receivables are recorded at their face value, less an allowance for expected credit losses (ECL).

The Council applies the simplified ECL loss model of recognising lifetime expected credit loss for short-term receivables. The expected credit loss is calculated based on historical credit losses experience on both rates debtors and sundry debtors, adjusted for forward looking factors specific to the debtors and economic environment.

Rates Receivable

Council does not provide for ECLs on rates receivable. Council has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. These powers allow Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgement, then Council can apply to the Registrar of the High Court to have the judgement enforced by sale or lease of the rating unit.
Rates are "written-off":

- When remitted in accordance with Council's rates remission policy; and
- In accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery, indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

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 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 they do 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.

Expected credit loss allowance (ECL)

The Council and group recognise an allowance for ECLs for all debt instruments not classified as fair value through surplus or deficit. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to Council in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset. ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL). When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council's historical experience and informed credit assessment and including forward-looking information. The Council consider a financial asset to be in default when the financial asset is more than 90 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full. If the ECL measured exceeds the gross carrying amount of the financial asset, the ECL is recognised as a provision.

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 ODC which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure assets — Infrastructure assets are the fixed utility systems owned by 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 (operational and restricted) and infrastructural assets (except land under roads) are measured at fair value, less accumulated depreciation and impairment losses. 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 ODC 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 ODC 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) 5 to 120 years (0.83% - 20%)
- Top surface 5 to 100 years (1% - 20%)
- Bridges 50 - 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 ODC, 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 at each balance date and 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 is the higher of an asset's fair value less costs to sell and its value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. For revalued assets, the impairment is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revalued amount, the balance is recognised in surplus or deficit. For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense, and increase the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in surplus or deficit, a reversal of the impairment loss is also recognised in surplus or deficit.

For assets not carried at a revalued amount, the reversal if an impairment loss is recognised in 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.
Where and investment property is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

After initial recognition, ODC 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 and deferred revenue

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

Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due to the borrowings is subsequently accrued and added to the borrowings balance.

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

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee provides 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 ODC 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 ODC and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified in to 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.

Capital Management

The Council's capital is its equity (or ratepayers' funds), which comprises accumulated funds and reserves. Equity is represented by net assets.

The LGA requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers' funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the LGA and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long-term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes to ensure that ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The LGA requires the Council to make adequate and effective provision in its long-term plan (LTP) and in its annual plan (where applicable) to meet the expenditure needs identified in those plans. The LGA also sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

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

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

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

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

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 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 are discussed below:

Infrastructural assets
Note 15 provides information about the estimates and assumptions in determining the fair value of infrastructural assets.

Landfill aftercare provision
Note 19 provides information about the estimates and assumptions surrounding the landfill aftercare provision.

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies.

Classification of property

The Council owns land and buildings previously occupied by the Council Depot. A portion of the property was leased and this portion was classified as investment property. The property has been redeveloped and the entire property is now classified as investment property.

Rounding

Some rounding variances may occur in the financial statements due to the use of decimal places in the underlying financial data.

Note 2: Rates revenue

	Actual 2025 $000	Actual 2024 $000
General rate	12,723	11,831
Targeted rates attributable to activities		
Communities of Interest	699	527
Sewerage	961	803
Urban Refuse Collection	515	533
Water Supplies	1,213	884
Metered Water	613	412
Rate penalties	190	204
Rates Remissions	(584)	(380)
Total rates income	16,330	14,814

Rate Remissions

Rates revenue is shown net of rates remissions. ODC's rate remission policy allows ODC to remit rate on:

Community,sporting and other organisations

The remission applies to land owned by Council or a charitable organisation which is used exclusively or principally for sporting, recreation or community purposes.

Uniform charges on rating units owned by the same ratepayer

Provides rates relief from uniform charges on land held by a developer or where the ownership is to all intents and purposes similar.

Penalties

Enables Council to act fairly and reasonably in its consideration of rates which have not been received by Council by penalty date due to circumstances outside the ratepayers control.

Economic Development

To promote employment and economic development within the district by assessing new businesses Council will consider, on a case by case basis, a remission on commercial and industrial developments.

Land used for natural, historic, cultural and conservation purposes

To preserve and promote natural resources and heritage, to encourage the protection of land and natural, historic or cultural purposes, Council will consider the remission of a portion of the rates.

Extreme financial hardship

Where evidence that Council deems appropriate to support a claim for extreme financial hardship is provided, Council will consider a remission of rates on a case by case basis.

Rating units affected by calamity

Enables Council to remit rates on land detrimentally affected by erosion, subsidence submersion or other calamity.

Maori land general remission

Council will consider a remission on Maori freehold land where it is unoccupied and

a. set aside as Waahi Taapu; or

b. set aside for the preservation of natural characteristics etc; or

c. is inaccessible

Maori land economic adjustment remission

Council will consider a remission where the property carries a best potential use value that is significantly in excess of the economic value arising from its actual use.

In accordance with the Local Government (Rating) Act 2002 certain properties cannot be rated for general rates. This includes schools, places of religious worship, public gardens and reserves. These non-rateable properties, where applicable, may be subject to targeted rates in respect of sewerage, water, refuse and sanitation. Non-rateable land does not constitute a remission under ODC's rates remission policy.

Rating Base Information as at 30 June	**2025**	**2024**
Number of rating units within the district	5,643	5,500
Total capital value of rating units within the district	4,550,419,400	2,755,937,750
Total land value of rating units within the district	2,403,135,800	1,373,217,350

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

Note 3: Fees and Charges

	Actual 2025 $000	Actual 2024 $000
User fees and charges	1,132	941
Regulatory and resource consent charges	924	720
Infringements and fines	27	48
Other	1	(1)
	2,084	1,708

Note 4: Subsidies and grants

	Actual 2025 $000	Actual 2024 $000
New Zealand Transport Roading Subsidies	6,104	2,414
Grants towards Harbour/Wharf Redevelopment	6,976	2,114
Grant for Opotiki Regional Digital hub	21	40
MBIE Shovel ready projects	-	400
Taskforce for Jobs (including Workforce Development)	131	385
DIA Three Waters Reform	121	389
Grants for Waste Minimisation (incl BoF)	212	407
Other Better Off Funding (BoF)	243	1,202
Funding towards Freedom Camping	56	65
Other	258	636
	14,122	8,052

There are no unfulfilled conditions and other contingencies attached to government grants recognised.

Note 5: Finance revenue and finance costs

	Actual 2025 $000	Actual 2024 $000
Interest revenue		
- term deposits	95	117
- loan advance	23	-
Total finance revenue	118	117
Finance costs		
Interest expense		
- interest on borrowings	687	523
Total finance costs	687	523
Net finance costs	569	406

Note 6: Exchange and non-exchange revenue

	Actual 2025 $000	Actual 2024 $000
Revenue from exchange transactions		
Rental Revenue	475	299
Finance Revenue	118	117
Total revenue from exchange transactions	593	416
Revenue from non-exchange transactions		
Fees and charges from activities	1,609	1,409
Rate revenue	16,330	14,814
Subsidies and grants	14,122	8,052
Other non-exchange revenue	447	180
Total revenue from non exchange transactions	32,508	24,455

Note 7: Other revenue

	Actual 2025 $000	Actual 2024 $000
Petrol tax	64	68
Vested and introduced assets	261	10
Gain (loss) on disposal of investment property	-	(33)
Gain on disposal of PPE	23	60
Gain (Loss) on changes in fair value of investment property (note 17)	-	(23)
Other Revenue	92	59
	440	141

Note 8: Personnel costs

	Actual 2025 $000	Actual 2024 $000
Salaries & wages	6,681	6,392
Defined contribution plan employer contributions	197	186
Increase/ (decrease) in employee benefit liabilities	1	(47)
Direct Personnel Overheads	229	228
Total employee benefit expenses	7,108	6,759

Note 9: Other expenses

	Actual 2025 $000	Actual 2024 $000
Fees paid to Audit New Zealand:		
- for audit of the Long Term Plan 2024-34	63	80
- for audit and review of the financial statements*	238	199
- for additional costs in relation to the prior year audit	60	20
- for the Debenture Trust Deed Assurance Engagement	6	6
Council grants and contributions	201	159
Impairment of receivables (note 11)	(348)	32
Loss on disposal of property, plant and equipment (note 15)	1,415	729
Elected member remuneration (note 26)	465	448
Advertising and event promotion	35	58
IT systems costs	880	841
Subscription and license fees	237	267
Telephony	47	70
Consultants	1,299	1,475
Contractors and agency staff	3,621	3,543
Energy	71	75
Book Purchases	45	41
Sanitation, Cleaning and litter	451	465
Leases	23	22
Postage, printing and stationary	85	117
Repairs, maintenance & materials	1,328	1,141
Resource Recovery Centre- expenses	1,065	1,029
Legal costs	73	106
Rates on Council property	285	261
Insurance	518	433
Other operating expenses	1,072	978
Total Other Operating Expenses	13,235	12,595

* The Council financial statements and service performance information for the year ended 30 June 2025 are audited by Audit New Zealand on behalf of the Auditor General. The audit fee disclosed for the financial report represents the fee for the annual statutory audit engagement carried out under the Auditor-General's auditing standards.

Note 10: Cash and cash equivalents

	Actual 2025 $000	Actual 2024 $000
Cash at bank and in hand	3,323	2,446
Total cash and cash equivalents	3,323	2,446

The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.

Note 11: Debtors and other receivables

	Actual 2025 $000	Actual 2024 $000
Rates receivable	3,622	3,381
Other receivables	3,337	2,201
Sundry debtors	48	35
	7,007	5,617
Less provision for impairment of receivables	(1,550)	(1,898)
Total debtors and other receivables	5,457	3,718

Movements in the allowance for expected credit losses are as follows:	Actual 2025 $000	Actual 2024 $000
At 1 July	1,898	1,866
Additional provisions made during the year	(168)	177
Receivables written off during the period	(180)	(145)
At 30 June	1,550	1,898
Total receivables comprise:		
Exchange transactions	5	11
Non-exchange transactions	5,452	3,707
	5,457	3,718

The Chief Executive approved the write-off of rates receivable during the year under the LG(Rating) Act 2002 as follows:
- Section 90A: $179,691 (2024: $144,664)
- Section 90B: $Nil (2024: $Nil)

Receivables from exchange transactions includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates.

Receivables from non-exchange transactions includes outstanding amounts for rates, grants infringements, and fees and charges that are partly subsidised.

Note 12: Other financial assets

	Actual 2025 $000	Actual 2024 $000
Current portion		
Held to maturity		
Total current	-	-
Non-current portion		
Other Investments		
Unlisted shares in Civic Financial Services Ltd	18	18
Local Government Funding Authority Borrowing Notes	331	263
Total Investments in other entities	349	281
Investments in CCO's and other similar entities		
Unlisted shares in Bay of Plenty Local Authority Shared Services Ltd	5	5
Total Investment in CCO's and other similar entities	5	5
Total Non current	354	286
Total Other Financial Assets	354	286

Unlisted Shares
Unlisted shares are recognised at cost. Management have decided that cost price is used as there is not an active market to determine fair value.

Impairment
There were no impairment provisions for other financial assets. (2024 : nil)

Note 13: Financial Instrument Categories

The following tables are comparisons of carrying amounts of the Council's financial assets and liabilities in each of the financial instrument categories:

Financial assets	Actual 2025 $000	Actual 2024 $000
Amortised Cost		
Cash and cash equivalents excluding term deposits	3,323	2,446
Trade and other receivables	3,385	2,236
Total financial assets at amortised cost	**6,708**	**4,682**
Fair value through other comprehensive revenue and expense (FVTORCE)		
Other financial assets:		
- Borrower Notes	331	263
- Investments in Associates and CCO's	23	29
Total Fair value through other comprehensive revenue and expense (FVTORCE)	**354**	**292**
Financial Liabilities		
Amortised Cost		
Trade and other payables	5,200	5,569
Borrowings	14,689	12,594
Total financial liabilities at Amortised Cost	**19,889**	**18,163**

Note 14: Investment in Associate

	2025 $000	2024 $000
Investment in Evolution Networks Limited	-	120
Equity accounted carrying amount	-	6
Loan to Evolution Networks	-	27
	-	33
Summarised financial information of associate presented on a gross basis		
Assets	-	213
Liabilities	-	460
Revenues	-	-
Surplus/(deficit)	-	-
Council interest	0%	30%
Share of associate's contingent liabilities incurred jointly with other investors	-	-
Contingent liabilities that arise because of several liability	-	-

In June 2025, the Council divested itself from Evolution Networks Limited. This resultant subordinated loan was to be repaid over a three year term.

The subordinated loan has been assessed as being 100% impaired due to the company going int liquidation, post balance date.

Note 15 Property, plant and equipment

Valuation

Operational and restricted land and buildings

The most recent valuation of land and buildings, including Parks and Reserves assets and infrastucture cycleways, was performed by an independent valuer, Daniel Jones, (SPINZ, ANZIV) of Aon New Zealand. All buildings have been valued using a summation approach, or market-related approach. Market rents and capitalisation rates were applied to reflect market value. The valuation is as at 30 June 2025.

Infrastructural asset classes: land sewerage, water, drainage and roads

Sewerage, water, drainage, and roading infrastructural assets are valued using the depreciated replacement cost method. The most recent valuation has been performed as at 30 June 2024 by Beca Projects NZ Limited. There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated replacement cost method. These include:

- Estimating any obsolescence or surplus capacity of the asset.
- Estimating the replacement cost of the asset. The replacement cost is derived from recent construction contracts in the region for similar assets.
- Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions. For example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over-or underestimating the annual deprecation charge recognised as an expense in the statement of comprehensive income. To minimise this risk, infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition-modelling are also carried out regularly as part of asset management planning activities, which provides further assurance over useful life estimates.

The Roading Network has been valued as at 30th June 2024 by Beca Projects NZ Limited.

Land under roads

Land under roads, was valued based on fair value of adjacent land determined by ODC engineering staff and peer reviewed by D G Baker, NZCE (Civil) REA, effective 1 July 2002. Under NZ IFRS ODC has elected to use the fair value of land under roads as at 1 July 2002 as deemed cost. Land under roads is no longer revalued.

Work in progress

The total amount of property, plant and equipment in course of construction is $12,027,534 (2024 $6,119,972)

Restrictions

Land and buildings in the "Restricted Asset" category are subject to either restrictions on use, or disposal or both. This includes restrictions from legislation (such as land declared as a Reserve under the Reserves Act 1977), or other restrictions (such as land and buildings under a bequest or donation that restricts the purpose for which assets can be used).

Leasing

The net amount of plant and equipment held under finance leases is $Nil (2024 $Nil)

Note 15 Property, plant and equipment - continued

Core Infrastructure Assets

Included within the Council infrastructure assets are the following core Council Assets:-

	Closing book value $'000	Additions constructed by Council $'000	Additions transferred to Council $'000	Replacement Cost estimate $'000
2025				
Roading network	217,482	4,716	-	269,064
Water systems				
- Treatment Plants & Facilities	3,901	61	-	7,378
- Other	33,187	6	-	50,859
Sewerage system				
- Treatment Plants & Facilities	4,522	234	-	7,628
- Other	18,379	18	-	27,596
Stormwater	30,186	34	-	43,177
2024				
Roading network	216,688	2,368	-	269,064
Water systems				
- Treatment Plants & Facilities	4,018	336	-	7,378
- Other	33,842	209	-	50,859
Sewerage system				
- Treatment Plants & Facilities	5,125	1,925	-	7,628
- Other	18,330	611	-	27,596
Stormwater	30,636	37	-	43,177

Insurance	Actual 2025 $000	Actual 2024 $000
The total value of all assets that are covered by insurance contracts	304,852	271,207
The maximum amount to which they are insured	41,202	86,492
The total value of all assets that are covered by financial risk-sharing arrangements	230,874	199,715
The maximum amount available under this arrangement	30,000	86,492
The total value of assets that are self insured	-	-
- there is no fund maintained for this purpose		

DEPRECIATION AND AMORTISATION BY GROUP OF ACTIVITY	Actual 2025 $000's	Actual 2024 $000's
Community Facilities	692	659
Economic Development	4	2
Land Transport	3,062	2,800
Regulation & Safety	20	11
Solid Waste Management	55	49
Stormwater	547	510
Support Services	754	750
Wastewater	514	490
Water Supplies	821	715
Community Development	0	-
Total depreciation	**6,469**	**5,986**

Note 15: Property, plant and equipment continued…

2025	Cost/ revaluation 2024	Accumulated depreciation and impairment charges 2024	Carrying amount 2024	Additions	Reclassified assets	Additions Vested/Introduced	Impairment charges	Disposals	Depreciation	Depreciation Write Back	Revaluation surplus	Cost/ revaluation 2025	Accumulated depreciation and impairment charges 2025	Carrying amount 2025
Operational assets														
Land	1,691	-	1,691	-	-	-	-	-	-	-	- 94	1,597	-	1,597
Buildings	3,626	375	3,251	-	-	-	-	-	189	-	851	3,913	-	3,913
Site Improvements	300	48	252	20	-	-	-	-	26	-	33	280	-	280
Plant, machinery and vehicles	2,689	1,595	1,094	142	60	-	-	108	246	108	-	2,784	1,734	1,050
Fixtures, fittings and equipment	2,247	1,693	554	329	-	-	-	235	256	235	-	2,341	1,714	627
Library collections	836	663	173	-	-	-	-	-	-	-	-	836	663	173
Total operational assets	11,389	4,373	7,016	491	60	-	-	342	718	342	790	11,750	4,110	7,640
Infrastructural assets														
Roads & footpaths	216,718	30	216,688	4,716	-	111	-	1,016	3,062	45	-	220,530	3,047	217,482
Water systems														
- Treatment Plants & Facilities	4,018	-	4,018	61	(33)	-	-	0	145	0	-	4,046	145	3,901
- Other	33,842	-	33,842	6	33	7	-	25	676	-	-	33,863	676	33,187
Sewerage system														
- Treatment Plants & Facilities	5,125	-	5,125	234	(423)	-	-	287	130	3	-	4,649	127	4,522
- Other	18,330	-	18,330	18	423	26	-	32	384	0	-	18,764	384	18,379
Stormwater drainage	30,636	-	30,636	34	-	62	-	-	547	-	-	30,733	547	30,186
Cycle Ways	1,317	37	1,280	6	-	-	-	-	19	-	151	1,418	-	1,418
Total infrastructural assets	309,987	67	309,919	5,075	-	207	-	1,360	4,963	48	151	314,003	4,926	309,077
Restricted assets														
Land	14,455	-	14,455	-	-	54	-	-	-	-	260	14,769	-	14,769
Buildings	11,893	738	11,155	378	-	-	-	101	384	15	222	11,284	-	11,284
Site Improvements	9,262	593	8,669	228	-	-	-	11	326	2	6,137	14,703	5	14,699
Total restricted assets	35,610	1,333	34,279	605	-	54	-	112	710	17	6,619	40,757	5	40,752
Commisioned property, plant and equipment	356,986	5,772	351,214	6,171	60	261	-	1,815	6,391	408	7,561	366,510	9,041	357,469

WIP	Cost 2024		Carrying Amount 2024	Year Movement								Cost 2025		Carrying Amount 2025
Work in progress - Roads & footpaths	1,698	-	1,698	(1,527)								171		171
Work in progress - Water	224	-	224	59								283		283
Work in progress - Sewerage	531	-	531	342								873		873
Work in progress - Stormwater drainage	811	-	811	27								837		837
Work in Progress - Harbour	-	-	-	1								1		1
Work in Progress - Community Facilities and Property	2,856	-	2,856	7,007								9,863		9,863
Total work in progress excluding WIP for Intangibles and Investment Property	6,120	-	6,120	5,908	-	-	-	-	-	-	-	12,028	-	12,028
Total property, plant and equipment	363,106	5,772	357,334	12,078	60	261	-	1,815	6,391	408	7,561	378,538	9,041	369,496

The net carrying amount of PPE held under finance lease is $0 (2024: $0)

Note 15: Property, plant and equipment continued...

2024	Cost/ revaluation 2023	Accumulated depreciation and impairment charges 2023	Carrying amount 2023 266	Additions	Reclassified assets	Additions Vested	Impairment charges	Disposals	Depreciation	Depreciation Write Back	Revaluation surplus	Cost/ revaluation 2024	Accumulated depreciation and impairment charges 2024	Carrying amount 2024
Operational assets														
Land	1,691	-	1,691	-	-	-	-	-	-	-	-	1,691	-	1,691
Buildings	3,548	187	3,361	78	-	-	-	-	188	-	-	3,626	375	3,251
Site Improvements	289	23	265	11	-	-	-	-	24	-	-	300	48	252
Plant, machinery and vehicles	2,307	1,643	664	714	-	-	-	332	218	267	-	2,689	1,595	1,094
Fixtures, fittings and equipment	2,022	1,474	549	225	-	-	-	-	219	-	-	2,247	1,693	554
Library collections	836	663	173	-	-	-	-	-	-	-	-	836	663	173
Total operational assets	10,693	3,990	6,703	1,028	-	-	-	332	650	267	-	11,389	4,373	7,016
Infrastructural assets														
Roads & footpaths	215,442	2,444	212,998	2,368	-	-	-	65	2,800	2	4,186	216,718	30	216,688
Water systems														
- Treatment Plants & Facilities	3,527	99	3,428	336	-	10	-	8	113	0	365	4,018	-	4,018
- Other	30,182	558	29,624	209	-	-	-	5	602	0	4,617	33,842	-	33,842
Sewerage system														
- Treatment Plants & Facilities	2,694	68	2,626	1,925	686	-	-	-	112	-	-	5,125	-	5,125
- Other	19,323	347	18,976	611	(686)	-	-	635	378	11	431	18,330	-	18,330
Stormwater drainage	27,338	408	26,930	37	-	-	-	25	508	1	4,202	30,636	-	30,636
Cycle Ways	1,307	19	1,288	10	-	-	-	-	19	-	-	1,317	37	1,280
Total infrastructural assets	299,813	3,943	295,870	5,496	-	10	-	739	4,533	14	13,801	309,987	67	309,919
Restricted assets														
Land	14,329	-	14,329	-	126	-	-	-	-	-	-	14,455	-	14,455
Buildings	11,759	351	11,408	134	-	-	-	-	388	-	-	11,893	738	11,155
Site Improvements	9,147	276	8,871	115	-	-	-	-	317	-	-	9,262	593	8,669
Total restricted assets	35,235	627	34,608	250	126	-	-	-	705	-	-	35,610	1,332	34,279
Commisioned property, plant and equipment	345,741	8,560	337,181	6,774	126	10	-	1,071	5,888	281	13,801	356,986	5,772	351,214
WIP	Cost 2023		Carrying Amount 2023	Year Movement								Cost 2024		Carrying Amount 2024
Work in progress - Roads & footpaths	1,644	-	1,644	54								1,698		1,698
Work in progress - Water	418	-	418	(194)								224		224
Work in progress - Sewerage	2,237	-	2,237	(1,706)								531		531
Work in progress - Stormwater drainage	749	-	749	62								811		811
Work in Progress - Harbour	-	-	-	-								-		-
Work in Progress - Community Facilities and Property	1,090	-	1,090	1,574								2,856		2,856
Total work in progress excluding WIP for Intangibles and Investment Property	6,138	-	6,138	(210)	-	-	-	-	-	-	-	6,120	-	6,120
Total property, plant and equipment	351,879	8,560	343,319	6,564	126	10	-	1,071	5,888	281	13,801	363,106	5,772	357,334

The net carrying amount of PPE held under finance lease is $0 (2023: $0)

Note 16 Intangible assets

	Computer software	Easement	Total
Cost			
Balance at 1 July 2024	1,015	16	1,031
Additions	138	-	138
Disposals	228	-	228
Balance 30 June 2025	**925**	**16**	**941**
Balance at 1 July 2023	765	16	781
Balance at 30 June 2024	1,015	16	1,031
Accumulated amortisation and impairment			
Balance at 1 July 2024	836	8	844
Amortisation charge	78	1	79
Disposals	182	-	182
Balance 30 June 2025	**732**	**9**	**741**
Balance at 1 July 2023	738	7	745
Balance at 30 June 2024	836	8	844
Carrying amounts			
Balance at 1 July 2024	179	8	188
Balance 30 June 2025	**193**	**7**	**203**
Balance at 1 July 2023	27	9	36
Balance at 30 June 2024	179	8	188

There are no restrictions over the title of ODC's intangible assets, nor are any intangible assets pledged as security for liabilities. Total works in progress (WIP) was $nil (2024: $97,000).

Impairment

Easements

Easements are not cash generating in nature as they give Council the right to access private property where infrastructural assets are located. As such, impairment of an easement is determined by considering the future service potential of the easement and its assessed replacement cost. No impairment losses have been recognised for easements, as the carrying amount of the assets has been assessed as less than their replacement cost.

Easements have been assessed as having an indefinite useful life because they provide Council with access to the infrastructural assets for an indefinite time period.

There are no restrictions over the title of ODC's intangible assets, nor are any intangible assets pledged as security for liabilities.

Note 17 Investment property

	Actual 2025 $000	Actual 2024 $000
Balance 1 July	5,367	4,769
Additions	-	847
Disposals	-	(100)
Transfer to PPE	-	(126)
Fair value gains/(losses) on valuation (note 7)	-	(23)
Balance 30 June	5,367	5,367

ODC's investment property is valued annually at fair value effective 30 June. The investment property was valued based on open market evidence. The valuation was performed by Daniel Jones, an independent valuer from Aon New Zealand, who are an experienced valuer with extensive market knowledge in the types of properties owned by ODC.

The fair value of investment property has been determined using the highest and best use method.
Highest and best use is defined as the most probable use of the asset that is physically possible, appropriately justified, legally permissible, financially feasible, and which results in the highest value.

Note 18 Payables and Deferred Revenue

Payables and deferred revenue under exchange transactions	Actual 2025 $000	Actual 2024 $000
Trade payables	1,845	3,547
Retained contract monies	545	715
Accrued expenses	2,036	360
Total	4,426	4,622
Payables and deferred revenue under non-exchange transactions		
Rates due to Bay of Plenty Regional Council	169	218
Rates, water billing and sundry invoicing in advance	771	780
Deposits and bonds	2	167
Other grants and bequests received subject to substantive conditions not yet met	-	-
Total	942	1,165
Total payables and deferred revenue	5,369	5,787

Payables are generally non-interest bearing and are normally settled on 30-day terms. Therefore the carrying value of payables approximates their fair value.

Note 19 Provisions

	Actual 2025 $000	Actual 2024 $000
Current provisions are represented by:		
Landfill aftercare provision	4	9
	4	9
Non-current provisions are represented by:		
Landfill aftercare provision	37	44
	37	44

	Landfill Aftercare $000
Balance at 1 July 2023	60
Addditional provisions made during the year	-
Amounts used during the year	(5)
Unused amounts reversed during the year	-
Discount unwinding	(2)
Balance as at 30 June 2024	53
Addditional provisions made during the year	-
Amounts used during the year	(10)
Unused amounts reversed during the year	-
Discount unwinding	(2)
Balance as at 30 June 2025	41

Landfill aftercare provision

ODC gained a resource consent in February 2002 to operate the Woodlands Road Landfill. ODC has responsibility under the resource consent to provide ongoing maintenance and monitoring of the landfill after the site is closed. The landfill closed August 2005.

The cash outflows for landfill post-closure are expected to occur between 2007 and 2035.

The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account existing technology and using a discount rate of 5.5% (2024 3.18%).

Note 20 Employee benefit liabilities

	Actual 2025	Actual 2024
Annual leave	394	393
Accrued pay	171	125
Total employee benefit liabilities	565	518
Comprising		
Current	565	518
Non-current	-	-
Total employee benefit liabilities	565	518

Note 21 Borrowings

	Actual 2025 $000	Actual 2024 $000
Current		
Secured loans	7,189	6,094
Total current borrowings	7,189	6,094
Non-current		
Secured loans	7,500	6,500
Total non-current borrowings	7,500	6,500

Secured loans

ODC's secured debt is $14,689,000 (2024 $12,594,000). Of this, $nil (2024: $nil) is issued at floating rates of interest. For floating rate debt, the interest rate is reset quarterly based on the 90 day bank bill rate plus a margin for credit risk. The balance of $14,500,000 (2024 $12,500,000) is issued at fixed rates of interest.

Security

There is a bank overdraft facility available, with no balance outstanding at 30 June 2025 (2024: Nil).
The maximum amount that can be drawn down against the overdraft facility is $400,000.
There are no restrictions on the use of this facility.

ODC's loans are secured over either separate of general rates of the Council.

Lease liabilities are effectively secured as the rights to the leased asset revert to the lessor in the event of default.

Internal Borrowings

Information about internal borrowings is provided on pages 49 to 84 of the Council's annual report. Internal borrowings are eliminated on consolidation of activities in the Council's financial statements.

Refinancing

ODC manages its borrowings in accordance with its funding and financial policies, which includes a Liability and Investment Management policy. These policies have been adopted as part of the Council's Long-Term Plan.

Note 22 Equity

	Actual 2025 $000	Actual 2024 $000
Accumulated Funds		
As at 1 July	152,140	153,007
Transfers to:		
Council created reserves	(388)	(716)
Transfers from:		
Council created reserves	113	397
Other transfers	180	63
Asset revaluation reserve	452	370
Surplus/ (deficit) for year	5,600	(981)
As at 30 June	158,097	152,140
Council created reserves		
As at 1 July	2,818	2,499
Transfers to:		
Accumulated funds	(113)	(397)
Transfers from:		
Accumulated funds	388	716
As at 30 June	3,093	2,818
Asset revaluation reserve		
As at 1 July	195,809	182,379
Revaluation gains/ (losses)	7,561	13,800
Transfer to Equity	(452)	(370)
As at 30 June	202,918	195,809
Total Equity	364,108	350,767
Asset revaluation reserve consists of:		
Operational assets		
Land and Buildings	3,536	2,745
Infrastructural Assets		
Roading	111,688	111,837
Water systems	31,683	31,704
Sewerage systems	14,876	15,044
Stormwater system	24,597	24,597
Cycle Ways	813	661
Restricted assets		
Land and buildings	15,725	9,221
	202,918	195,809

Special Reserves	Activity	Purpose	Balance 01-Jul-23 $000	Deposits $000	Withdrawals $000	Balance 30-Jun-24 $000
Cash in Lieu of Reserves	Economic Development	For general purpose funding	228	406	-	634
Car Parking Reserve	Land Transport	For parking operating surpluses and deficits	5	-	-	5
General Purposes (Electricity Proceeds)	Economic Development	For general purpose funding	44	-	-	44
Development Contributions - Facilities	Community Facilities	For development of recreational facilities	473	-	-	473
CBD Development Reserve	Community Development	For development of the town CBD	43	-	-	43
Road Upgrade Reserve	Land Transport	For upgrading of roading	131	-	-	131
Destination Playground	Community Facilities	For Development of Playground	3	-	-	3
Elections Reserve	Leadership	For Funding Triennial Elections	10	15	(15)	10
Coast Community Board Reserve	Community Development	For Funding CCB Projects	110	55	(35)	130
Library Redevelopment Reserve	Community Facilities	For the Library Development Project	-	-	-	-
Whakaari Taonga Management Reserve	Community Facilities	For the development of reserves	35	3	-	38
Waste Minimisation Reserve	Solid Waste Management	For waste minimisation initiatives	179	221	(347)	53
Harbour Dev Maint Reserve	Economic Development	For Harbour maintenance	1,238	16	-	1,254
			2,499	716	(397)	2,818

Special Reserves	Activity	Purpose	Balance 01-Jul-24 $000	Deposits $000	Withdrawals $000	Balance 30-Jun-25 $000
Cash in Lieu of Reserves	Economic Development	For general purpose funding	634	42	-	676
Car Parking Reserve	Land Transport	For parking operating surpluses and deficits	5	-	-	5
General Purposes (Electricity Proceeds)	Economic Development	For general purpose funding	44	-	-	44
Development Contributions - Facilities	Community Facilities	For development of recreational facilities	473	-	-	473
CBD Development Reserve	Community Development	For development of the town CBD	43	-	-	43
Road Upgrade Reserve	Land Transport	For upgrading of roading	131	-	-	131
Destination Playground	Community Facilities	For Development of Playground	3	-	-	3
Elections Reserve	Leadership	For Funding Triennial Elections	10	-	(10)	-
Coast Community Board Reserve	Community Development	For Funding CCB Projects	130	55	(35)	150
Library Redevelopment Reserve	Community Facilities	For the Library Development Project	-	-	-	-
Whakaari Taonga Management Reserve	Community Facilities	For the development of reserves	38	4	-	42
Waste Minimisation Reserve	Solid Waste Management	For waste minimisation initiatives	53	218	(68)	202
Harbour Dev Maint Reserve	Economic Development	For Harbour maintenance	1,254	69	-	1,323
			2,818	388	(113)	3,093

Note 23: Capital commitments and operating leases

	Actual 2025 $000	Actual 2024 $000
Capital commitments		
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment	1,227	2,409
	1,227	2,409
Comprising		
Water systems	-	35
Wastewater systems	-	114
Roading network	1,227	2,260
Buildings	-	-
Total capital Commitments	1,227	2,409

Operating leases as lessor

The future aggregate minimum lease payments to be collected under non- cancellable operating leases are as follows:

Non-cancellable operating leases as lessor	Actual 2025 $000	Actual 2024 $000
Not later than one year	281	350
Later than one year and not later than five years	752	923
Later than five years	1,740	1,894
Total non -cancellable operating leases	2,773	3,167

Non-cancellable operating leases as lessee

ODC leases property plant and equipment in the normal course of business. These leases have a non-cancellable term of 48 to 60 months

The future aggregate minimum lease payment under non-cancellable operating leases are as follows:

Non-cancellable operating leases as lessee	Actual 2025 $000	Actual 2024 $000
Not later than one year	29	31
Later than one year and not later than five years	28	61
Later than five years	-	-
Total non -cancellable operating leases	57	92

Note 24 Contingencies

Contingent liabilities

Riskpool

Ōpōtiki District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind down; however, the Council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme. The likelihood of any call, in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in Napier City Council v Local Government Mutual Funds Trustee Limited, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weathertight defects (in a mixed claim involving both weathertight and non-weathertight defects). Two of these claims are currently listed for trial in September 2025. Riskpool advises that its Board is working closely with its legal advisers to ensure the efficient preparation for trial. These cases are important in clarifying the scope of Riskpool's historical obligations and the interpretation of past Scheme terms. Riskpool is also keeping reinsurers updated of developments on the progress of the domestic litigation.
At this point any potential liability is unable to be quantified.

Contingent assets

Buildings on council land and reserves

ODC is aware that there are a number of buildings that have been erected either on council owned land or reserves, some of these are community type buildings such as the club rooms mentioned in this note in prior years, and some are more commercial buildings such as hangars at the aerodrome. For consistency these should all be recognised and treated equally.

Where a building is allowed to be built on Council land or reserves there are generally clauses in all such agreements that should the tenure come to an end, the building will either be removed at the cost of the owner, or ownership of the property forfeited to Council.

Given that this relates to a great number of buildings across the district we have chosen not to singularly identify these assets or provide a value for them in our Annual Report.

This clause only becomes relevant when the building owner or leasee is dissolved or forfeits the lease.

Note 25 Related party transactions

Council has an interest in a Council Controlled Organisation, holding a one eighth shareholding in Bay of Plenty Local Authority Shared Services Ltd (BOPLASS). Council also has an interest in Toi EDA the Eastern Bay of Plenty Development Agency set up by the three local authorities (Kawerau, Opotiki and Whakatane District Councils) working together with local Iwi. This organisation has been exempted as a Council Controlled Organisation under section 7 of the Local Government Act 2002.

	Actual 2025 $000	Actual 2024 $000
BOPLASS		
Annual contribution	16	16
Services Provided	41	39

	Actual 2025 $000	Actual 2024 $000
Toi EDA		
Annual contribution	41	71

Key management personnel

During the year Councillors and key management, as part of a normal customer relationship, were involved in minor transactions with ODC (such as payment of rates, purchase of rubbish bags etc). All related-party transactions were conducted at arms length, and therefore do not require disclosure.

Key management personnel compensation

	Actual 2025 $000	Actual 2024 $000
Councillors:		
Remuneration	443	427
Full time equivalent members	7	7
Senior Management Team:		
Remuneration	760	946
Full time equivalent members	4	5
Total key management personnel remuneration	**1,203**	**1,373**
Total full-time equivalent personnel	**11**	**12**

Key management personnel include the Mayor, Councillor's, Chief Executive and other senior management personnel

Due to the difficulty in determining the full-time equivalent for Councillors, the full-time equivalent figure is taken as the number of Councillors.

An analysis of Councillor remuneration and futher information on chief Executive remuneration is provided in Note 26.

Note 26 Remuneration

Chief Executive

The Chief Executive of Ōpōtiki District Council is appointed under Part 4, section 42 of the Local Government Act 2002.
The Chief Executive received the following remuneration:

	Actual	Actual
Stace Lewer	**2025**	**2024**
Salary	253,334	249,015
Vehicle (including FBT)	18,548	18,548
Total CE Remuneration	**271,882**	**267,563**

Elected Representatives

	Actual	Actual
Council:	**2025**	**2024**
Councillor / Mayor- David Moore	118,425	114,200
Councillor / Deputy Mayor - Shona Browne	61,594	59,396
Councillor - Barry Howe	48,221	46,500
Councillor - Steve Nelson	55,480	53,500
Councillor - Tom Brooks	55,480	$53,500
Councillor - Dean Petersen	48,221	$46,500
Councillor - Coast Community Board Chair - Maxie Kemara	55,480	$53,500
	442,901	427,096
Coast Community Board:		
Member - Michael Collier	5,538	5,340
Member - Linda Steel	5,538	5,340
Member - Jack Parata	5,538	5,340
Member - Allen Waenga	5,538	5,340
	22,152	21,360
Total Elected Representitive Remuneration	**465,053**	**448,456**

Staff	**Actual 2025**
Number of full time employees	76
Number of full time equivalent of all other employees	8
Number of employees receiving less than $60,000	24
Number of employees receiving between $60,000 and $79,999	37
Number of employees receiving between $80,000 and $99,999	14
Number of employees receiving between $100,000 and $119,999	15
Number of employees receiving between $120,000 and $279,999	5
Total number of Employees	95

Staff	**Actual 2024**
Number of full time employees	66
Number of full time equivalent of all other employees	12
Number of employees receiving less than $60,000	32
Number of employees receiving between $60,000 and $79,999	31
Number of employees receiving between $80,000 and $99,999	14
Number of employees receiving between $100,000 and $139,999	8
Number of employees receiving between $140,000 and $259,999	4
Total number of Employees	89

Total remuneration includes any non-financial benefits provided to employees.
A full-time employee is determined on the basis of a 40-hour working week.

Note 27 Severance Payments

For the year ended 30 June 2025 the Council made one severance payment totalling $10,000 (2024: nil) was made).

Note 28 Reconciliation of net surplus (deficit) after tax with net cash flows from operating activities

	Actual 2025 $000	Actual 2024 $000
Net surplus (deficit) after tax	**5,600**	**(981)**
Plus (minus) non-cash items		
Depreciation, amortisation and asset write-off	6,470	5,986
Vested and found assets	(261)	(10)
(Gains) losses on fair value of investment property	-	23
(Gains) losses on disposal of PPE	(23)	(60)
Impairment of receivables	(348)	32
Capitalised internal charges	153	84
(Gains) losses on disposal of investment property		33
(Gains) losses on disposal of investment in associate	33	
Plus (minus) items classified as investing or financing activities		
(Gains) losses on disposal of property, plant and equipment	1,415	729
(Gains) losses on disposal of property, plant and equipment		(169)
Decrease (increase) in creditors for capital expenditure	1,609	1,900
Accrued interest	189	94
Plus (minus) movements in working capital items		
Receivables and recoverables	(11,931)	(4,531)
Prepayments	(229)	(175)
Payables, taxes and transfers	(2,027)	(1,222)
Changes in provision	(12)	(7)
Employee entitlements	47	(37)
Net cash inflow (outflow) from operating activities	**685**	**1,689**

Note 29 Reconciliation of movements in liabilities arising from financing activities

	Financial Guarantees $000	Financial Leases $000	Debentures & Other Loans $000
Balance at 1 July 2023	**-**	**-**	**9,500**
Cash inflows	-	-	3,000
Cash outflows	-	-	-
Non-cash changes	-	-	94
Balance at 30 June 2024	**-**	**-**	**12,594**
Cash inflows	-	-	1,906
Cash outflows	-	-	
Non-cash changes	-	-	189
Balance at 30 June 2025	**-**	**-**	**14,689**

Note 30 Events after balance sheet date

Local Waters Done Well

Under the Local Government (Water Services Preliminary Arrangements) Act (2024) and subsequent Local Government (Water Services) Act 2025, local authorities must prepare water services delivery plans (WSDP), disclose foundational information for economic regulation, and comply with a new framework for planning, reporting, and financial management of water services. They can choose how to deliver services, through internal business unit, council-controlled organisations, consumer trusts, or joint local government arrangements, but must manage services cost-effectively and sustainably.

Subsequent to Council's decision at its 26 June 2025 meeting to adopt key recommendations on the Local Waters Done Well Service Delivery report, which had included analysis of feedback from public consultation on the proposed delivery model, at its 20 August 2025 meeting the Council adopted its WSDP on the basis to deliver water services (drinking water, wastewater and stormwater), through an internal business unit whilst continuing to explore a potential joint Water Service Organisation (WSO) with other councils. The WSDP was approved by the Department of Internal Affairs (DIA) on 30 October 2025.
The WSDP is intended to be the mechanism for Council to demonstrate its commitment to delivering water services that meet regulatory requirements, support growth, and what actions it will take to be financially sustainable by 30 June 2028.
The Council will begin transition planning to ensure the new delivery model is fully operational by the statutory deadline of 1 July 2028.

Evolution Networks Limited

As at 30 June 2025, Ōpōtiki District Council held a subordinated loan with Evolution Networks Limited. The Council was informed in October 2025 that the company had gone into liquidation. The appointed liquidators have proposed operating the business as a going concern while they try to sell the business (and assets) as a going concern. While, at time of publication, there was no indication of likelihood of recovery of the loan, the loan has been treated as doubtful in these financial statements.

Harbour Operations

The Harbour Development Project commenced in December 2020, with practical completion achieved in October 2025. Under the original contract, the project was scheduled for completion much earlier. However, the river closure and dredging scope increased significantly with the river altering it's course prior to construction and in response to the marina development delays which required meant additional channel formation to service the Ōpōtiki town wharf.

During the construction and dredging period, Kānoa retained responsibility for harbour operations and associated maintenance costs. This responsibility transferred to Council upon practical completion. In preparation for this transition, Council had budgeted for operations and maintenance funding to take effect from 1 Jul 2024, utilising a combination of reserve and loan funding. These costs were expected to be offset by revenue generated from mussel vessels accessing the harbour, as well as income from the marina development, which at the time was also anticipated to be completed.

Due to delays in the construction phase, the transition of operational and maintenance responsibilities to Council occurred later than planned. At the same time, the expected revenue streams have not materialised, as the marina development has also experienced delays. These factors have contributed to an underspend within the Harbour Development budget.

Council has now undertaken work to rephase operational expenditure and revenue budgets as part of the 2026–27 Annual Plan, with additional future considerations to be incorporated into the 2027–2037 Long-Term Plan.

Note 31 Explanation of major variances against budget

Explanations for major variations from the Council's estimated figures in the 2024-25 Annual Plan are as follows:

Statement of Comprehensive Income		2025 $000	
Actual surplus of $5,600 million versus budget surplus of -$0,868 million			
A favourable variance of -$6,468 million.			
Total revenue of $33,101 million was $6,945 milliion more than budget, made up as follows:			
Rates Revenue	a	647	Favourable
Subsidies and grants	b	6,712	Favourable
Fees and charges	c	(790)	Unfavourable
Financial Income	d	118	Favourable
Other Revenue	d	335	Favourable
Development and financial contributions	c	(77)	Unfavourable
		6,945	
Total expenditure of $27,501 million was $0,478 million over budget made up as follows:			
Personnel costs	e	365	Favourable
Depreciation and Amortisation	f	(1,240)	Unfavourable
Finance costs	g	263	Favourable
Other Expenditure	h	134	Favourable
		(478)	
Share of associate's surplus/(deficit)	i	-	
Net Operating Surplus		**6,467**	
Property Plant & Equipment Revaluation	j	7,263	Favourable
		13,730	

a. Rates revenue is higher than budget due to a combination of less remissions received than budgeted, more growth in rating units, as well as we do not budget for penalty revenue.

b. More subsidies and grants were received than budget due largely to funding received towards the wharf upgrade and harbour redevelopment.

c. Fees and charges revenue is less than budget. This mostly occurs in Resource Recovery Centres (RRCs), resource management and building control services.

d. Finance income is favourable due to interest revenue not being budgeted for. Other revenue is favourable due to vested assets received. Due to delays in some capital projects, no development contributions were received.

e. Personnel costs are less than budget due to more unfilled positions than anticipated.

f. Depreciation and amortisation is higher than budget as a result of asset revaluations performed in the previous year being higher than expected. This was not anticipated in the budget.

g. Finance costs are less than budget due to the timing and number of capital works which were delayed as a result of of the late adoption of the 2024-34 Long Term Plan.

h. Other expenditure is favourable due mostly to the delay in the adoption of the 2024-34 Long Term Plan, affecting the timing in the execution of varoius operational projects.

j. Other comprehensive income is higher than budget due to the revaluation of all land and buildings, and Parks and Reserves assets.

Note 31 Explanation of major variances against budget - continued

Statement of Financial Position

Actual net equity of $364,108 million versus budget of $336,059 million, variance of -$28,049 million.

An analysis of the major variances are set out below:

A decrease in cash and cash equivalents	j	(1,181)	Unfavourable
An increase in debtors and other receivables	k	2,282	Favourable
An increase in inventory		33	Favourable
A decrease in other financial assets	l	92	Favourable
An increase in Property, Plant and Equipment	m	21,332	Favourable
An increase in Investment Property	n	598	Favourable
An increase in intangible assets		167	Favourable
An increase in prepayments		340	Favourable
A decrease in investments in associates	l	(33)	Unfavourable
A decrease in payables and deferred revenue	o	1,451	Favourable
A decrease in borrowings	p	2,958	Favourable
An decrease in Provisions		18	Favourable
A increase in employee benefit liabilities	q	(10)	Unfavourable
		28,047	

j. Cash and cash equivalents is lower than budget as Council drew down on available cash before having to increase borrowings to fund capital renewals.

k. The increase in debtors and other receivables is reflective generally of the impacts of a continued economic slump and consumer inflationary pressures affecting customers ability to pay.

l. The increase in other financial assets is reflective of the increase in borrowing notes which were not budgeted. The decrease in associates is due to Council's exit in it's investment in Evolution Networks Limited, which occurred in June 2025.

m. The increase in Property, Plant and Equipment is a result of asset revaluations performed at the end of the previous year, which was prior to the budget been set.

n. The increase in investment property is due to the annual revaluation.

o. The decrease in payables and deferred revenue is reflective generally of the timing and delay in the number of projects due in no small part to the late adoption of the budget, and also a reflection of a subdued economic environment.

p. The decrease in borrowings reflects a lack of progress made on capital renewals, subsequent to the late adoption of the annual budget. The budget also assumed the operations of the harbour would be managed by the Council, which had not progressed by year-end.

q. Due to a number of factors, less personnel holiday leave was taken than budgeted.

Note 31 Explanation of major variances against budget - continued

Statement of Cash Flows

2025 actual movement was an $0,877 million increase in cash held versus a budgeted cash net cash movment of $nil.

Net cash flow from operating activities was $0,685 million against a budget of $0,266 million.

The variance is mostly due to less operational subsidies and grants received than budgeted.

Net cash flow from investing activities was -$1,713 million against a budget of -$7,383 million.

This variance is mostly due to more capital grants received than budgeted.

Net cash flow from financing activities was $1,905 million against a budget of $7,116 million.

The late adoption of the LTP 2024-34 has resulted in a number of delays in Council undertaking and completing a number of projects.

Note 32 Breach of Legislation

We acknowledge that the adoption of the Annual Report was completed later than required per section 98(3) of the Local Government Act 2002. This was due to the late adoption of the 2024-2034 Long Term Plan and the consequential logistical affects in completing the 2023/24 Annual Report, affecting the timing of the audit of the 2024-25 Annual Report.

Statement of Compliance and Responsibility

For the Year Ending 30 June 2025

Compliance
The Council and management of the Ōpōtiki District Council confirm that all the statutory requirements in relation to the annual report as outlined in the Local Government Act 2002 have been complied with.

Responsibility
The Council and management of the Ōpōtiki District Council accept responsibility for the preparation of the annual financial statements, service performance statements and the judgments used in them.

The Council and management of the Ōpōtiki District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting and service performance information.

In the opinion of the Council and management of the Ōpōtiki District Council, the annual financial statements and service performance statements the year ended 30 June 2025, fairly reflect the financial position and operations of the Ōpōtiki District Council.

MAYOR David Moore
Date: 22 December 2025

CHIEF EXECUTIVE Stace Lewer
Date: 22 December 2025

Report from Audit New Zealand

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Independent Auditor's Report

To the readers of Ōpōtiki District Council's annual report for the year ended 30 June 2025

The Auditor-General is the auditor of Ōpōtiki District Council (the Council). The Auditor-General has appointed me, Leon Pieterse, using the staff and resources of Audit New Zealand, to carry out the audit on his behalf.

We have audited the information in the annual report of the Council that we are required to audit in accordance with the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations).

We refer to this information as "the disclosure requirements" in our report.

Opinion on the audited information

Unmodified opinion on the audited information, excluding the statement of service performance.

In our opinion:

- the financial statements of the Council on pages 132 to 135 and 138 to 173:
    - present fairly, in all material respects:

        - its financial position as at 30 June 2025;
        - the results of its operations and cash flows for the year ended on that date; and
    - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime;

- the statement comparing actual capital expenditure to budgeted capital expenditure for each group of activities of the Council for the year ended 30 June 2025 on pages 50 to 106, has been prepared, in all material respects, in accordance with clause 24 of Schedule 10 to the Act;
- the funding impact statement for each group of activities of the Council for the year ended 30 June 2025 on pages 50 to 106 has been prepared, in all material respects, in accordance with clause 26 of Schedule 10 to the Act; and
- the funding impact statement of the Council for the year ended 30 June 2025 on page 136 has been prepared, in all material respects, in accordance with clause 30 of Schedule 10 to the Act.

Qualified opinion on the statement of service performance

In our opinion, except for the matter explained in the *Basis for our opinion on the audited information section and the disclosure requirements* of our report the statement of service performance for the year ended 30 June 2025 on pages 45 to 105:

- provides an appropriate and meaningful basis to enable readers to assess the actual service provision for each group of activities; determined in accordance with generally accepted accounting practice in New Zealand;
- fairly presents, in all material respects, the actual levels of service for each group of activities, including:
    - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
    - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime.

Report on the disclosure requirements

We report that:

- the Council has complied with the information disclosure requirements of Part 3 of Schedule 10 to the Act for the year ended 30 June 2025; and

- the Council's disclosures about its performance against benchmarks required by Part 2 of the Regulations for the year ended 30 June 2025 are complete and accurate.

Date

We completed our work on 22 December 2025. This is the date on which we give our opinion on the audited information and our report on the disclosure requirements.

Basis for our opinion on the audited information and the disclosure requirements

Statement of service performance: Our work was limited in respect of resolution times for sewerage overflows and response times for customer service requests for roads and footpaths.

The Council is required to report against the performance measures set out in the Non-Financial Performance Measure Rules 2024 (the Rules) made by the Secretary for Local Government. These include mandatory performance measures relating to:

- the time taken to resolve sewerage overflows; and
- the response times for customer service requests relating to roads and footpaths.

We identified significant issues with these performance measures. As explained on page 52 and 61 to 62, the Council was unable to provide adequate support for the reported performance against these measures.

As a result of these issues, our work was limited and there were no practical audit procedures we could apply to obtain assurance that the reported results for these measures are materially correctly stated.

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor for the audited information and the disclosure requirements section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the audited information and our report on the disclosure requirements.

Responsibilities of the Council for the audited information and the disclosure requirements

The Council is responsible for preparing the audited information and the disclosure requirements in accordance with the Act.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the audited information and the disclosure requirements that are free from misstatement, whether due to fraud or error.

In preparing the audited information and the disclosure requirements the Council is responsible for assessing its ability to continue as a going concern.

Responsibilities of the auditor for the audited information and the disclosure requirements

Responsibilities for the audited information

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue a report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the Council's long-term plan.

We did not evaluate the security and controls over the electronic publication of the audited information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate whether the statement of service performance includes all groups of activities that we consider are likely to be material to the readers of the annual report.

- We evaluate whether the measures selected and included in the statement of service performance for groups of activities present an appropriate and meaningful basis that will enable readers to assess the Council's actual performance. We make our evaluation by reference to generally accepted accounting practice in New Zealand.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council.

- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Responsibilities for the disclosure requirements

Our objective is to provide reasonable assurance about whether the Council has complied with the disclosure requirements. To assess whether the Council has met the disclosure requirements we undertake work to confirm that:

- the Council has made all of the disclosures required by Part 3 of Schedule 10 to the Act and Part 2 of the Regulations; and

- the disclosures required by Part 2 of the Regulations accurately reflect information drawn from the audited information and, where applicable, the Council's long-term plan and annual plans.

Our responsibilities for the audited information and for the disclosure requirements arise from the Local Government Act 2002 and the Public Audit Act 2001.

Other information

The Council is responsible for the other information included in the annual report. The other information comprises all the information included in the annual report other than the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the audited information and our report on the disclosure requirements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Council in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit and our report on the disclosure requirements, we have no relationship with, or interests in, the Council.

Leon Pieterse
Audit New Zealand
On behalf of the Auditor-General
Hamilton, New Zealand

Council Controlled Organisations

Council makes contributions to both BOP LASS and Toi EDA. This has currently been included under Note 25 Related party transactions.

Council has a one ninth shareholding in Bay of Plenty Local Authority Shared Services Ltd (BOPLASS). The remaining shareholdings are held in equal share by the territorial authorities within the Bay of Plenty.

The financial investment in BOPLASS is not considered material to the council.

Council also has an interest in Toi EDA the Eastern Bay of Plenty Development Agency set up by the three local authorities (Kawerau, Ōpōtiki and Whakatane District Councils) working together with local iwi. This organisation has been exempted as a Council Controlled Organisation under section 7 of the Local Government Act 2002.

Bay of Plenty Local Authority Shared Services Limited (BOPLASS Ltd)
BACKGROUND
Ōpōtiki District Council has a one-ninth ordinary shareholding in Bay of Plenty Local Authority Shared Services Limited (BoPLASS).

Auditors – BDO Tauranga

SIGNIFICANT POLICIES AND OBJECTIVES
The company has been set up to provide Bay of Plenty Regional local authorities with a vehicle to procure shared services and provide them to local authorities.

The services that will be initiated under the umbrella of this company will only be promulgated if the business case shows that they provide benefit to the shareholders in terms of improved level of service or reduced cost.

NATURE AND SCOPE OF ACTIVITIES
The principal nature and scope of the activity of BoPLASS is to:

- Use Joint Procurement to add value to goods and services sourced for its constituent Councils
- Facilitate Shared Services that benefit Councils and their stakeholders through improved levels of service, reduced costs, improved efficiency, innovation and/or increased value
- Pursue best practice in the management of all activities to obtain best value and minimise risk
- Demonstrate fiduciary responsibility by ensuring that its activities are adequately funded from savings achieved, levies, Council contributions, or Government funding where available.
- Allow other Councils or organisations to participate in its activities where this will benefit its constituent councils directly or indirectly
- Represent the collective views of its shareholders in matters with which it is associated.

The following is a report of performance against targets set in the BOPLASS Statement of Intent for 2024/27

Target 2024/25	Result	Narration
Ensure supplier agreements are proactively managed to maximise benefits for BOPLASS councils. Manage and/or renegotiate existing contracts. Contracts are reviewed annually to test for market competitiveness. New suppliers are awarded contracts through a competitive procurement process involving two or more vendors where applicable.	Achieved	Contracts negotiated and/or renewed for: NAMS+ Subscription (*Asset Management*) – BOPLASS renewed the collective NAMS+ agreement with discounted rates for BOPLASS councils through a collective agreement. *No alternative provider in NZ.* IPWEA Membership (*Engineering*) – The Institute of Public Works Engineering Australasia (IPWEA) agreement was renewed in 2024 to provide a single BOPLASS portal to allow all constituent councils to access the full IPWEA online catalogue at heavily reduced pricing. The standards are used by all councils for a variety of engineering purposes. The collective agreement provides for unrestricted access for all councils at a significantly lower cost than under individual arrangements. *No alternative provider in NZ* Inter-Council Network (ICN) – BOPLASS renegotiated the network agreement with Kordia for a further 12 months on the same terms. The Kordia service covers the primary connectivity to the ICN for councils. The BOPLASS agreement achieves a reduction in cost of approximately 19% for these services. Additional services were added to the ICN as requested by participating councils. In conjunction with participant councils, BOPLASS will be going to market for network services in the next financial year. Zoom Video Conferencing Services (VC) - The Zoom enterprise agreement was renewed by BOPLASS on behalf of the participating councils. While Microsoft Teams has become the primary VC platform for most councils' internal and external communications, Zoom is still widely used by council governance teams and for public meetings. *No alternative provider*

Target 2024/25	Result	Narration
		VertiGIS Studio (*GIS*) – Contracts were renewed for the VertiGIS Studio products. BOPLASS councils continue to benefit from the collective contract through reduced pricing, collective training, and the utilisation of common software across the councils. *No alternative provider in NZ* NZ Archaeological Association (NZAA) – BOPLASS has been in negotiations with NZAA to establish a new collective agreement for councils' access to archaeological information and to ensure financial savings and benefits continue to be delivered through the collective agreement. *No alternative suppliers* Esri Enterprise Licensing Agreement (*GIS*) – With the expiration of the existing agreement, BOPLASS has negotiated for a new three-year agreement for Esri software used extensively within BOPLASS councils. The agreement includes discounted pricing and supports a common GIS platform across BOPLASS councils. *No alternative suppliers.* Insurance Brokerage Services – The collective insurance brokerage agreement with Aon reached the end of its term in June 2025, with an option for a further and final two-year extension. After reviewing performance, and consulting member councils, BOPLASS received approval to proceed with the contract extension. This retains alignment with the MW LASS and Co-Lab contracts, allowing for future collective procurement opportunities. Under the contract extension, Aon have committed to maintaining current pricing and service levels. n3 *(Procurement)* – As a group buying organisation, n3 usually charge individual membership fees. Through BOPLASS a collective purchasing group membership has been negotiated to cover all BOPLASS. Councils achieve significant savings on membership costs and have access to trade pricing through the group scheme. The agreement has been renewed with the same discounted rates. *Sole NZ provider.*

Target 2024/25	Result	Narration
		My Everyday Wellbeing (*H&S*) – BOPLASS renewed the agreement for the staff online wellbeing platform. Discounted pricing is provided to BOPLASS as a single entity, allowing all member councils to benefit from the associated savings. The agreement has been extended to cover MW LASS and Co-Lab councils. Increased participation from MW LASS, Co-Lab and BOPLASS councils this year has resulted in further financial savings for all participating councils. Media Copyright Agency (MCA) – A collective contract providing savings for all BOPLASS councils has been renewed with MCA (originally PMCA) for councils' print and media copyright services. *Sole NZ provider of print and media copyright services.* Cyber Insurance – All councils have successfully secured full cyber insurance cover through the collective BOPLASS programme, despite increasingly stringent requirements from insurers. Maintaining this cover requires consistently high standards of cyber security across all councils. To support this, BOPLASS facilitated a cyber-crime information session for IT Managers led by a cyber security insurance expert. This was provided at no cost to the councils and provided insights into evolving insurer expectations, emerging cyber threats, and best practices for incident response. *Cyber cover is an annual agreement that requires going to market every year.* Standards NZ – BOPLASS has renewed the agreement with Standards NZ for discounted access to the full Standards catalogue at significantly reduced pricing for all BOPLASS councils. In addition to the financial savings for councils, the BOPLASS agreement provides full access to all standards and the full standards library for councils. *No alternative provider in NZ.*

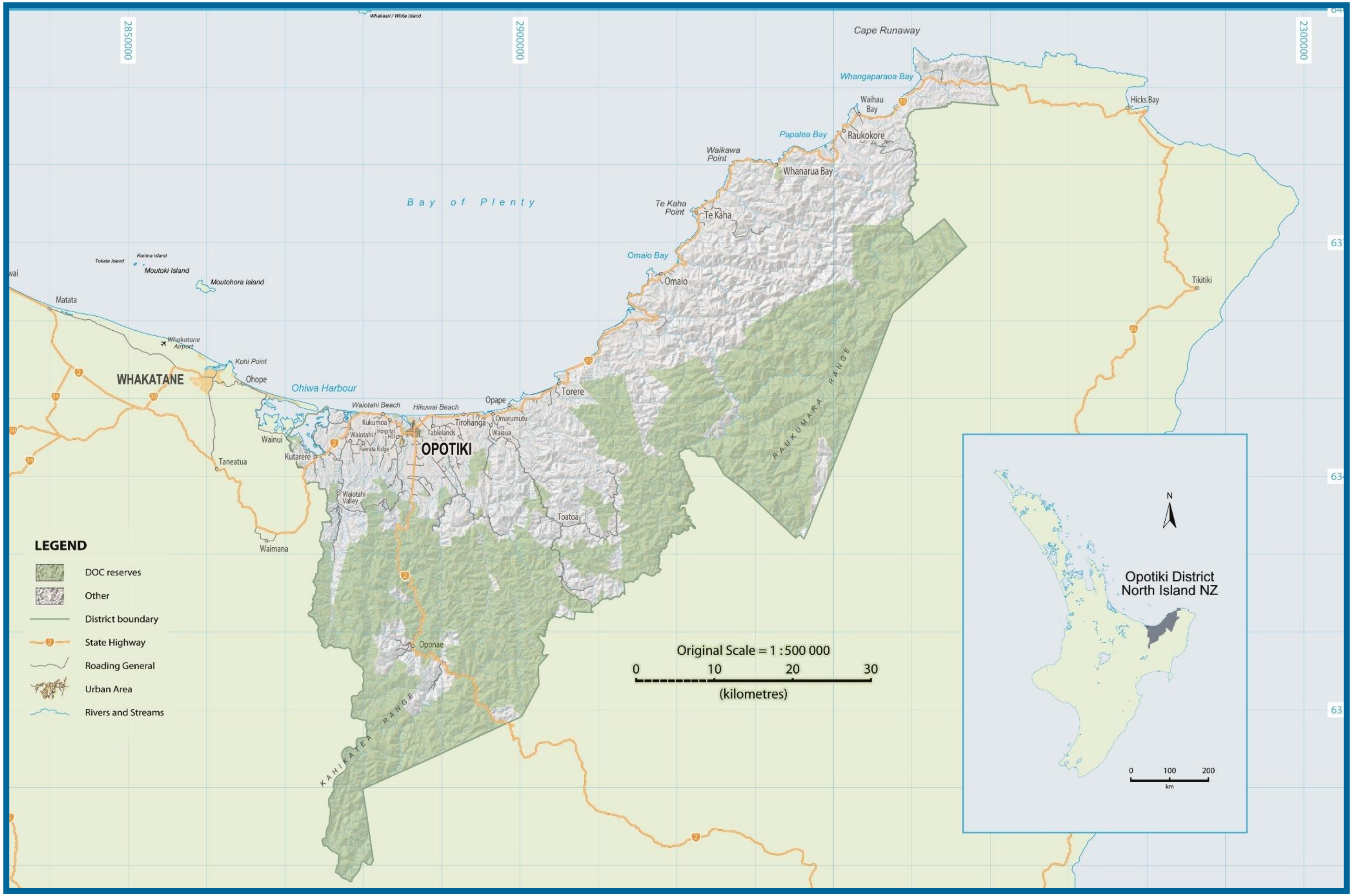
Investigate new Joint Procurement initiatives for goods and services for BOPLASS councils. Procure from sources offering best value, service, continuity of supply and/or continued opportunities for integration. A minimum of four new procurement initiatives investigated. Initiatives provide financial savings of greater than 5% and/or improved service levels to the participating councils.	Achieved	Procurement initiatives which have been investigated during the year are as follows: Oblique Aerial Imagery – BOPLASS investigated collaborative opportunities for the capture of Oblique Aerial Imagery for the BOPLASS councils. Working with the councils a free trial was negotiated. Group pricing has been investigated but, given the limited number of councils currently able to commit, the benefits are not significant enough at this time. Infrastructure Earthquake Loss Modelling – BOPLASS engaged Aon, as our risk advisor, to provide a collective loss modelling proposal covering all BOPLASS councils. This project was essential for reassessing risk exposure and informing decisions on insurance coverage and risk transfer strategies. Approaching the procurement collectively through BOPLASS resulted in a 39% saving, when compared with if councils were to undertake the risk modelling independently. Risk Management Resourcing – Quality and accuracy of valuation and asset data continues to hold high-importance with insurance underwriters and the quality of this data has a direct impact on councils' premium rates. While these data demands are equally applicable to all councils, some of the smaller councils may not have dedicated risk management resource to deliver on all the requirements. In collaboration with our risk advisors, a specialised service has been established to provide on-demand expert assistance in areas such as risk appetite, maturity assessments, policy and framework reviews, business continuity planning, strategic risk, and organisational risk registers. Not only has this initiative strengthened councils' ability to meet insurance requirements, but it has also helped improve overall risk governance without the need to employ specialist staff. Starlink Management – As a result of the major interruptions to communication technologies during and following Cyclone Gabrielle, BOPLASS IT Managers explored the potential of collective procurement of Starlink satellite WAN services to enhance business continuity and disaster recovery capabilities.

		While collective procurement options did not yield financial benefits, councils opted to assess and implement Starlink solutions based on individual needs, ranging from disaster recovery to supporting remote operations. The initiative fostered significant knowledge sharing across councils. Additionally, a separate project is underway to evaluate Starlink and alternative technologies for improving connectivity for lone workers in remote areas, led by BOPLASS Health & Safety and IT Managers. *Project still underway* High Volume Print – BOPLASS is working with councils to investigate a collective approach to high-volume printing in response to rising costs and evolving council requirements. Councils currently operate with a mix of in-house and outsourced services, and there is strong interest in assessing the opportunity for councils to address print requirements as a strategic group. Engagement is underway to evaluate alignment across councils and identify opportunities for coordinated procurement that deliver improved service outcomes and cost efficiencies. *Project still underway* Office supplies – BOPLASS is leading a collective secondary procurement process to engage All of Government (AoG) panellists for the provision of general office supplies. Coordinating the procurement process collectively offers efficiencies in time and resources and may provide enhanced leverage with suppliers. *Project still underway* Energy Services – An Eastern Bay consortium of councils has appointed a provider for energy services. BOPLASS has investigated the opportunity for Western Bay councils to participate in the arrangements. Most of the other BOPLASS councils are contracted directly with providers or through the All of Government agreement. Opportunities for savings will continue to be investigated. *Project still underway* Infrastructure Insurance – Placements for BOPLASS councils' infrastructure insurance are only provided on a 12-month term and all placements need to be procured annually through a process involving multiple underwriters and insurance syndicates. This involves identifying and

		negotiating with alternative markets every year and considering options to undertake placements through new or different insurers. Negotiations for councils' infrastructure insurance were undertaken in late 2024 through direct engagement with the international and local markets. The size of the collective BOPLASS account allows us to undertake this direct engagement. Particularly good outcomes were achieved for the 2024-25 infrastructure placements, with an average reduction of approximately 5% on last years rates, and a saving of up to 20% when compared with councils that don't procure through a collective group. The high standard of the information being provided by BOPLASS councils, and our historical relationships with the international markets, have proven to be a strength for us at renewal time. Most insurers demonstrate ongoing support for the BOPLASS programme, however, BOPLASS continues to review alternative risk transfer options and alternative markets. Aerial Imagery – Two tenders for aerial imagery were managed by BOPLASS on behalf of participating councils. Tenders were awarded to Woolpert for urban orthophotography covering Tauranga City, Kawerau, Ōpōtiki, and Whakatāne, with additional capture over Moutohora and Whakaari Islands. Occupational Health Services Tender – Working in conjunction with Co-Lab, a joint tender for the procurement of occupational health services for BOPLASS and Waikato councils has been awarded. While each LASS will be managed independently, the aggregated tender volumes provided greater leverage for securing competitive pricing and enhanced services. Contours from LiDAR – A regional initiative is in progress to generate contour mapping for the entire Bay of Plenty using LiDAR data acquired collectively by BOPLASS councils. This will deliver a comprehensive topographic layer for council mapping systems. The joint procurement approach ensures cost savings and operational efficiency through a streamlined process. *Project still underway*

Identify opportunities to collaborate with other LASS in Procurement or Shared Service projects where alliance provides benefits to all parties. BOPLASS to regularly engage with other LASS to identify and explore opportunities for further inter-regional collaboration. Quarterly reporting on engagement and a minimum of one new collaborative initiative undertaken annually.	Achieved	BOPLASS continues to work closely with MW LASS and Co-Lab with the LASS leads engaging regularly and aiming to meet formally on a quarterly basis. Shared services projects being undertaken by other LASS have been offered to BOPLASS councils. Equally, most BOPLASS projects are offered to the other LASS. Some of the shared service projects offered to BOPLASS councils include: • Wellbeing health and safety training • Debt Management • Archives • Building Consent services BOPLASS is leading or managing, on behalf of other LASS: • Waste Operator and Licensing Data System • Staff wellbeing portal • Regional contractor database • Rates collections • Inter-council secondments • Insurance broker renewal/appointment • Workforce management system Workforce Management System – BOPLASS has engaged with the incumbent supplier on behalf of Co-Lab and BOPLASS councils to address service issues and to negotiate collective pricing. Occupational Health Services – BOPLASS and Co-Lab collectively initiated a joint procurement project for occupational health services across BOPLASS and Waikato councils. NZ Aerial Imagery consortium – BOPLASS engaged with other regions to explore the potential for a national aerial imagery consortium. The concept aimed to improve pricing and coordination of flying schedules through a larger, collective tender. BOPLASS participated in meetings to assess the feasibility and potential benefits of the initiative. After reviewing the proposal against the existing BOPLASS aerial imagery programme, which has consistently delivered strong results through smaller, regionally focused tenders, it was determined that a national approach would not offer additional value to BOPLASS councils. The current model ensures timely delivery, equitable service to smaller councils, and maintains market competitiveness. Engagement with other LG collaborative groups – In addition to the two North Island LASS, BOPLASS continues to offer support to other local government collaborative groups looking to leverage benefits from working collectively.

Further develop and extend the Collaboration Portal for access to, and sharing of, project information and opportunities from other councils and the greater Local Government community to increase breadth of BOPLASS collaboration. Increase usage of the Collaboration Portal by providing support and training material for new and existing users. Proactively market the benefits to the councils. Number of active users to increase by 5% per year.	Achieved	Collaborative projects continue to be added to the MahiTahi Local Government Collaboration Portal, along with several specific Teams or Channels established for confidential projects outside of the main Portal. There has been continued promotion of the MahiTahi LG Collaboration Portal within local government and this has seen a 5% increase in registered users with numbers increasing from 507 to 539. Induction and training material has been developed for creating smooth on-boarding of any new members. The Te Uru Kahika hub (regional and unitary councils) has continued to grow and is hosted within the same environment as the MahiTahi Collaboration Portal. There are now 3,191 users within the wider portal.
Communicate with each shareholding council at appropriate levels. Actively engage in obtaining political support for identified projects. Information provided to elected members, and feedback sought, on BOPLASS projects, benefits to local communities, and value added to each council.	Achieved	BOPLASS continues to regularly engage with our constituent councils, senior management, and shareholders to ensure opportunities continue to be developed to the benefit of all stakeholders. In addition, BOPLASS chairs and coordinates meetings and activities for specific council advisory groups that manage or lead new collaborative initiatives. These groups generally comprise of managers from each council. The BOPLASS Statement of Intent, Annual and Half-Yearly reports are provided to council for comment or feedback and the CEO is available to attend council meetings as requested.
Ensure current funding model is appropriate. Review BOPLASS expenditure and income and review council contributions and other sources of funding. Performance against budgets reviewed quarterly. Company remains financially viable.	Achieved	The sources of BOPLASS funding and the viability of the funding model are regularly reviewed with financial reporting provided to the BOPLASS Board. Council contributions were levied with annual council contributions CPI adjusted. Contributions were received from activities that are producing savings. An annual contribution from Co-Lab, MW LASS, Regional Software Holdings (RSHL) and BOPLASS councils is received for membership of the MahiTahi Local Government Collaboration Portal. Monthly and quarterly performance reviewed. Financial statements and budget variances reported and reviewed at Board meetings. Financial position year end 30 June 2025: (9,243) deficit.



Cape Runaway
Whangaparaoa Bay
Waihau Bay
Hicks Bay
Papatea Bay
Raukokore
Waikawa Point
Whanarua Bay
Bay of Plenty
Te Kaha Point
Te Kaha
Omaio Bay
Omaio
Tikitiki
Moutoki Island
Moutohora Island
Matata
Whakatane Airport
Kohi Point
WHAKATANE
Ohope
Ohiwa Harbour
Waiotahi Beach
Hikuwai Beach
Opape
Torere
Kukumoa
Tirohanga
Omarumutu
Waiaua
Tablelands
Wainui
OPOTIKI
Kutarere
Taneatua
Waiotahi Valley
Toatoa
Waimana
RAUKUMARA RANGE
Oponae
KAHIKATEA RANGE
LEGEND
DOC reserves
Other
District boundary
State Highway
Roading General
Urban Area
Rivers and Streams
Original Scale = 1 : 500 000
0 10 20 30
(kilometres)
Opotiki District
North Island NZ
N
0 100 200
km
2850000
2900000