

It's steady as we grow

Amended Long Term Plan 2018-2028



Western Bay of Plenty
District Council



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INTRODUCTION TO THE AMENDED LONG TERM PLAN 2018-2028

Following substantial community consultation, the Western Bay of Plenty District Council made the decision to take a greater role in the management of solid waste in the District and initiate procurement of Council contracted kerbside services. As this is a significant change to levels of service, it has involved an amendment to the Long Term Plan 2018-2028.

In the following pages you will find the changes to the Long Term Plan 2018-2028 that relate to the Solid Waste activity.

The amendment reflects Council’s decisions and includes:

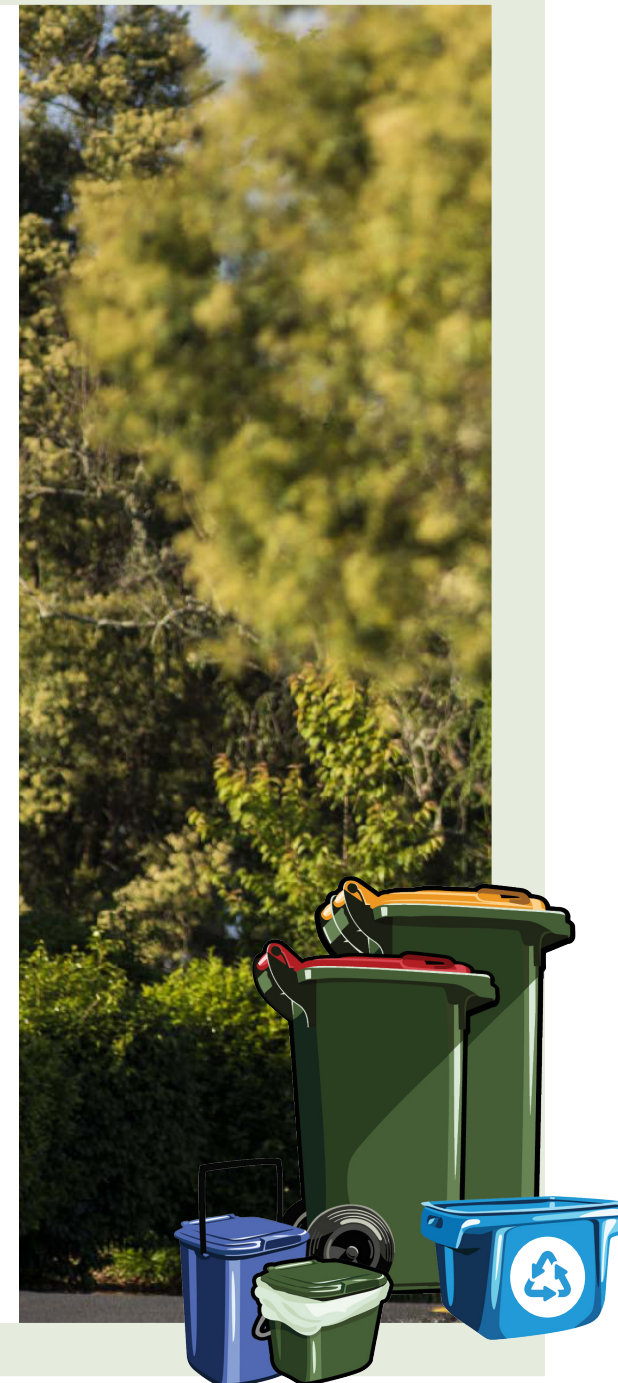
- A Council-contracted recycling collection and separate glass collection
- A Council-contracted food scraps (urban areas) collection
- A Council contracted user-pays rubbish collection, and
- Council oversees the installation and operation of a single trial rural recycling drop-off point.

Financial impact from the amendment

Council finances will alter significantly from what was currently planned in the LTP, from 2021/22 onward, when the proposed Council-contracted services become operational. The proposed amendment to the Long Term Plan addresses year 2021-2028.

	2019/20	2020/21	2021/2022 onwards
Operational Expenditure	\$160,008	\$105,819	\$4,009,479
Capital Expenditure	\$95,325		
Funding from targeted rates	\$15,300		\$1,651,725
Funding from user charges			\$2,357,754
Funding from other sources - general rates/waste levy	\$144,708	\$105,819	

Note:
Figures include inflation but exclude GST.



AMENDED LONG TERM PLAN 2018-2028

Taken from chapter one (page 19) of the existing Long Term Plan 2018-2028 - Long Term Plan disclosure statement section

Long Term Plan disclosure statement

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. The council is required to include this statement in its Long Term Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Rates affordability benchmarks

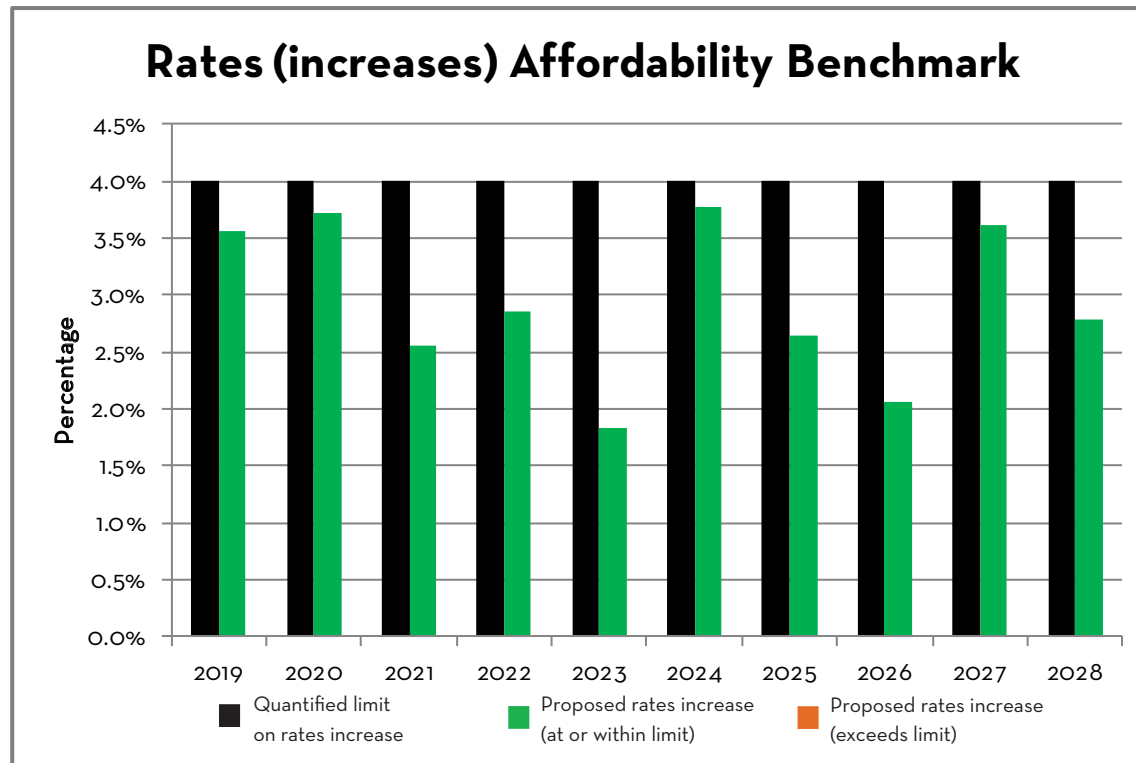
The Council meets the rates affordability benchmark if:

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

Rates (Increases) Affordability Benchmark

The following graph compares the Council's planned rates with a quantified limit on rates contained in the Financial Strategy. The quantified limit is 4% (excluding growth).

Note: For the purposes of this benchmark rates income excludes rates penalties.

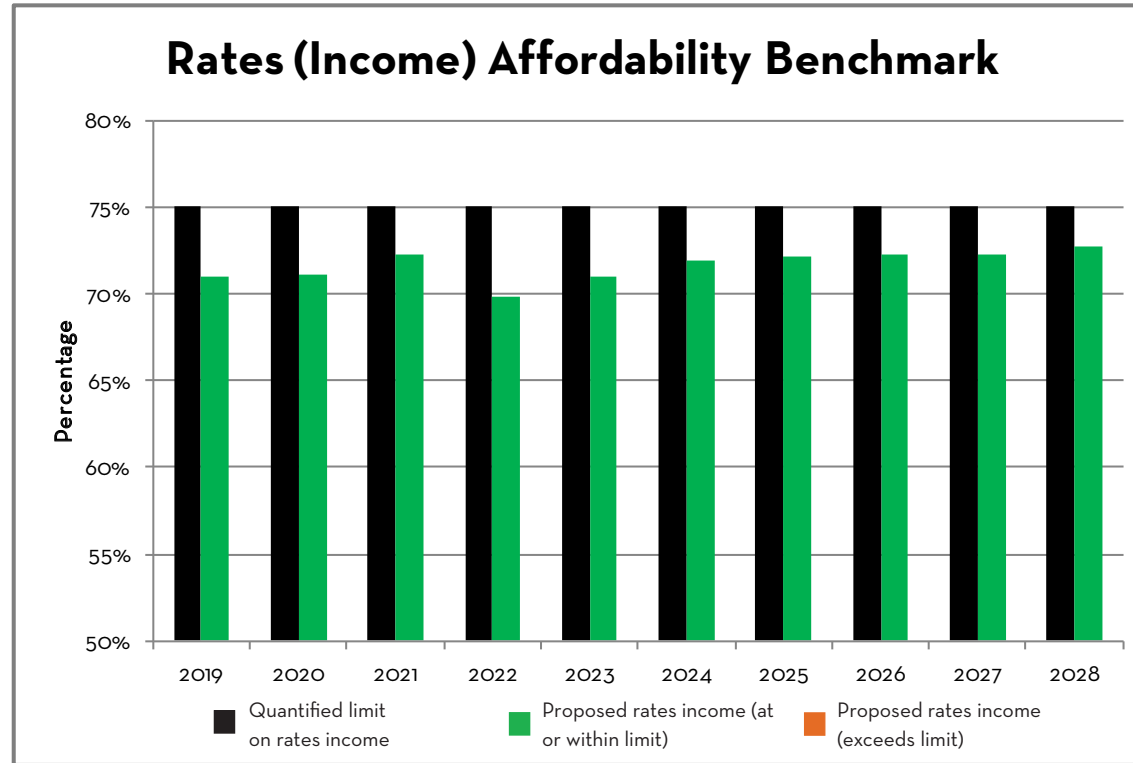


AMENDED LONG TERM PLAN 2018-2028

Taken from chapter one (page 20) of the existing Long Term Plan 2018-2028 - Long Term Plan disclosure statement section

Rates (Income) Affordability Benchmark

The following graph compares the Council's planned rates with a quantified limit on rates contained in the financial strategy included in this long-term plan. The quantified limit is limiting rates levels to a maximum of 75% of total revenue. For this benchmark total revenue excludes revenue from non-cash sources e.g. vested assets and revaluation movements.



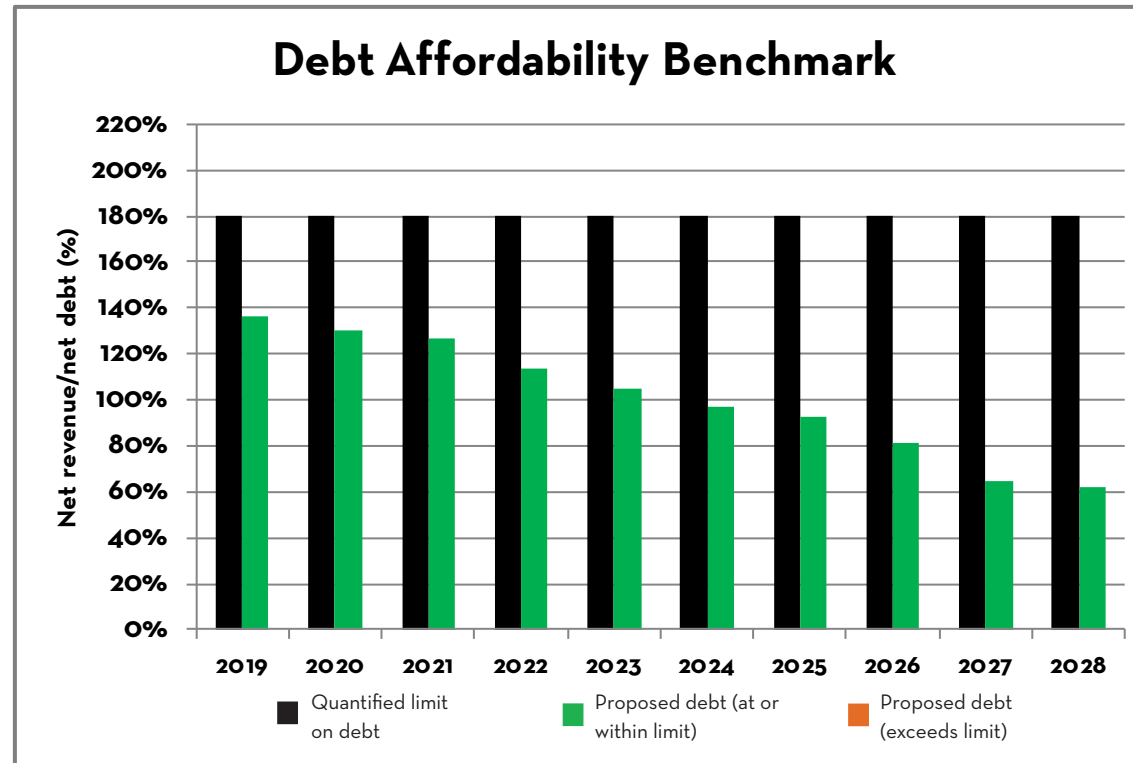
Note: Excludes vested assets.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter one (page 21) of the existing Long Term Plan 2018-2028 - Long Term Plan disclosure statement section

Debt affordability benchmark

The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing. The following graph compares the Council's planned debt with a quantified limit on borrowing contained in the financial strategy. The quantified limit is that debt will not exceed 180% of revenue (excluding financial contributions and vested assets) during 2019 - 2028.



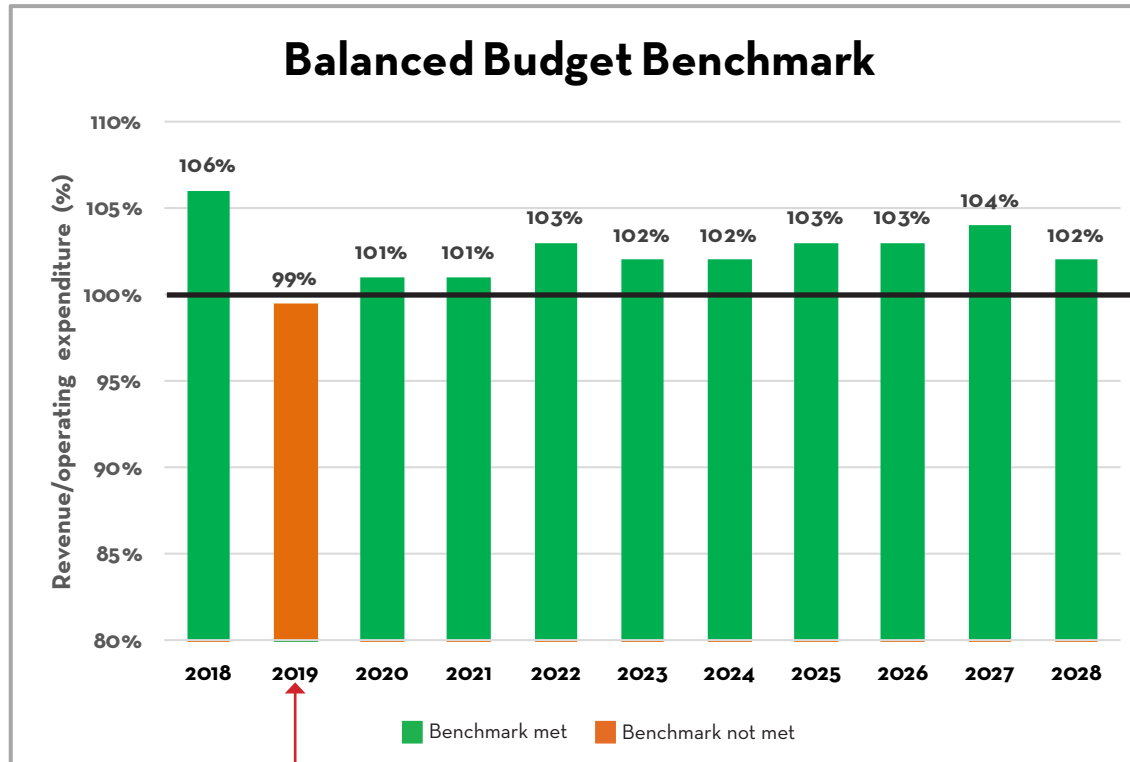
Note: Excludes financial contributions and vested assets.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter one (page 22) of the existing Long Term Plan 2018-2028 - Long Term Plan disclosure statement section

Balanced budget benchmark

The following graph displays the Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment). The Council meets the balanced budget benchmark if its planned revenue equals or is greater than its operating expenses.



The reason for the benchmark not being met is due to financial contribution income being a higher proportion of total revenue in the year (excluded in this graph).

Note: Excludes financial contributions and vested assets.

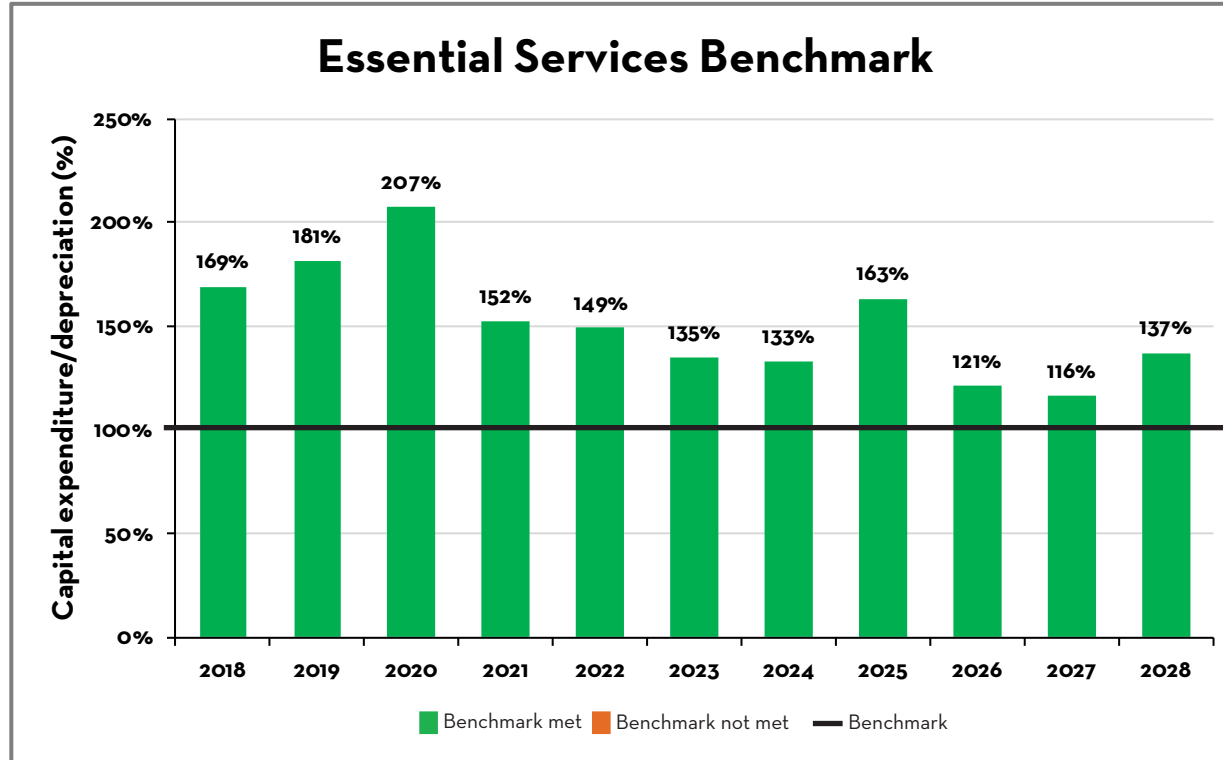
AMENDED LONG TERM PLAN 2018-2028

Taken from chapter one (page 23) of the existing Long Term Plan 2018-2028 - Long Term Plan disclosure statement section

Essential services benchmark

The following graph displays the Council's planned capital expenditure on network services as a proportion of depreciation on network services.

The Council meets the essential services benchmark if its planned capital expenditure on network services (being; transportation, water, wastewater and stormwater) equals or is greater than depreciation on network services.



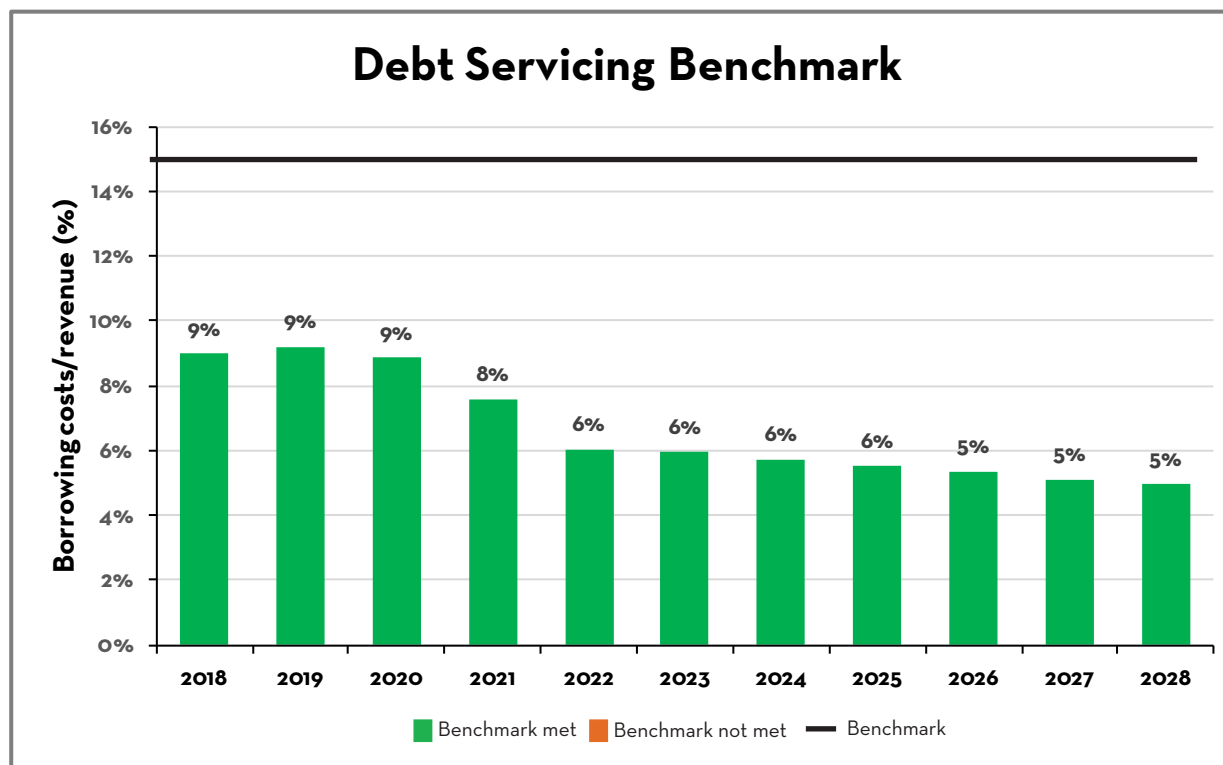
AMENDED LONG TERM PLAN 2018-2028

Taken from chapter one (page 24) of the existing Long Term Plan 2018-2028 - *Long Term Plan disclosure statement section*

Debt servicing benchmark

The following graph displays the Council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment).

Because Statistics New Zealand projects the Council's population will grow faster than, the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 15% of its revenue.



Note: Excludes financial contributions and vested assets.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter two (page 39) of the existing Long Term Plan 2018-2028 - Goal 1: we will continue to manage our debt section

Figure 1: Forecast Deb 2018-2028

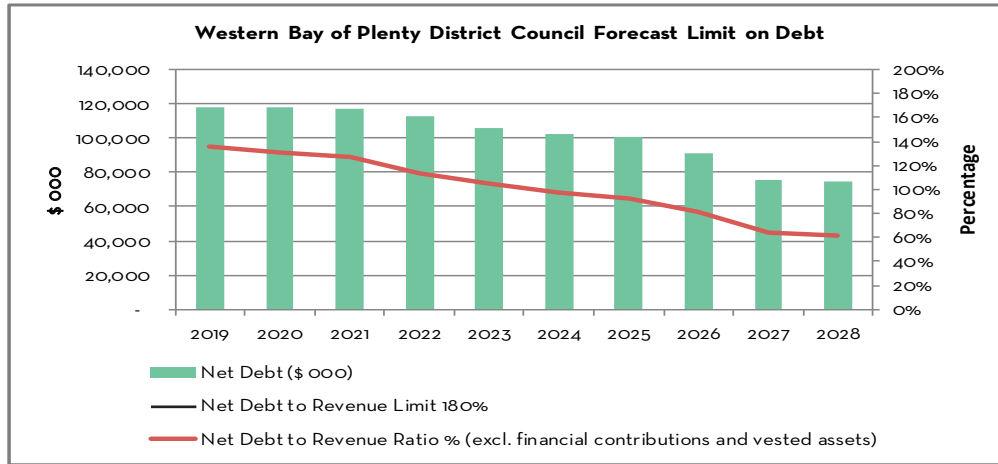
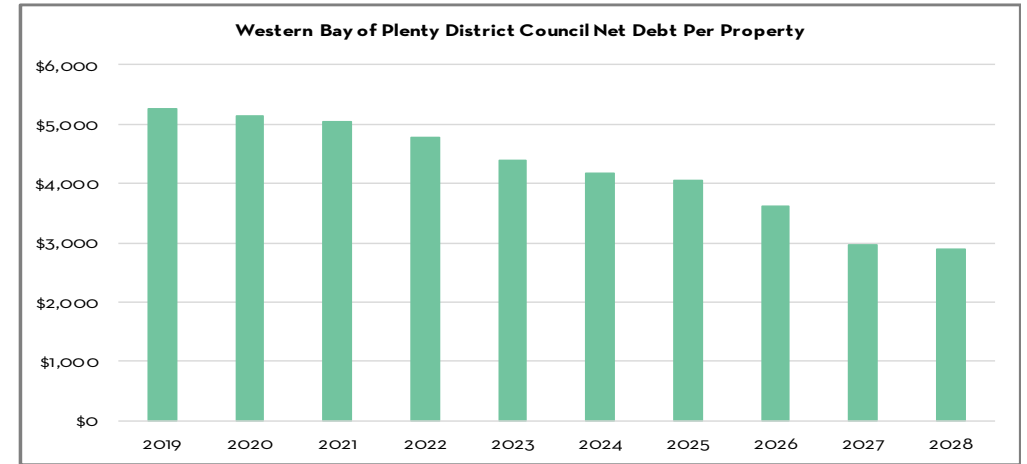


Figure 2: Net Debt per property 2018-2028



AMENDED LONG TERM PLAN 2018-2028

Taken from chapter two (page 40) of the existing Long Term Plan 2018-2028 - Goal 2: we will continue to manage rates increases section

Figure 3: Planned increase in total rates excluding growth

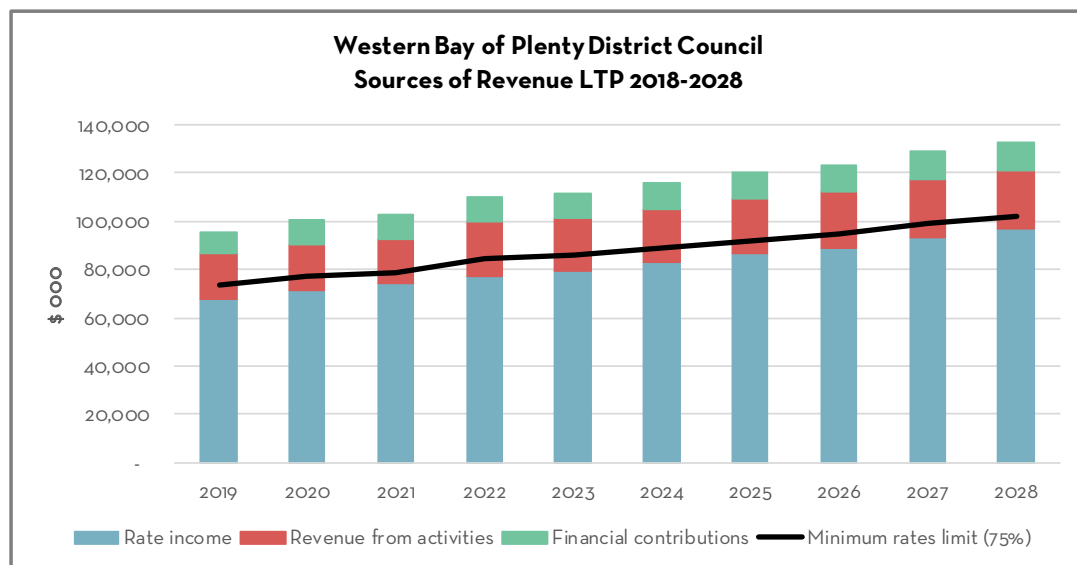
Total rates	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Rates before inflation	1.57 %	1.54 %	0.33 %	0.55 %	(0.46)%	1.48 %	0.25 %	(0.44)%	1.01 %	0.09 %
Inflation (LGCI)	2.00 %	2.20 %	2.20 %	2.20 %	2.30 %	2.30 %	2.40 %	2.50 %	2.60 %	2.70 %
Rates after inflation	3.57 %	3.74 %	2.53 %	2.75 %	1.84 %	3.78 %	2.65 %	2.06 %	3.61 %	2.79 %

Figure 4: Planned increase in total rates including growth

Total rates	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Rates before inflation	1.57 %	1.54 %	0.33 %	0.55 %	(0.46)%	1.48 %	0.25 %	(0.44)%	1.01 %	0.09 %
Inflation (LGCI)	2.00 %	2.20 %	2.20 %	2.20 %	2.30 %	2.30 %	2.40 %	2.50 %	2.60 %	2.70 %
Rates after inflation	3.57 %	3.74 %	2.53 %	2.75 %	1.84 %	3.78 %	2.65 %	2.06 %	3.61 %	2.79 %
Growth	1.28 %	1.25 %	1.28 %	1.25 %	1.23 %	1.12 %	1.10 %	1.09 %	1.07 %	1.06 %
Increase in rates (including growth)	4.85 %	4.99 %	3.81 %	4.00 %	3.07 %	4.90 %	3.75 %	3.15 %	4.68 %	3.85 %

Taken from chapter two (page 41) of the existing Long Term Plan 2018-2028

Figure 5: Sources of Revenue (excludes vested assets)



AMENDED LONG TERM PLAN 2018-2028

Taken from chapter two (page 42) of the existing Long Term Plan 2018-2028 - Goal 3: We will continue to invest in our communities and the future of our District section

Figure 7: Forecast Debt 2018-2028

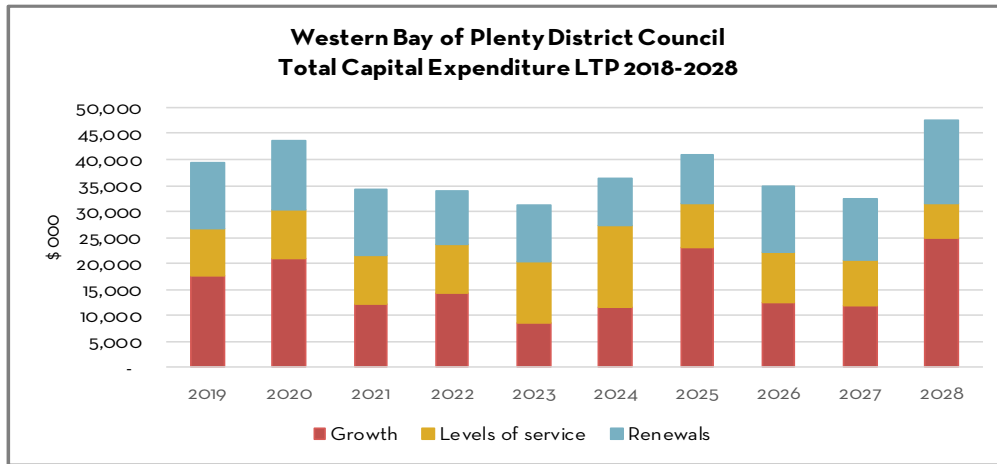
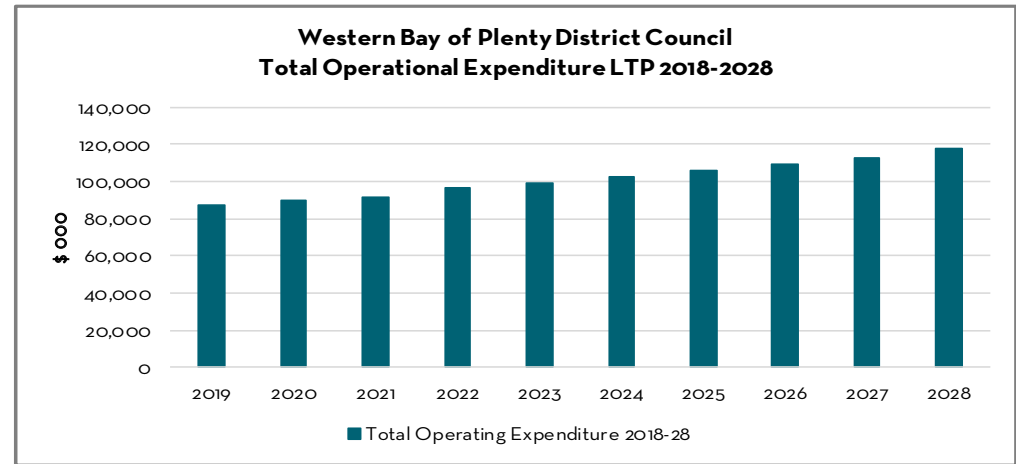
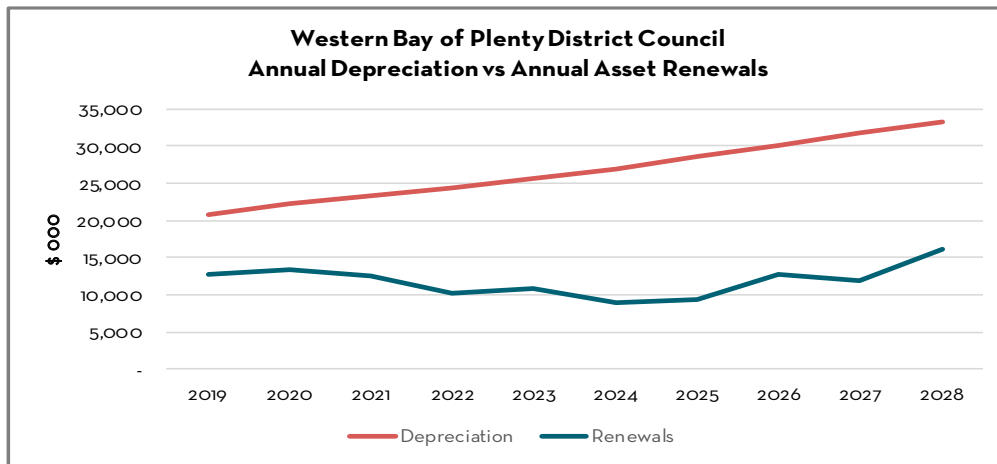


Figure 8: Total Operational Expenditure 2018-2028



Operational Expenditure includes costs, interest, depreciation and overheads

Taken from chapter 2 (page 43) of the existing Long Term Plan 2018-2028



AMENDED LONG TERM PLAN 2018-2028

Taken from chapter two (page 50) of the existing Long Term Plan 2018-2028 -
The challenges section

Effect of changes in land use on service demand

Demand for infrastructure services (roads, water supply, wastewater, stormwater, reserves, facilities) increases where development occurs. Development may be subdivisions for housing, new commercial or industrial areas or intensification of existing development. For our District, growth is mainly driven by housing development.

Within the rural sector land use changes could affect service demand, especially for water supply and roading. For example, if an area serviced by the water supply network changed from a dry land crop to a crop requiring irrigation there could be an increase in demand for water. Likewise, for roading, if the land use changed from forestry to lifestyle blocks the pattern of road use would change. The monitoring frameworks we have in place are important to understand actual growth and future growth projections for residential and other landuse activities. The annual Development Trends report and our new reporting requirements against the National Policy Statement on Urban Development Capacity are key ways that we can inform our infrastructure planning processes.

Long term financial information for some activities

From a long term planning perspective, there is good information in place for the three waters and transport to determine a financial capital and operational programme of expenditure and highlight any forecast issues over a 30 year period as required by the Infrastructure Strategy.

Recreation and leisure, solid waste and community facility activities currently only have robust financial information for the next ten years to 2028. It is expected that Council's new asset management system (AssetFinda) will provide improved capability to forecast beyond this and will be incorporated into the 2021-2051 Infrastructure Strategy process. The Solid Waste Investigations and Council's subsequent decision to introduce Council contracted kerbside services has provided clarity around the future direction of the activity and its funding needs. The Recreation and Leisure and Communities Strategy reviews in 2018/19 will also provide clarity on outcomes, goals and levels of service for these activities which will influence future capital programmes of delivery.



AMENDED LONG TERM PLAN 2018-2028

Taken from chapter two (page 78) of the existing Long Term Plan 2018-2028 - Theme 3: protecting our environment and resources section

	Issue	Why this is significant	2018-2028 LTP funding	Principal options	Implications
10	Council's level of service for solid waste	<p>Council intends to introduce a Council contracted kerbside service to most households in the district and trial a rural recycling drop-off site. This is a significant change in levels of service.</p> <p>The Waste Management and Minimisation Plan (2017) also includes the following actions:</p> <ul style="list-style-type: none"> • Council actively investigates alternative recycling and rubbish collection models to achieve better oversight and management of solid waste and recycling throughout the District. • Council agrees in principle to establish a recycling centre in Omokoroa similar, to the existing centres at Katikati and Te Puke. This is subject to the operational costs being agreed with the community, as part of the above investigation and consultation in 2018/19. • Investigation into a future transfer station is progressed. <p>These actions are significant as they could result in a potential change to Council's solid waste level of service.</p>	<p>Increase in operational expenditure of \$4,009,479 in the 2021/22 year, then increasing by inflation thereafter.</p> <p>\$1.29 million from 2020/21 to 2022/23 for development of a recycling centre at Omokoroa (note the existing greenwaste facility is being relocated and costs for this are included as part of this relocation).</p>	<p>Introduce new kerbside services. This was fully consulted on as part of the Long Term Plan Amendment in 2019.</p> <p>Implement actions from the Waste Management and Minimisation Plan. This reviewed Plan was adopted by Council in December 2017 following initial engagement with the community on potential changes to the current level of service provided by Council to achieve the vision and goals of the Plan and Council's Solid Waste Strategy.</p> <p>No other options are identified as the Plan and changes to kerbside services have only recently been adopted and reflect the community input received.</p>	<p>The changes will increase levels of service and reduce the amount of waste to landfill.</p>

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter two (page 95) of the existing Long Term Plan 2018-2028 - *Activity overview: solid waste section*

SOLID WASTE



Solid waste is the unwanted or unusable materials that are disposed of or discarded after their primary use. The type of waste is defined by its composition or source, for example organic waste and demolition waste. Council's main role in this activity is planning for solid waste facilities, and education and enforcement to ensure individuals, households and businesses are dealing with their waste in the most responsible way. This includes provision of recycling and greenwaste facilities, waste management education, managing illegal dumping and supporting community initiatives to reduce waste. Currently Council does not provide rubbish collection services, however from the

2021/2022 year Council plans to introduce a Council contracted kerbside service for recycling, glass, food scraps (urban areas) and rubbish for most households in the District. A polluter pays principle applies, putting the onus on the individual to take responsible actions for waste minimisation.

The Waste Management and Minimisation Plan (WMMP) sets out what Council will do and how we will work together to reduce and manage waste in the most effective way. Waste minimisation initiatives in the WMMP can be partially funded by a Central Government waste disposal levy.

What influences our approach

Issue	Response
<p>Population Growth, Economic Growth, Environmental Sustainability, Climate Change</p>	<p>Urban areas have a greater concentration of people that produce waste and place greater demand on natural resources.</p> <p>An increase in commercial and industrial activity as a result (most likely) of improved economic conditions will have a direct impact on the amount of waste that is generated. Of particular importance to waste is the ongoing level of construction activity.</p> <p>A solid waste audit undertaken in 2016 identified that each week within the sub-region, the community is sending nearly 190 tonnes of paper and cardboard, 30 tonnes of plastic, and over 60 tonnes of glass to landfill that could instead be recycled. This is in addition to approximately 400 tonnes of food and garden waste sent to landfill each week. This is a significant amount of waste going to landfill that could be recycled or composted</p>
<p>Economic Growth (tourism)</p>	<p>Western Bay is a well-known holiday destination and experiences a significant increase in population over the holiday season. This influences the level of waste production in the Western Bay as the consumer patterns of holiday makers differ to that of residents. Consequently, demand for recycling and waste services increases noticeably over the holiday season.</p>

An analysis of factors driving demand for waste services in the future suggests that changes in demand will occur over time reflecting increasing population, increasing geographical size, changing household demographic, changing customer expectation (notably migration of residents from other areas with more comprehensive council kerbside services) and Central Government requirements (e.g. the introduction of product stewardship schemes). However, while steady growth is predicted, no dramatic shifts are expected. If new waste management approaches are introduced, then this could shift material between disposal and recovery management routes.

Council's planned kerbside service aims to improve the rate of diversion and reduce the proportion of waste sent to landfill.

Other indirect drivers also impact upon the demand for waste services. Some examples are climate change (extreme storm events) and incidents such as the Rena oil spill which resulted in additional waste to landfill/compost.

Community awareness of recycling and waste services through education and signage.

What we want to achieve

Council aims to ensure effective waste management practices that minimise waste to landfill and encourage efficient use of resources to reduce environmental harm. This will help to achieve an environment that is clean, green and valued, and help us all enjoy a healthy and safe lifestyle.

The extent to which these goals are achieved is measured by customer surveys, the percentage of waste recycled or recovered as reported by licensed operators, the number of initiatives funded by the Ministry for the Environment Waste Minimisation Scheme, and waste audits.

In achieving this outcome, the focus over the next 30 years is to:

Reduce and recover more waste.

Apply the latest proven and cost effective waste management and minimisation approaches.

Collect information to enable informed decision making.

Create benefit for our community.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter two (page 96) of the existing Long Term Plan 2018-2028 section - *Activity overview: solid waste section*

How we will achieve this

Current approach

Following investigations and community consultation, Council plans to introduce new kerbside services in the 2021/22 year. This will be a significant increase in levels of services and will increase the level of diversion and reduce the proportion of waste sent to landfill. Until a new service comes into effect, Council will continue with the current approach and levels of service. The current level of service focuses on providing incentives (such as access to recycling and greenwaste facilities, and education programmes) to encourage responsible waste minimisation actions. Individual households purchase their own rubbish collection services and no Council subsidies are provided towards this.

Future thinking and planned changes to current approach

Council has explored options for a potential change to the level of service for solid waste. The review of the Waste Management and Minimisation Plan (WMMP) and Solid Waste Strategy in 2017 has resulted in a shared vision with Tauranga City Council (TCC) of “Minimising Waste to Landfill”. This recognises the high proportion of garden waste, food waste, electronic waste and recyclable items that are going to landfill. Around 70% of kerbside rubbish collected from households could be recycled or composted instead of being sent to landfill.

The Council plans to introduce kerbside collections for recycling, glass, food scraps (urban areas) and rubbish. This is a significant increase in levels of service aimed to increase the rates of diversion.

The WMMP also includes the following actions:

Council actively investigates alternative recycling and rubbish collection models to achieve better oversight and management of solid waste and recycling throughout the District.

Council agrees in principle to establish a recycling centre in Omokoroa similar to the existing centres at Katikati and Te Puke. This is subject to the operational costs being agreed with the community, as part of the above investigation and consultation in 2018/19.

Investigation into a future transfer station is progressed.

The recycling centres at Katikati and Athenree are operating at capacity within their current operating hours. Tauranga City Council is under increasing pressure for use of their recycling centres and transfer stations. Given the growth occurring in the sub-region, an assessment of the demand for and location of future transfer stations and recycling facilities needs to be undertaken on a sub-regional basis, and consider potential business models for procurement of services.

Expenditure Forecast 2018-2048

The solid waste activity currently only has robust financial information to 2028. It is expected that the new asset management system (AssetFinda) will provide improved capability to forecast beyond this and will be used for the 2021-2051 Infrastructure Strategy. Within the 2018-28 LTP the main delivery projects for this activity are:

Operation of a Council contracted kerbside collection - \$4,009,479 for the 2021/22 year, then increasing by inflation thereafter.

Omokoroa Recycling Centre - \$1.29 million from 2020/21 to 2022/23.

District solid waste minimisation - \$1.49 million from 2018-2028 (used to fund actions from the WMMP e.g. waste education programmes).

District wide trade waste implementation - \$559,250 from 2018-2028.

Key activity assumptions

Relevant Strategic assumptions	Activity Assumption	Risk	Impact
Environmental Sustainability and Legislative Changes	The waste levy funding provided by the Waste Minimisation Act 2008 will not be removed or reduced.	The Act provides funding through a waste levy which is collected on waste delivered to landfill sites and applied to waste minimisation activities and product stewardship schemes. This is a key funding source for projects that deliver on the WMMP.	If the funds were not available this would either be a cost to the ratepayer or the project would not proceed.
Environmental Sustainability and Community Expectations	Council will undertake an increased role in waste management.	Poorly managed change can result in increased costs and project delays, and/or community discontent with the process.	Council's waste management role will change during the period of this strategy, primarily through the procurement and management of kerbside collections. A future role maybe to oversee development of a transfer station.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter two (page 106) of the existing Long Term Plan 2018-2028 - *How we will manage our assets* section

Most infrastructure in the District is relatively new and only a short way into its asset life. This means that the majority of significant asset renewals sit outside the 30-year strategy. The focus is instead on regular monitoring of the condition and performance of the assets. The exception to this is water assets, and some recreation and leisure and road assets.

Changes in demand and growth

Growth and demand although related, have different implications for each activity. Growth generally relates to the growth or change in population, these changes will in turn create demand. Demand however may also be influenced by factors separate to growth such as a change in trends.

Council's infrastructure is analysed and modelled to determine when and how additional capacity should be implemented to cater for forecasted population growth. Growth rates are regularly monitored so that the investment programme can be adjusted if required to recognise a slowing down or speeding up of development on the ground. Other demand factors are identified in AMP's and in the activity overview section of this strategy.

Levels of service

Infrastructure planning allows the relationship between levels of service and the cost of the service to be determined. Council agrees levels of service with the community and then these provide the platform for infrastructure decisions. Climate change, natural hazards, community expectations, and improving public health and environmental outcomes tend to be the main drivers that result in a change to levels of service. While the strategy identifies a 'business as usual' approach for infrastructure, it also identifies where potential level of service changes may occur in the future. One area where levels of service will change is the planned introduction of a Council contracted kerbside rubbish and recycling collection across the District.

Public health and environmental outcomes

With increasing knowledge of public health and the environment, and corresponding increasing community expectations, the requirements to improve public health and environmental outcomes inevitably increase. The AMP's and activity overviews in this strategy identify the likely implication of these changes on the management of infrastructure, in particular wastewater and stormwater discharge and water quality.

Natural hazards and risk management

Council is aware of the importance of managing the effects of more intense storm events, rising sea levels and other natural hazards. Many initiatives are in place that seeks to better understand, plan for and respond to the impact of natural hazards on Council infrastructure and operations. Council takes a Regional and District approach to the management of natural hazards and risk.

At a Regional level, Council is part of the Bay of Plenty Lifelines Group along with other utility and service providers. The focus of this group is on investigating the resilience of our infrastructure, and understanding the interdependencies of the infrastructure network. The group aim to reduce the vulnerability of Bay of Plenty lifelines including improving disaster preparedness planning. The group assess the vulnerability of various types of infrastructure to hazards including floods, earthquake, volcanic eruption, tsunami, storm surge, fire, wind and landslide.

A Natural Hazards Charter is in place between Council, TCC and BOPRC. This outlines how the Councils will give effect to the natural hazard risk assessment requirements of the Regional Policy Statement, and includes implementation of a natural hazards research programme.

At a District level, the Risk Management Policy (2013) provides the framework for the management of risks by Council. The aim is not to eliminate risk but rather to manage the risks involved in all activities to maximise opportunities and minimise adversity. The Policy uses a standard methodology consistent with ISO 31000 2015 (international risk management standards). A risk register identifies the top level strategic and operational risks for the organisation and District. The most significant risks identified are Central Government influences, a major earthquake, and incorrect growth assumptions. Mitigation measures include the annual review of growth projections against actual uptake, civil defence planning and testing, annual review of insurance cover, and ongoing monitoring of emerging Central Government issues.

The risk framework is applied at an activity level within AMP's. Risk is assessed against the ability to achieve the activity outcome and levels of service. The risk category tables identify the type of risk, frequency and impact ratings, and mitigation approaches. Critical asset data is included in the AMP and the management approach to these assets. For example, in the AMP for water supply, it is recognised that severe failure of critical water assets could compromise levels of service, provision of supply or ability to meet normal demands or contamination of supply. A 'Vulnerability Analysis' for water assets identifies individual critical assets and the likely impact of failure from natural events and asset priority ratings. The Utilities Operational Emergency Manual deals with the practical effects of asset failure, impact and restoration methodology. The criticality of the asset is taken into account when developing the renewal profiles.

Planned improvements to the risk management framework seek to move from a quarterly monitoring and reporting process, to a more streamlined and consistent approach. The aim is to ensure risk management is a part of what we do on a regular basis and ensure that we focus on the areas that need the most attention.

The most vulnerable parts of our infrastructure to various hazards have been identified through the Regional Lifelines work and included in our GIS mapping information. This is Council owned infrastructure identified as 'almost certain' or 'likely' to be vulnerable to hazard and include water supply in each of the three zones with vulnerability to earthquakes (and flooding, storm surge in the central zone) and roads such as Welcome Bay Road which is vulnerable to flooding.

Council has a Disaster Contingency Fund which currently sits at \$8 million and insurance cover. However, in the event of major infrastructure failure this amount would not cover the total cost of replacement or repair. The Financial Strategy outlines the options for funding infrastructure repairs if this situation was to occur.

Council have commissioned infrastructure modelling to better understand the impact of extreme events on underground and above ground assets and ensure that the appropriate level of insurance is in place for replacement. This will highlight areas of vulnerability and ensure that the appropriate financial and management response is in place.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 271) of the existing Long Term Plan 2018-2028 - *Solid waste activity*

SOLID WASTE

OVERVIEW

Our Solid Waste Strategy sets out our sustainable development approach to the management of solid waste activities across our District. Human activity is inextricably linked to the health of our natural environment. A healthy environment is essential for overall well-being and prosperity. With our population growing, so demands on our natural resources will increase. The challenge is to lessen our impacts on the environment and reduce consumption and waste.

The Solid Waste Strategy aligns to Council's Waste Management and Minimisation Plan (adopted in December 2017 as part of this LTP, to align with the Waste Management and Minimisation Plan which was adopted in December 2017. The primary aim of this Strategy is to reduce the amount of waste produced by reducing, reusing, recycling and recovering waste going to landfill. We will do this through effective waste management practices that minimise waste to landfill and encouraging efficient use of resources to reduce environmental harm.

Our Strategy and actions have been developed in response to the changing waste management environment. Our community expectations have changed, with an increasing awareness and support for Council to take a more substantial role in waste management. Council is planning to introduce a Council contracted, ratepayer funded kerbside recycling and rubbish collection service (recycling, glass, food scraps (urban areas) and rubbish). We will also replace the Omokoroa greenwaste facility with a new green waste and recycling centre.

Our strategy seeks to progress our Waste Management and Minimisation Plan's vision of reducing waste to landfill. The Plan is available on our website at:

www.westernbay.govt.nz/Documents/Services/A-Z%20Services/_Joint-waste-minimisation-Plan.pdf

There are no significant variations between the proposals in the Waste Management and Minimisation Plan and this Solid Waste Strategy. The Waste Management and Minimisation Plan will be reviewed in 2022/23.

We see our role continuing in planning for solid waste activities, education and enforcement to ensure individuals, households and businesses are dealing with their waste in the most responsible way. The provision of kerbside services will help make this easier for our communities. Our 'polluter-pays' principle guides our planning for this activity. This principle requires that those producing waste should pay the appropriate cost for its disposal and that by paying for its disposal people are more likely to change their behaviour and attitudes towards waste minimisation. This has been reflected in the planned kerbside services through a pay-per-pick-up approach to rubbish collections.

The Waste Minimisation Act 2008 puts a levy on all waste disposed of to landfills to generate funding to help local government, communities and businesses reduce the amount of waste. Territorial authorities receive 50% of the total money collected through the waste disposal levy and these payments are made on a population basis. The money must be spent on promoting or achieving waste minimisation in accordance with our Waste Management and Minimisation Plan.

We will continue to investigate suitable waste-related projects that could be either District-wide or benefit a specific area, subject to approval through the Annual Plan or Long Term Plan processes.

A Council contracted kerbside collection service is planned to become operational in 2021/22. The service would be available for most households in our District. The service would provide:

- a Council-contracted recycling collection and separate glass collection
- a Council-contracted food scraps (urban areas) collection, and
- a Council-contracted user-pays rubbish collection.

Free drop-off points for recyclable materials are provided at the Council owned and operated Community Recycling Centres at Athenree, Katikati and Te Puke. They accept:

- Glass bottles and jars
- Paper and cardboard
- Steel cans
- Aluminium cans
- Fluorescent light bulbs
- Used motor oil
- Plastic (number 1)
- Plastic (number 2)
- Ferrous and non ferrous metal
- Batteries
- Whitewear (a fee applies)

and we offer greenwaste disposal services at the above sites and also Omokoroa at a fee.

Greenwaste is collected from the drop-off points by contractors for composting. At the recycling centres we also take small quantities of domestic hazardous waste.

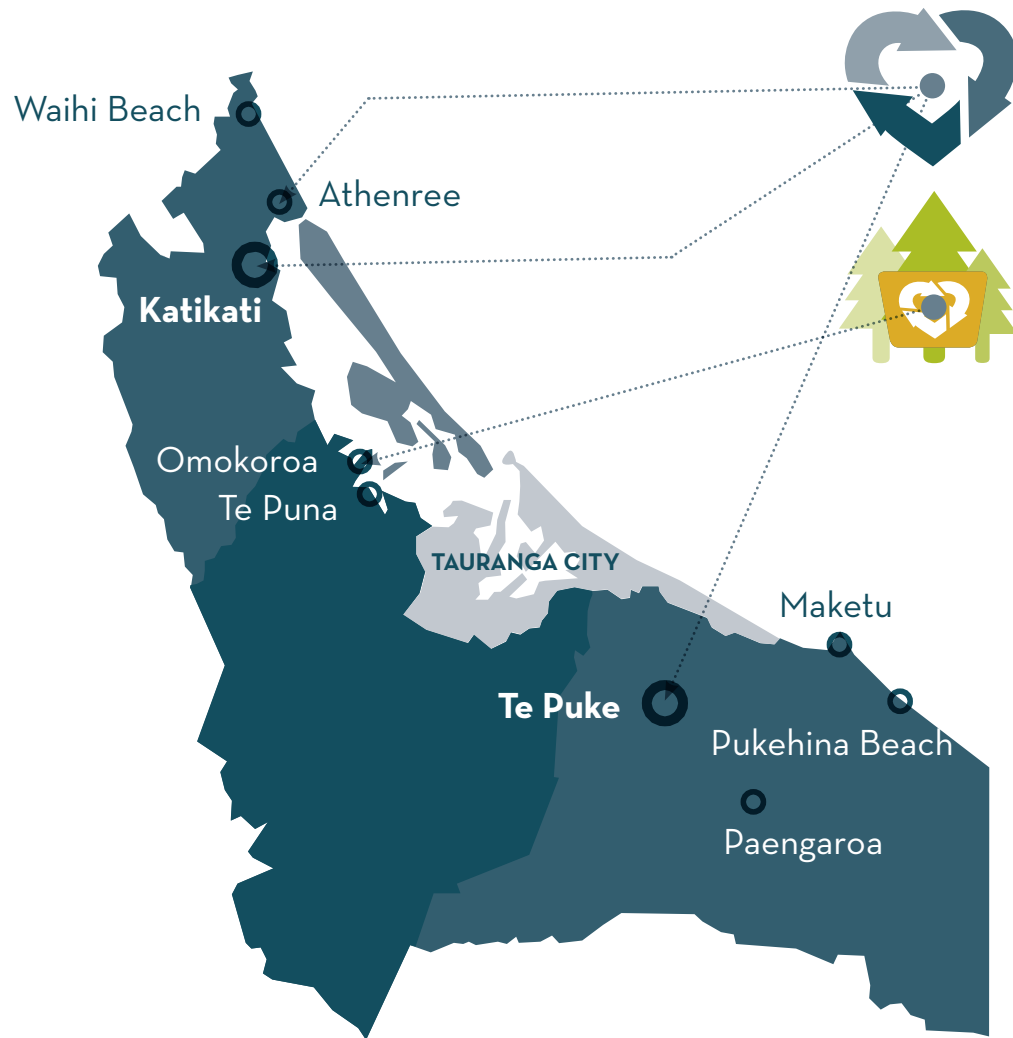
Additionally, a trial of an unmanned rural recycling drop off site is planned for 2019/20 until 2021. This will test the concept and assess if it will make recycling more easily accessible for those in our remote rural areas. Its performance will be reviewed to determine if the trial should continue or if further sites should be introduced.

We maintain closed and capped landfills at Te Puke, Waihi Beach and Athenree in accordance with consent conditions.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 272) of the existing Long Term Plan 2018-2028 - *Solid waste activity*

WHAT WE PROVIDE



RECYCLING & GREENWASTE CENTRES

Katikati, Te Puke, Athenree



GREENWASTE DROP-OFF

Omokoroa



EDUCATION PROGRAMMES



ONGOING MONITORING OF CLOSED & CAPPED LANDFILLS

Athenree, Te Puke, Waihi Beach



MONITOR ILLEGAL DUMPING (FLY-DUMPING)

across our District

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 273) of the existing Long Term Plan 2018-2028 - *Solid waste activity*

WHY WE PROVIDE IT

OUR COMMUNITY OUTCOME

Effective waste management practices that minimise waste to landfill and encourage efficient use of resources to reduce environmental harm.

OUR GOALS

- Reduce and recover more waste
- Apply the latest proven and cost effective waste management and minimisation approaches
- To collect information to enable decision making
- To create benefit for our community.

HOW WE WILL ACHIEVE OUR COMMUNITY OUTCOME

GOAL	OUR APPROACH	OUR ROLE
Reduce and recover more waste.	<p>Advocacy</p> <p>Advocate where possible for stronger responsibility by producers, brand owners, importers and retailers for the minimisation of waste accompanying their goods, e.g. packaging and product stewardship.</p>	Advocate
	<p>Education and information</p> <p>Education and information are vital tools for changing attitudes and behaviours towards waste minimisation and management.</p>	
	<p>Partners in providing education and distributing information</p> <p>Partner with organisations that specialise in waste matters, for example Tauranga City Council the Bay of Plenty Regional Council, Bay of Plenty / Waikato Waste Liaison Forum, Ministry for the Environment, Environmental Education for Resource Sustainability Trust, Waste Watchers, Pare Kore, Zero Waste Education Ltd and waste service businesses to ensure a co-ordinated, consistent and up-to-date response to education and information needs.</p>	Partner
	<p>Schools</p> <p>Support the waste minimisation education programme in schools across our District.</p> <p>Advocate for central government to assume responsibility for waste minimisation education as a core part of the education curriculum.</p>	Partner/Advocate
	<p>Community</p> <p>Assist in funding waste minimisation education programmes for the wider community, targeting community groups and organisations in the first instance, as well as community events.</p>	Partner

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 274) of the existing Long Term Plan 2018-2028 - *Solid waste activity*

GOAL	OUR APPROACH	OUR ROLE
Reduce and recover more waste (cont).	<p>Business and rural sectors</p> <p>Support key business and rural sector groups to establish waste minimisation education programmes that each sector can own and sustain into the future.</p>	Facilitator/Advocate
	<p>Communication</p> <p>Provide user-friendly access to waste services information available through our libraries and service centres, on our website and our online Waste Services Directory. We respond to waste services and information requests.</p>	Lead
	<p>Welcome pack</p> <p>Include information on weekly kerbside collections and drop-off facilities within the welcome pack we distribute to all new residents in our District.</p>	Lead
	<p>Signage</p> <p>Ensure that industry-standard signage is provided showing where waste materials can be disposed of at known fly-dumping trouble spots.</p>	Partner
	<p>Composting/worm composting</p> <p>Educate communities, households and workplaces on the benefits of composting organic waste and greenwaste.</p> <p>Provide workshops in the District to assist the community to set up home worm composting units and partner to reduce organic/food waste.</p> <p>Provide greenwaste drop-off facilities that accept garden waste for composting off site.</p>	Advocate/Facilitator
	<p>Kerbside collections</p> <p>Planned provision of Council contracted kerbside collections, to improve the diversion of waste from landfill.</p>	Lead
	<p>Recycling services</p> <p>Recycling drop-off facilities</p> <p>Where viable options for recycling are proposed by private or community sectors, we will investigate whether these options can enhance or replace our operated services. Trial of rural recycling drop-off site to increase accessibility.</p>	Lead
	<p>Public recycling</p> <p>Subject to community demand and willingness-to-pay, work with community boards to establish public recycling facilities in public places.</p>	Facilitator

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 275) of the existing Long Term Plan 2018-2028 - *Solid waste activity*

GOAL	OUR APPROACH	OUR ROLE
Reduce and recover more waste (cont).	<p>Illegally dumped waste</p> <p>Change attitudes toward fly-dumping by ensuring people know where they can dispose of their waste safely</p> <p>Work with local communities to achieve clean roadsides and waterways</p> <p>Monitor public spaces where fly dumping occurs and where appropriate install mobile closed circuit television cameras at problem sites</p> <p>Pursue infringements and prosecutions where there is sufficient information to support such action.</p>	Lead
	<p>Waste Management and Minimisation Bylaw</p> <p>Enforce the Waste Management and Minimisation Bylaw to ensure that all people in our District take responsibility for the proper disposal of their waste.</p>	Lead
Apply the latest proven and cost effective waste management and minimisation approaches.	<p>Hazardous Waste Management</p> <p>Small quantities (30kg or litres) of household hazardous waste will be accepted at the Katikati, Athenree and Te Puke centres. All waste must be accompanied by a completed household hazardous waste declaration form that can be ordered from Council customer services.</p>	Lead
	<p>Landfills</p> <p>Continue with our aftercare responsibilities for closed landfills at Athenree, Strang Road, Te Puke and Waihi Beach as required by the conditions of resource consent. Landfill facilities and user-pays drop-off sites for specific waste are provided by the private sector.</p>	
	<p>Trial and pilot schemes</p> <p>Unmanned recycling stations in District.</p>	Facilitate/Partner/Lead
	<p>Kerbside services</p> <p>Food scraps collection (for urban areas) to address the biggest component of household waste.</p>	Lead

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 276) of the existing Long Term Plan 2018-2028 - *Solid waste activity*

GOAL	OUR APPROACH	OUR ROLE
To collect information to enable informed decision making.	<p>Solid Waste Analysis Procedure Undertake regular solid waste audit procedure which will follow the Ministry for the Environment (MfE) Solid Waste Analysis Protocol (SWAP) ¹</p>	Lead
	<p>Monitoring and target setting Set targets for:</p> <ul style="list-style-type: none"> • Business waste minimisation • Waste free parenting & living • Pare kore • Kerbside recycling. 	Lead
	<p>Kerbside services</p> <ul style="list-style-type: none"> • Require accurate and regular data from the contractor on waste volumes, put-out rate, rates of contamination, and other information as necessary. 	Lead/Partner
To create benefit for our community.	<p>Community waste initiatives</p> <p>(a) Provide grants to community groups interested in establishing local waste management initiatives that adopt environmentally sound practices.</p>	Partner/Advocate/Facilitator
	<p>(b) Support community organisations in their applications to appropriate funding sources to establish new community waste initiatives.</p>	Partner/Advocate
	<p>Events and promotions</p> <p>National promotions</p> <p>(a) Assist in the promotion of national campaigns that contribute to the goals for solid waste by providing community group contacts and local administrative support.</p>	Partner
	<p>Recognition of community actions</p> <p>(b) Advocate for the introduction of local awards to recognise outstanding contributions and innovations by communities and businesses to achieving our solid waste goals.</p>	Advocate
	<p>Mobile recycling and waste services</p> <p>(c) Provide event organisers with a resource kit to encourage waste reduction and recycling at major events in line with the Western Bay of Plenty Sub-regional Events Strategy.</p>	Advocate
	<p>Design principles for new developments</p> <p>Eco-design principles result in well-planned, well-executed and sustainable developments. We support the application of eco-design principles in developments when opportunities are available and will consider the inclusion of these principles in Council plans.</p>	Facilitator

¹It should be noted that the SWAP may not be required when a Council contracted kerbside recycling and rubbish collection is implemented as Council will be able to use other methods such as weighing trucks.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 277) of the existing Long Term Plan 2018-2028 - Solid waste activity

WHAT WE ARE PLANNING TO DO

All information from 2020- 2028 includes an adjustment for inflation.

PROJECT NUMBER	PROJECT NAME	\$'000									
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
318601	District Solidwaste Waste Minimisation Funding Pool	130	133	136	139	143	147	150	166	171	175
318605	Alternative Recycling and Rubbish Collection	25	-	-	-	-	-	-	-	-	-
318606	Envirohub	20	21	21	-	-	-	-	-	-	-
319902	District-wide Trade Waste Implementation	50	51	52	54	55	56	58	59	61	63
344401	Omokoroa Green Waste Facility / Recycling Centre	-	-	52	1,019	220	-	-	-	-	-
348504	Rural Recycling Drop Off Point	-	95	-	-	-	-	-	-	-	-
348501	Kerbside Waste Collection	-	-	-	3,957	4,053	4,156	4,260	4,374	4,496	4,621
348502	Kerbside Waste - Commercial Services	-	-	-	52	54	55	56	58	59	61
348503	Rural Recycling Drop Off Points	-	17	7	-	-	-	-	-	-	-

MAJOR PROJECTS PLANNED FOR 2018 - 2028

The introduction of Council contracted kerbside services in 2021/22 is a significant new component of the solid waste activity. This was the key component of the Long Term Plan Amendment adopted in June 2019.

The replacement of Omokoroa's Greenwaste facility includes a \$1.2m allocation towards adding a recycling centre to the relocated green waste facility.

The trial of a rural recycling drop-off point is a project for the activity.

Waste Minimisation Funding Pool

This pool of funding allocates \$1.8m over the duration of this plan.

Future projects include:

- Investigate a possible future transfer station near Omokoroa or Katikati.
- Investigate opportunities to partner with community groups to recover construction and demolition waste.

HOW OUR PLANS HAVE CHANGED

The timing and costs of some of our projects have been updated since we adopted our 2015 - 2025 Long Term Plan (LTP).

To see how our plans have changed click [here](#) for the complete list of the projects/programmes that have been revised or alternatively visit our website www.westernbay.govt.nz.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 278) of the existing Long Term Plan 2018-2028 - Solid waste activity

HOW WE WILL TRACK PROGRESS TOWARDS OUR GOALS

OUTCOME

Effective waste management practices that minimise waste to landfill and encourage efficient use of resources to reduce environmental harm.

GOAL	WE'LL KNOW WE'RE MEETING OUR GOAL IF	TARGET					
		2017	2019	2020	2021	2022-24	2025-28
<p>Reduce and recover more waste.</p> <p>Apply the latest proven and cost effective waste management and minimisation approaches.</p> <p>To collect information to enable decision making.</p> <p>To create benefit for our community.</p>	<p>Key Performance Measure Percentage of actions identified in the Solid Waste Action Plan for the year that have been completed. This identifies the total annual actions required for this strategy. Actions are required within specification and budget.</p>	100%	≥97%	≥97%	≥97%	≥97%	≥97%
	<p>Key Resident Measure Level of customer satisfaction with household rubbish disposal methods.</p>	79%	≥80%	≥80%	≥80%	≥80%	≥80%
	<p>Supporting Measures Number of initiatives funded by the Ministry for the Environment Waste Minimisation</p>	1	≥1	≥1	≥1	≥1	≥1
	<p>Percentage of waste recycled or recovered as estimated by solid waste two yearly audit. The audit will be undertaken as per the Solid Waste Analysis protocol issued by the Ministry for the Environment</p>	New	≥33%	No audit	≥45%	≥47%	≥48%

HOW WE WILL TRACK PROGRESS - LEVELS OF SERVICE

WHAT WE PROVIDE	WE'LL KNOW WE'RE MEETING THE SERVICE IF	TARGET					
		2017	2019	2020	2021	2022-24	2025-28
<p>All Council-owned solid waste facilities' including closed landfills, meet environmental standards.</p>	Number of abatement / infringement notices issued.	0	0	0	0	0	0
<p>Provide and maintain drop-off recycling services.</p>	Number of greenwaste and/or recycling facilities provided.	4	≥4	≥4	≥4	≥4	≥4
<p>Assist in the provision of opportunities for the removal of hazardous waste.</p>	Number of hazardous waste drop off points.	3	3	3	3	3	3

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 279) of the existing Long Term Plan 2018-2028 - *Solid waste activity*

KEY ASSUMPTIONS

ASSUMPTION	RISK	
Council will undertake an increased role in waste management	Council's waste management role will change during the period of this LTP, primarily through the procurement and management of kerbside collections. Council's future role may also be to oversee the development of a transfer station.	Poorly managed change can result in increased costs and project delays, and/or community discontent with the process.
Solid waste generation rate, including diverted materials	An estimated 640kg per year of residential municipal solid waste will be generated per household, reducing over ten years.	Progress towards waste minimisation is not achieved. Without tangible action there is a potential for more waste to go to landfill.
Solid waste environmental consciousness profile	Communities in the Western Bay district are more conscious of the environmental impact of their actions. Communities are demonstrating an increasing willingness to reduce this acknowledged impact.	Council is unable to keep up with the increased environmental awareness and is slow to meet community expectations.
Recycling facilities are already reaching capacity.		
Waste Minimisation Act	The Waste Minimisation Act was passed in September 2008. The Act provides for, among other things, additional funding through a waste levy to be collected on waste delivered to landfill sites and applied to waste minimisation activities and product stewardship schemes.	Change to the Act could result in reduced funding or the elimination of the waste levy. This may lead to additional costs or a reduction in the services offered.
Waste Management and Minimisation Plan	Council will continue to have an up to date Waste Management and Minimisation Plan as required by section 41 of the Waste Minimisation Act 2008.	If the WMMP is not updated every 6 years funding from the Waste Levy may be at risk.
Solid waste changes in technology	Technology could potentially reduce operational and disposal costs and reduce impacts on the environment.	Innovative technologies may increase costs in the short term if economies of scale cannot be easily achieved.

DID YOU KNOW...

Weights for whiteware on average/per piece:

- Dishwasher - 40kg
- Refrigerator - 80kg
- Oven/stove - 75kg
- Dryer - 32kg
- Microwave - 10kg
- Washing Machine - 45kg

Total percentage by weight of recyclables from Katikati & Waihi Beach Recycling Centres:

- Glass - 70%
- Paper - 17%
- Plastic - 4%

Total percentage by weight of recyclables from Te Puke Recycling Centres:

- Glass - 48%
- Paper - 28%
- Plastic - 4%

Average weights for recyclable material per loose cubic metre

- On average: Kg/m³
- Glass: 220kg (Source: Recyclonomics)
- Plastics: 25kg (Source: Recyclonomics + averages)
- Cardboard: 90kg (Source: Recyclonomics)
- Paper: 160kg (Source: Full Circle)
- Aluminium: 30kg (Source: Recyclonomics)
- Steel cans: 90kg (Source: CMA recycling)
- Solid steel: 700kg (Source: CMA recycling)
- Food waste - 500g

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 280) of the existing Long Term Plan 2018-2028 - *Solid waste activity*

SIGNIFICANT EFFECTS OF PROVIDING THIS ACTIVITY

WELL-BEING	POSITIVE	NEGATIVE	HOW WE ARE ADDRESSING THESE EFFECTS
Social	<ul style="list-style-type: none"> ✓ Providing recycling facilities and kerbside services promotes environmental consciousness. ✓ Community and school involvement in programmes. ✓ Better awareness of waste minimisation methods fosters improved community health, safety and well-being. ✓ Community participation in services and events provides positive social feedback. 	<ul style="list-style-type: none"> ✗ Under-provision of recycling facilities fails to promote a positive shift in the community's attitude to waste. 	<ul style="list-style-type: none"> • Each main urban community in our District has greenwaste and/or recycling facilities. • We will introduce a Council contracted kerbside service and rural recycling drop-off points to encourage recycling and diversion.
Environmental	<ul style="list-style-type: none"> ✓ The hazardous waste collection removes household quantities potentially harmful substances. ✓ Protection and enhancement of our District's environment. 	<ul style="list-style-type: none"> ✗ Landfill sites can create leachate that infiltrates groundwater and gases that are discharged into the environment. ✗ Collection services can lead to visual pollution on roadsides. 	<ul style="list-style-type: none"> • We will continue to manage and monitor the closed landfill sites to meet compliance with Resource Consent conditions. • We will not develop additional landfill sites. • We will continue to license and monitor waste collection operators. • We will implement a Council contracted kerbside service.
Economic	<ul style="list-style-type: none"> ✓ Provision of user-pay services ensures that the generator of waste pays for the provision of the service. 	<ul style="list-style-type: none"> ✗ User-pays can lead to illegal dumping of rubbish to avoid payment. ✗ Financial cost of recycling and disposal services. The cost of recycling services is affected by the world markets for recyclable materials, for example glass and plastic. 	<ul style="list-style-type: none"> • We monitor trends in these markets and revise the expected costs of our recycling services through the Annual Plan or Long Term Plan processes. These cost are weighed against the environmental benefits of recycling. • The provision of kerbside services and a trial for a rural recycling drop off point will make recycling more accessible.
Cultural	<ul style="list-style-type: none"> ✓ Waste disposal services protect culturally sensitive Māori land and water resources. 	<ul style="list-style-type: none"> ✗ Waste entering water bodies affects the mauri of the environment. 	<ul style="list-style-type: none"> • We will continue to take enforcement action against fly dumping.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter three (page 281) of the existing Long Term Plan 2018-2028 - *Solid waste activity*

COUNCIL'S ADDITIONAL ASSET REQUIREMENTS

SOLID WASTE

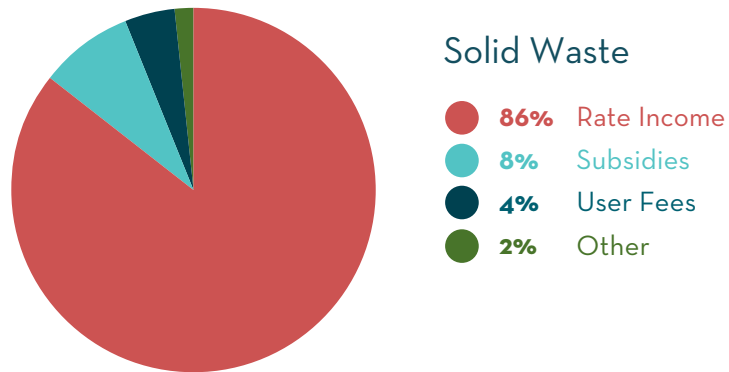
All information from 2020-2028 includes an annual adjustment for inflation.

CAPITAL EXPENDITURE	\$'000									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
To meet additional demand (capacity for future residents - growth)	-	-	52	1,019	220	-	-	-	-	-
To improve the level of service	-	95	-	-	-	-	-	-	-	-
To replace existing assets (renewals)	-	-	-	-	-	-	-	-	-	-
Total capital expenditure	-	95	52	1,019	220	-	-	-	-	-

WHERE THE MONEY COMES FROM

Please refer to Chapter 5 'Policies, Summaries & Statements' for the Revenue and Financing Policy for solid waste.

FUNDING SOURCES FOR SOLID WASTE 2018/19



AMENDED LONG TERM PLAN 2018-2028

Taken from chapter five (page 446) of the existing Long Term Plan 2018-2028 - *Summary of financial contributions policy section*

PROJECTED CAPITAL EXPENDITURE FOR GROWTH

COUNCIL ACTIVITY	FORECAST \$'000									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Transportation	9,103	5,970	4,023	7,193	2,524	2,944	11,566	4,550	9,256	14,171
Water supply	1,562	3,971	2,787	1,502	2,894	4,196	4,094	1,483	-	1,319
Communities	169	79	916	96	67	76	362	415	457	6,298
Recreation and leisure	3,032	2,168	946	1,630	831	644	3,257	3,189	1,576	660
Wastewater	280	4,584	-	2,468	-	1,352	3,130	474	207	2,005
Solid waste	-	95	52	1,019	220	-	-	-	-	-
Stormwater	2,000	3,008	2,648	-	1,044	2,096	116	2,052	-	-
Economic	460	929	690	387	778	353	363	373	384	396

FINANCIAL CONTRIBUTIONS SOUGHT

COUNCIL ACTIVITY	FORECAST \$'000									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Transportation	2,113	2,671	2,876	2,942	3,011	3,141	3,220	3,304	3,394	3,486
Water supply	1,203	1,505	1,641	1,680	1,721	1,525	1,563	1,605	1,650	1,696
Recreation and leisure	2,130	2,173	2,297	2,346	2,396	2,260	2,312	2,367	2,424	2,487
Wastewater	2,010	1,885	1,952	1,998	2,047	2,179	2,233	2,293	2,357	2,423
Stormwater	1,140	1,351	1,476	1,511	1,547	1,566	1,604	1,647	1,693	1,741
Natural environment	191	221	229	-	-	-	-	-	-	-
Total	8,786	9,806	10,471	10,477	10,722	10,671	10,933	11,217	11,518	11,833

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter four (page 300) of the existing Long Term Plan 2018-2028 - Funding statement section

WESTERN BAY OF PLENTY DISTRICT COUNCIL

SUMMARY FUNDING STATEMENT 2018 - 2028

FOR THE YEARS ENDED 30 JUNE	ANNUAL PLAN	FORECAST										
	\$'000	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
General rates												
General rate	20,098	23,609	24,565	25,544	24,958	25,642	27,960	29,356	30,319	32,566	34,740	
Community Board rates	427	438	446	458	466	479	489	503	513	528	540	
Targeted rates												
Roading rate	13,978	13,209	13,917	14,269	14,597	15,041	15,320	15,691	16,356	16,530	16,989	
Environmental protection rate	936	732	956	976	997	1,019	1,042	1,067	1,092	1,118	1,146	
District library rate	1,651	1,600	1,682	1,771	1,856	1,936	2,023	2,087	2,156	2,269	2,371	
Service charges	22,574	23,018	24,172	25,232	28,102	29,029	29,894	30,891	31,656	32,925	33,455	
Capital contributions												
Financial contributions	10,020	8,786	9,806	10,471	10,477	10,722	10,671	10,933	11,217	11,518	11,833	
Subsidies	12,818	9,487	9,207	8,342	10,297	8,897	8,919	9,119	9,374	10,254	9,900	
Vested assets	2,240	2,240	2,292	2,342	2,397	2,453	2,515	2,577	2,645	2,718	2,793	
Other revenue												
Fees and charges	9,392	10,656	11,081	11,538	14,334	14,733	15,077	15,485	15,897	16,320	16,814	
Penalty revenue	1,200	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Other revenue	3,847	3,213	3,365	3,220	2,982	3,280	3,243	3,714	3,634	3,962	3,958	
Total operating revenue	99,182	97,990	102,488	105,164	112,463	114,231	118,152	122,422	125,860	131,708	135,538	
Other funding sources												
Loans	125,000	120,000	120,000	120,000	115,000	110,000	105,000	105,000	95,000	80,000	80,000	
Cash reserves and surpluses	(57,113)	(66,058)	(89,241)	(99,709)	(87,037)	(58,726)	(74,229)	(70,254)	(61,991)	(41,344)	(49,566)	
Total other funding sources	67,887	53,942	30,759	20,291	27,963	51,274	30,771	34,746	33,009	38,656	30,434	
Total sources of funds	167,070	151,932	133,247	125,454	140,426	165,504	148,923	157,168	158,869	170,363	165,972	
Less operating expenditure												
Operating costs	54,378	58,823	59,384	61,014	65,947	67,494	69,638	71,545	72,880	75,063	78,986	
Interest	7,800	8,000	8,000	7,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
Depreciation	20,174	20,807	22,189	23,329	24,509	25,744	26,999	28,696	30,187	31,874	33,308	
Total operating expenditure	82,352	87,630	89,573	91,343	96,456	99,239	102,637	106,241	109,067	112,937	118,293	
Other expenditure												
Capital expenditure	39,718	39,301	43,674	34,111	33,971	31,266	36,286	40,927	34,803	32,426	47,678	
Debt repayment	45,000	25,000	-	-	10,000	35,000	10,000	10,000	15,000	25,000	-	
Total other expenditure	84,718	64,301	43,674	34,111	43,971	66,266	46,286	50,927	49,803	57,426	47,678	
Total expenditure	167,070	151,932	133,247	125,454	140,426	165,504	148,923	157,168	158,869	170,363	165,972	
Operating surplus/(deficit)	16,832	10,359	12,915	13,820	16,007	14,992	15,515	16,181	16,794	18,771	17,245	

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter four (page 301) of the existing Long Term Plan 2018-2028 - Funding statement section

WESTERN BAY OF PLENTY DISTRICT COUNCIL

RECONCILIATION OF SUMMARY FUNDING IMPACT STATEMENT TO PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

FOR THE YEARS ENDED 30 JUNE	ACTUAL	ANNUAL PLAN	FORECAST										
	\$'000	\$'000	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Operating funding per funding impact statement	85,029	80,912	82,838	85,890	87,747	95,782	97,158	100,973	104,818	107,798	113,158	116,481	
Add: Subsidies and grants for capital expenditure	476	6,011	4,125	4,500	4,603	3,808	3,897	3,993	4,093	4,200	4,314	4,432	
Swap revaluation movement	-	-	-	-	-	-	-	-	-	-	-	-	
Financial contributions	10,993	10,020	8,786	9,806	10,471	10,477	10,722	10,671	10,933	11,217	11,518	11,833	
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-	-	
Revaluation adjustments	7,648	-	-	-	-	-	-	-	-	-	-	-	
Total	104,145	96,943	95,750	100,196	102,822	110,067	111,777	115,637	119,845	123,215	128,990	132,745	
Total revenue per statement of revenue and expense	107,728	99,182	97,990	102,488	105,164	112,463	114,231	118,152	122,422	125,860	131,708	135,538	
Less: Loss on shares adjustment	(76)	-	-	-	-	-	-	-	-	-	-	-	
Less: vested assets	3,658	2,240	2,240	2,292	2,342	2,397	2,453	2,515	2,577	2,645	2,718	2,793	
Total	104,145	96,943	95,750	100,196	102,822	110,067	111,777	115,637	119,845	123,215	128,990	132,745	
Variance	-	-	-	-	-	-	-	-	-	-	-	-	
Application of operating funding per funding impact statement	61,016	62,178	66,823	67,383	68,023	71,946	73,495	75,638	77,545	78,880	81,065	84,989	
Total expenditure per statement of revenue and expense	75,312	82,351	87,630	89,573	91,343	96,456	99,239	102,637	106,241	109,067	112,937	118,293	
Less: depreciation and amortisation	19,413	20,174	20,807	22,189	23,319	24,509	25,743	26,998	28,695	30,186	31,872	33,305	
Less: other adjustments	(5,117)	-	-	-	-	-	-	-	-	-	-	-	
Total	61,016	62,178	66,823	67,383	68,023	71,946	73,495	75,638	77,545	78,880	81,065	84,989	
Variance	-	-	-	-	-	-	-	-	-	-	-	-	

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter four (page 329) of the existing Long Term Plan 2018-2028 - *Prospective financial statements section*

WESTERN BAY OF PLENTY DISTRICT COUNCIL PROSPECTIVE STATEMENT OF FINANCIAL POSITION

FOR THE YEARS ENDED 30 JUNE	ANNUAL PLAN \$'000					FORECAST \$'000					
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Current assets											
Cash and cash equivalents	16,505	1,720	2,076	2,704	1,720	3,972	2,807	4,158	3,824	4,440	4,839
Trade and other receivables	10,912	10,872	11,516	11,726	11,924	12,066	12,326	12,715	12,941	13,484	13,754
Total current assets	27,417	12,592	13,591	14,430	13,644	16,038	15,133	16,872	16,766	17,924	18,593
Non-current assets											
Property, plant and equipment	1,296,228	1,347,642	1,405,250	1,452,077	1,501,001	1,549,253	1,605,370	1,668,544	1,728,033	1,789,677	1,870,955
Intangible assets	2,899	2,377	2,172	2,098	2,198	2,118	2,214	2,131	2,224	2,139	2,231
Investments	22,129	22,416	10,559	10,559	10,479	10,399	10,319	10,319	10,159	9,919	9,919
Total non-current assets	1,321,256	1,372,434	1,417,981	1,464,734	1,513,677	1,561,770	1,617,903	1,680,993	1,740,416	1,801,735	1,883,105
Total assets	1,348,674	1,385,026	1,431,572	1,479,163	1,527,321	1,577,807	1,633,036	1,697,866	1,757,182	1,819,659	1,901,698
Current liabilities											
Trade and other payables	13,614	14,295	14,353	14,455	14,458	14,671	14,970	15,234	15,412	15,715	16,271
Employee accruals	2,725	2,575	2,575	2,575	2,575	2,575	2,575	2,575	2,575	2,575	2,575
Other current liabilities	9,655	9,655	9,655	9,655	9,655	9,655	9,655	9,655	9,655	9,655	9,655
Provisions	312	312	312	312	312	312	312	312	312	312	312
Borrowings	25,000	-	-	10,000	35,000	10,000	10,000	15,000	25,000	-	25,000
Total current liabilities	51,306	26,837	26,896	36,997	62,000	37,213	37,512	42,776	52,955	28,257	53,813
Non-current liabilities											
Borrowings	100,000	120,000	120,000	110,000	80,000	100,000	95,000	90,000	70,000	80,000	55,000
Employee benefit liabilities	150	150	150	150	150	150	150	150	150	150	150
Provisions	208	350	342	334	326	318	310	302	294	286	278
Total non-current liabilities	100,358	120,500	120,492	110,484	80,476	100,468	95,460	90,452	70,444	80,436	55,428
Total liabilities	151,664	147,337	147,388	147,481	142,476	137,681	132,972	133,228	123,398	108,693	109,241
Net assets	1,197,010	1,237,689	1,284,185	1,331,682	1,384,845	1,440,126	1,500,064	1,564,638	1,633,783	1,710,967	1,792,457
Represented by											
Retained earnings	803,817	814,328	826,894	838,917	853,031	864,995	876,556	890,362	904,619	918,556	936,403
Restricted reserves	266	266	266	266	266	266	266	266	266	266	266
Council-created reserves	26,755	26,603	26,952	28,745	30,638	33,667	37,619	39,993	42,530	47,362	46,757
Asset revaluation reserve	366,172	396,492	430,073	463,755	500,910	541,198	585,623	634,016	686,368	744,783	809,031
Total public equity	1,197,010	1,237,689	1,284,185	1,331,682	1,384,845	1,440,126	1,500,064	1,564,638	1,633,783	1,710,967	1,792,457

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter four (page 330) of the existing Long Term Plan 2018-2028 - *Prospective financial statements* section

WESTERN BAY OF PLENTY DISTRICT COUNCIL PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE 2018-2028

FOR THE YEARS ENDED 30 JUNE	ANNUAL PLAN \$'000					FORECAST \$'000					
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenue from non-exchange transactions											
Fees and charges from activities	5,439	6,170	6,501	6,615	9,199	9,513	9,715	9,965	10,299	10,601	10,966
Rate income	64,670	67,998	71,273	74,238	76,910	79,383	83,118	86,512	88,976	93,202	96,554
Fines	245	253	283	342	348	372	333	341	302	307	314
Vested assets	2,240	2,240	2,292	2,342	2,397	2,453	2,515	2,577	2,645	2,718	2,793
Financial contributions	10,020	8,786	9,806	10,471	10,477	10,722	10,671	10,933	11,217	11,518	11,833
Subsidies and grants	12,818	9,487	9,207	8,342	10,297	8,897	8,919	9,119	9,374	10,254	9,900
Other revenue	617	360	368	375	383	392	401	410	420	430	441
Gains	-	-	-	-	-	-	-	-	-	-	-
Total revenue from non-exchange transactions	96,049	95,294	99,730	102,725	110,011	111,732	115,672	119,857	123,233	129,030	132,801
Revenue from exchanged transactions											
Finance income	1,280	779	792	413	413	413	413	413	413	413	413
Dividends	100	-	-	-	-	-	-	-	-	-	-
Rental Income	1,053	858	885	904	892	911	903	959	982	1,005	1,031
Other exchange revenue	700	1,058	1,082	1,121	1,148	1,176	1,165	1,193	1,233	1,260	1,294
Total operating revenue	99,182	97,990	102,488	105,164	112,463	114,231	118,152	122,422	125,860	131,708	135,538
Expenditure											
Other expenses	34,986	38,162	38,249	39,448	43,894	44,962	46,586	47,952	48,721	50,318	53,611
Personnel costs	19,390	20,662	21,135	21,576	22,052	22,533	23,052	23,594	24,159	24,747	25,378
Depreciation	19,926	20,375	21,763	22,928	24,108	25,364	26,615	28,328	29,813	31,515	32,941
Amortisation	248	432	426	401	401	380	384	368	374	359	367
Impairment expense	-	-	-	-	-	-	-	-	-	-	-
Finance costs	7,800	8,000	8,000	7,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Total operating expenditure	82,351	87,630	89,573	91,343	96,456	99,239	102,637	106,241	109,067	112,937	118,293
Share of associates retained surplus	-	-	-	-	-	-	-	-	-	-	-
Net surplus / (deficit)	16,832	10,359	12,915	13,820	16,007	14,992	15,515	16,181	16,794	18,771	17,245
Gains/(losses) on asset revaluations	24,893	30,319	33,580	33,678	37,151	40,284	44,420	48,389	52,347	58,410	64,243
Other assets at fair value through other comprehensive income	-	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	24,893	30,319	33,580	33,678	37,151	40,284	44,420	48,389	52,347	58,410	64,243
Total comprehensive income for the year	41,725	40,679	46,494	47,498	53,159	55,276	59,935	64,570	69,141	77,181	81,488

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter four (page 331) of the existing Long Term Plan 2018-2028 - *Prospective financial statements section*

WESTERN BAY OF PLENTY DISTRICT COUNCIL PROSPECTIVE STATEMENT OF CASH FLOWS 2018 - 2028

FOR THE YEARS ENDED 30 JUNE	ANNUAL PLAN \$'000					FORECAST \$'000					
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Cash flow from operating activities											
Cash will be provided from:											
Rates and services charges	59,433	63,906	66,478	69,410	71,815	74,298	77,673	80,876	83,294	87,169	90,580
Other revenue	2,214	1,886	2,059	2,028	2,041	2,174	2,135	2,228	2,299	2,362	2,429
Financial contributions	10,020	8,786	9,806	10,471	10,477	10,722	10,671	10,933	11,217	11,518	11,833
Sundry revenue	500	360	368	375	383	392	401	410	420	430	441
User fees	9,392	10,656	11,081	11,538	14,334	14,733	15,077	15,485	15,897	16,320	16,814
Subsidies and grants	12,818	9,487	9,207	8,342	10,297	8,897	8,919	9,119	9,374	10,254	9,900
Interest revenue - external	413	413	413	413	413	413	413	413	413	413	413
Regional Council rates	6,293	6,538	6,708	6,890	7,096	7,323	7,572	7,860	8,174	8,534	8,935
Total operating cash provided	101,083	102,032	106,120	109,467	116,856	118,952	122,861	127,324	131,088	136,999	141,344
Cash was applied to:											
Suppliers and employees	55,311	58,143	59,325	60,922	65,944	67,283	69,341	71,283	72,703	74,765	78,435
Interest on public debt	7,800	8,000	8,000	7,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Regional Council rates	6,293	6,538	6,708	6,890	7,096	7,323	7,572	7,860	8,174	8,534	8,935
Total operating cash applied	69,404	72,681	74,034	74,812	79,040	80,607	82,913	85,143	86,878	89,299	93,371
Net cashflows from operating activities	31,679	29,351	32,086	34,655	37,816	38,345	39,948	42,181	44,210	47,700	47,973
Cash flow from investing activities											
Cash will be provided from:											
Proceeds from sale of property, plant and equipment	85	85	87	89	91	92	95	97	99	101	104
Proceeds from sale of investments	35,000	80	11,857	-	80	80	80	-	160	240	-
Total investing cash provided	35,085	165	11,944	89	171	172	175	97	259	341	104
Cash will be spent on:											
Purchase of property, plant and equipment	39,718	39,301	43,674	34,111	33,971	31,266	36,286	40,927	34,803	32,426	47,678
Purchase of investments	320	-	-	-	-	-	-	-	-	-	-
Total investing cash applied	40,038	39,301	43,674	34,111	33,971	31,266	36,286	40,927	34,803	32,426	47,678
Net cashflows from investing activities	(4,953)	(39,136)	(31,731)	(34,022)	(33,800)	(31,093)	(36,112)	(40,831)	(34,544)	(32,085)	(47,574)
Cash flow from financing activities											
Cash will be provided from:											
Loans raised	20,000	20,000	-	-	5,000	30,000	5,000	10,000	5,000	10,000	-
Total financing cash provided	20,000	20,000	-	-	5,000	30,000	5,000	10,000	5,000	10,000	-
Cash will be spent on:											
Repayment of public debt	45,000	25,000	-	-	10,000	35,000	10,000	10,000	15,000	25,000	-
Total financing cash applied	45,000	25,000	-	-	10,000	35,000	10,000	10,000	15,000	25,000	-
Net cashflows from financing activities	(25,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	-	(10,000)	(15,000)	-
Net increase/(decrease) in cash held	1,726	(14,785)	356	631	(984)	2,252	(1,164)	1,350	(333)	615	399
Plus opening cash balance	14,779	16,505	1,720	2,075	2,706	1,721	3,972	2,808	4,158	3,825	4,441
Closing cash position	16,505	1,720	2,075	2,706	1,721	3,973	2,808	4,158	3,825	4,441	4,839

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter four (page 332) of the existing Long Term Plan 2018-2028 - *Prospective financial statements section*

WESTERN BAY OF PLENTY DISTRICT COUNCIL PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY 2018 - 2028

FOR THE YEARS ENDED 30 JUNE	ANNUAL PLAN \$'000					FORECAST \$'000					
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Accumulated funds at the start of the year	784,185	803,817	814,328	826,894	838,917	853,031	864,995	876,555	890,362	904,619	918,555
Net surplus for the year	19,632	10,511	12,566	12,022.71	14,114.02	11,964.34	11,560.39	13,806.63	14,256.97	13,936.37	17,847.29
Accumulated funds at the end of the year	803,817	814,328	826,894	838,917	853,031	864,995	876,555	890,362	904,619	918,555	936,403
Asset revaluation reserves at the start of the year	341,279	366,172	396,492	430,073	463,755	500,910	541,199	585,623	634,017	686,369	744,784
Revaluation of infrastructural assets	24,893	30,320	33,581	33,682	37,156	40,288	44,425	48,393	52,352	58,415	64,248
Asset revaluation reserves at the end of the year	366,172	396,492	430,073	463,755	500,910	541,199	585,623	634,017	686,369	744,784	809,032
Council reserves at the start of the year	29,822	27,021	26,869	27,218	29,011	30,904	33,932	37,885	40,259	42,796	47,628
Movements during the year	(2,802)	(152)	349	1,793	1,893	3,028	3,953	2,374	2,536	4,832	(605)
Council reserves at the end of the year	27,021	26,869	27,218	29,011	30,904	33,932	37,885	40,259	42,796	47,628	47,023
Equity at the end of the year	1,197,009	1,237,689	1,284,184	1,331,682	1,384,845	1,440,126	1,500,064	1,564,638	1,633,783	1,710,967	1,792,457

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter four (page 333) of the existing Long Term Plan 2018-2028 - *Prospective financial statements section*

WESTERN BAY OF PLENTY DISTRICT COUNCIL

RECONCILIATION BETWEEN SUMMARY FINANCIAL FORECASTS AND PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

FOR THE YEARS ENDED 30 JUNE	ANNUAL PLAN \$'000		FORECAST \$'000								
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total operating revenue											
Activity summary financial forecast statements											
Representation	419	430	514	449	457	551	479	493	503	518	529
Planning for the future	13	13	13	13	13	14	14	14	15	15	15
Communities	3,013	2,390	2,455	2,505	2,646	2,742	2,824	2,985	3,010	3,140	3,253
Recreation and leisure	2,312	3,234	3,125	3,120	3,156	3,226	3,099	3,210	3,293	3,975	3,466
Regulatory services	5,306	6,033	6,260	6,510	6,731	6,913	7,021	7,195	7,400	7,608	7,880
Transportation	27,350	25,040	26,850	27,663	27,326	28,070	28,757	29,441	30,465	31,057	31,890
Water supply	12,130	11,891	12,721	13,281	13,830	14,244	14,450	14,894	15,255	15,624	16,000
Stormwater	5,552	5,686	6,123	6,403	6,685	6,887	7,074	7,287	7,508	8,101	7,967
Natural environment	533	645	687	706	488	500	512	525	539	554	570
Wastewater	16,123	13,313	13,124	13,751	14,393	14,875	15,377	15,816	16,218	16,683	17,156
Solid waste	1,316	1,407	1,502	725	7,441	5,999	5,955	6,131	6,335	6,536	6,746
Economic	297	324	332	340	349	358	368	379	390	401	413
Support services	4,367	4,133	4,030	4,148	2,867	3,339	3,787	4,414	4,596	5,606	6,781
Total operating revenue	78,731	74,539	77,737	79,615	86,382	87,720	89,718	92,783	95,527	99,819	102,668
Total operating revenue per prospective statement of comprehensive revenue and expense	99,182	97,990	102,488	105,164	112,463	114,231	118,152	122,422	125,860	131,708	135,538
Variance	(20,451)	(23,451)	(24,751)	(25,549)	(26,081)	(26,511)	(28,434)	(29,639)	(30,334)	(31,889)	(32,870)
General rate allocated to activities	(19,362)	(22,261)	(23,517)	(24,241)	(24,689)	(25,068)	(26,926)	(28,082)	(28,697)	(30,175)	(31,094)
Environmental protection rate allocated to activities	(1,089)	(1,190)	(1,234)	(1,308)	(1,393)	(1,443)	(1,508)	(1,557)	(1,636)	(1,714)	(1,776)
Total allocations	(20,451)	(23,451)	(24,751)	(25,549)	(26,081)	(26,511)	(28,434)	(29,639)	(30,334)	(31,889)	(32,870)

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter four (page 333) of the existing Long Term Plan 2018-2028 - *Prospective financial statements* section

WESTERN BAY OF PLENTY DISTRICT COUNCIL

RECONCILIATION BETWEEN SUMMARY FINANCIAL FORECASTS AND PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

FOR THE YEARS ENDED 30 JUNE	ANNUAL PLAN \$'000		FORECAST \$'000									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Total operating expenditure												
Activity summary financial forecast statements												
Representation	3,031	3,773	3,491	3,578	4,056	3,808	3,943	4,347	4,033	4,146	4,734	
Planning for the future	2,060	2,479	2,395	2,433	2,323	2,496	2,531	2,538	2,655	2,769	2,706	
Communities	6,540	7,297	7,419	7,607	7,941	8,176	8,483	8,802	9,082	9,445	9,818	
Recreation and leisure	6,320	7,179	7,832	8,960	8,797	9,322	9,824	10,932	11,492	12,304	13,083	
Regulatory services	7,449	8,711	8,880	9,034	9,328	9,528	9,904	10,119	10,409	10,758	11,118	
Transportation	20,794	19,365	19,999	20,521	20,783	21,403	21,765	22,031	22,930	23,430	23,982	
Water supply	11,158	12,416	12,851	13,576	14,039	14,488	15,134	15,678	16,199	16,700	16,815	
Stormwater	3,963	4,358	4,524	4,738	5,021	5,053	5,290	5,542	5,477	5,563	5,441	
Natural environment	791	900	909	940	958	979	1,015	1,035	1,041	1,082	1,106	
Wastewater	13,337	12,998	13,180	13,594	13,714	13,938	13,992	14,039	13,927	13,869	15,109	
Solid waste	2,042	1,919	2,127	2,137	6,153	6,281	6,447	6,570	6,753	6,930	7,077	
Economic	648	708	733	752	777	819	878	922	985	1,041	1,122	
Support services	4,218	5,528	5,232	3,471	2,568	2,947	3,432	3,685	4,083	4,902	6,183	
Total operating expenditure	82,351	87,630	89,573	91,343	96,456	99,239	102,637	106,241	109,067	112,937	118,293	
Total operating expenditure per prospective statement of comprehensive revenue and expense	82,351	87,630	89,573	91,343	96,456	99,239	102,637	106,241	109,067	112,937	118,293	
Variance	-	-	-	-	-	-	-	-	-	-	-	
Net surplus per prospective statement of comprehensive revenue and expense	16,832	10,359	12,915	13,820	16,007	14,992	15,515	16,181	16,794	18,771	17,245	
Other comprehensive revenue and expense												
Gains/(losses) on asset revaluation	24,893	30,319	33,580	33,678	37,151	40,284	44,420	48,389	52,347	58,410	64,243	
Total other comprehensive revenue and expense for the year	24,893	30,319	33,580	33,678	37,151	40,284	44,420	48,389	52,347	58,410	64,243	
Total comprehensive revenue and expense for the year	41,725	40,679	46,494	47,498	53,159	55,276	59,935	64,570	69,141	77,181	81,488	

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter five (page 417) of the existing Long Term Plan 2018-2028 - *Revenue and financing policy section*

SOLID WASTE

COMMUNITY OUTCOME

Effective waste management practices that minimise waste to landfill and encourage efficient use of resources to reduce environmental harm.

GOALS

- Reduce and recover more waste.
- To create benefit for our community.
- Apply the latest proven and cost effective waste management and minimisation approaches.
- To collect information to enable decision making.

DISCUSSION / RATIONALE

Education, promotion of waste minimisation benefits, planning for and monitoring waste benefits our district as a whole. When individuals make use of education and information on waste and hazardous waste issues the community benefits as a result.

If the remediation and monitoring of closed landfills were not undertaken it would affect the community as a whole, through downstream effects on the environment.

The existence of greenwaste and recycling facilities will benefit those in the local area.

If convenient facilities are not provided to dispose of greenwaste it may be more likely that it will be illegally dumped and may result in increased enforcement and regulatory costs for the whole community.

It is sometimes possible to identify individuals who are illegally dumping cars and other rubbish. They may be prosecuted.

Individuals using greenwaste and recycling facilities can be identified and charged for the service.

Council wishes to encourage recycling and therefore chooses not to charge gate fees at its recycling drop off facilities.

Council also wishes to consolidate its revenue collection for this activity by geographical area of benefit and has chosen to combine targeted rates for greenwaste and recycling with targeted rates for landfill remediation and monitoring where facilities are available.

The life of greenwaste and recycling assets is estimated at 25 years. Achieving a cleaner environment benefits future generations through not leaving a legacy of waste.

Illegal dumping and littering requires cleaning up which increases costs. Offenders often cannot be identified.

We have a responsibility to ensure that remediation and monitoring of closed landfills continues.

As of 2020/21 year onwards:

Council's increased role in kerbside service delivery through the Council contracted collection of rubbish, recycling, glass and food scraps (urban areas) (2021/2022 onwards). These services benefit those households using the service. A targeted rate on the geographic area of benefit where the services are available, reflects the access to services. For rubbish collection user fees and charges are more appropriate, as those that create more waste are clearly identifiable and can be directly charged. Using fees and charges for rubbish collections also helps to encourage the reduction of waste to landfill and the utilisation of recycling options.

FUNDING APPROACH

Capital expenditure excluding renewals

Initially financed by loans and serviced from solid waste targeted rates (uniform annual charges) over the applicable area of benefit (currently Eastern, Western and Omokoroa).

Waste minimisation levy received from the Ministry of the Environment to fund waste minimisation activities.

Operational, maintenance and renewals expenditure

Provided from:

- Environmental protection rate to fund District-wide operational expenditure
- Area of benefit targeted rates uniform annual charges (Eastern and Western) and user fees to fund renewals and all operating, maintenance and financing costs of closed landfills, green waste and recycling centres
- Waste Minimisation levy to fund waste minimisation activities
- User fees, area of benefit targeted rates to fund renewals of capital and all operational, maintenance and financing costs of Omokoroa greenwaste facility.
- User fees for kerbside rubbish collections
- Area of benefit targeted rates for service availability, for kerbside recycling, glass, and food scraps (urban areas) collections.

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter five (page 464) of the existing Long Term Plan 2018-2028 - Activity funding impact statement section

WESTERN BAY OF PLENTY DISTRICT COUNCIL: FUNDING IMPACT STATEMENT 2018-2028 (WHOLE OF COUNCIL)

All information from 2020-2028 includes an adjustment for inflation and the annual plan figures have been revised for all group of activities.

FOR THE YEARS ENDED 30 JUNE	ANNUAL PLAN \$'000					FORECAST \$'000					
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Sources of operating funding											
General rates, uniform annual charges, rates penalties	22,066	25,556	26,507	27,773	26,988	27,857	30,188	31,983	32,810	35,342	37,450
Targeted rates	42,586	42,425	44,750	46,446	49,905	51,521	52,934	54,545	56,189	57,891	59,143
Subsidies and grants for operating purposes	6,807	5,362	4,706	3,739	6,490	5,000	4,926	5,026	5,174	5,940	5,468
Fees and charges	5,458	6,470	6,708	6,971	9,562	9,804	9,974	10,211	10,479	10,753	11,095
Interest and dividends from investments	100	-	-	-	-	-	-	-	-	-	-
Local authority fuel tax, fines, infringement fees and other receipts	3,895	3,025	3,219	2,816	2,837	2,978	2,949	3,050	3,131	3,204	3,282
Total operating funding (A)	80,912	82,838	85,890	87,745	95,782	97,160	100,970	104,814	107,784	113,131	116,438
Applications of operating funding											
Payments to staff and suppliers	54,346	58,416	59,383	61,023	65,549	67,452	69,555	71,152	72,880	75,065	78,506
Finance costs	7,800	8,000	8,000	7,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Other operating funding applications	32	408	-	-	397	44	83	393	-	-	483
Total applications of operating funding (B)	62,178	66,823	67,368	68,023	71,946	73,495	75,638	77,545	78,880	81,065	84,989
Operating funding - surplus/(deficit) (A-B)	18,734	16,015	18,507	19,722	23,836	23,665	25,332	27,269	28,904	32,066	31,449
Sources of capital funding											
Subsidies and grants for capital expenditure	6,011	4,125	4,500	4,603	3,808	3,897	3,993	4,093	4,200	4,314	4,432
Development and financial contributions	10,020	8,786	9,806	10,471	10,477	10,722	10,671	10,933	11,217	11,518	11,833
Increase/(decrease) in debt	2,066	10,138	11,124	1,020	(2,347)	(4,081)	150	911	(7,079)	(10,739)	(741)
Gross proceeds from sale of assets	85	85	87	89	91	92	95	97	99	101	104
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total Sources of capital funding (C)	18,182	23,135	25,517	16,183	12,028	10,630	14,908	16,034	8,437	5,195	15,627
Applications of capital funding											
Capital Expenditure											
• to meet additional demand	11,988	17,444	20,913	12,134	14,369	8,433	11,738	22,966	12,616	11,962	24,933
• to improve the level of service	13,665	9,112	9,428	9,412	9,403	11,874	15,596	8,671	9,519	8,634	6,551
• to replace existing assets.	14,064	12,746	13,333	12,564	10,199	10,958	8,952	9,291	12,667	11,831	16,194
Increase/(decrease) in reserves	(2,802)	(152)	349	1,793	1,893	3,028	3,953	2,374	2,536	4,832	(605)
Increase/(decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	36,916	39,150	44,023	35,904	35,864	34,294	40,239	43,301	37,339	37,258	47,073
Capital funding - surplus/(deficit) (C-D)	(18,734)	(16,015)	(18,507)	(19,722)	(23,836)	(23,665)	(25,332)	(27,269)	(28,904)	(32,066)	(31,449)
Funding balance ((A-B) + (C-D))	-	-	-	-	-	-	-	-	-	-	-

AMENDED LONG TERM PLAN 2018-2028

Taken from chapter five (page 475) of the existing Long Term Plan 2018-2028 - Activity funding impact statement section

WESTERN BAY OF PLENTY DISTRICT COUNCIL: FUNDING IMPACT STATEMENT 2018-2028 - SOLID WASTE

All information from 2020-2028 includes an adjustment for inflation.

FOR THE YEARS ENDED 30 JUNE	ANNUAL PLAN	FORECAST									
	\$'000	\$'000									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Sources of operating funding											
General rates, uniform annual charges, rates penalties	632	708	708	745	769	785	816	830	874	910	929
Targeted rates	1,024	1,110	1,247	1,299	2,934	3,042	3,153	3,268	3,387	3,510	3,638
Subsidies and grants for operating purposes	130	173	126	(709)	2,010	410	195	200	217	223	230
Fees and charges	82	90	94	99	2,461	2,513	2,566	2,621	2,677	2,735	2,794
Internal charges and overheads costs recovered	-	-	-	-	-	-	-	-	-	-	-
Local authority fuel tax, fines, infringement fees and other receipts	80	33	34	35	35	36	37	38	39	40	41
Total operating funding (A)	1,948	2,115	2,209	1,468	8,210	6,786	6,768	6,958	7,195	7,419	7,632
Applications of operating funding											
Payments to staff and suppliers	1,479	1,315	1,524	1,501	5,453	5,613	5,756	5,893	6,087	6,256	6,431
Finance costs	6	(8)	(18)	(19)	24	(42)	(61)	(84)	(113)	(147)	(188)
Internal charges and overheads applied	521	584	597	624	637	654	684	696	716	750	766
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	2,006	1,892	2,103	2,106	6,115	6,225	6,379	6,505	6,690	6,859	7,009
Operating funding - surplus/(deficit) (A-B)	(58)	223	107	(638)	2,095	560	389	452	505	560	623
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	59	(215)	(5)	703	(1,067)	(335)	(376)	(443)	(498)	(546)	(613)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total Sources of capital funding (C)	59	(215)	(5)	703	(1,067)	(335)	(376)	(443)	(498)	(546)	(613)
Applications of capital funding											
Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-
• to meet additional demand	-	-	-	52	1,019	220	-	-	-	-	-
• to improve the level of service	-	-	95	-	-	-	-	-	-	-	-
• to replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in reserves	2	9	6	13	9	6	13	9	6	14	10
Increase/(decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	2	9	101	65	1,028	226	13	9	6	14	10
Capital funding - surplus/(deficit) (C-D)	58	(223)	(107)	638	(2,095)	(560)	(389)	(452)	(505)	(560)	(623)
Funding balance ((A-B) + (C-D))	-	-	-	-	-	-	-	-	-	-	-

AUDIT OPINION

It's steady as we grow

Long Term Plan 2018-2028



Western Bay of Plenty
District Council



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Introduction

A photograph of an elderly man with a beard, wearing a light-colored cap and a textured sweater, sitting on a dark metal chair with ornate scrollwork. He is holding and reading a newspaper. The background is a blurred outdoor setting with a building and other people. The entire image is overlaid with a semi-transparent green filter. The text 'Introduction' is written in white, bold, sans-serif font on the left side of the image.

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GUIDE TO THIS PLAN

The Long Term Plan supporting information is divided into an introduction and five chapters.

INTRODUCTION

Here we introduce our District, explain why we are developing our Long Term Plan and what it includes.

CHAPTER 1 – OVERVIEW

The overview provides information on the key decisions made and mandatory reporting measures.

CHAPTER 2 – INFORMING OUR PLANNING

This chapter describes our approach to sustainable development and the principles that guide our decision-making and planning for the future. It also includes our Financial and Infrastructure Strategies.

CHAPTER 3 – ACTIVITIES

This chapter provides you with important information on our groups of activities. For each group of activities we describe the community outcome (key statement describing the community's vision for the future of the District) we want to achieve along with our goals which are more detailed outcomes and our approach, which is how we intend to reach each goal. Our approach may require us to have a particular role which is not always the same.

THE ROLES WE MAY HAVE:

LEAD	We are the principal decision-making authority
PARTNER	We will fund and carry out activities in formal partnership (including contracts) with other agencies
ADVOCATE	We will promote the interests of the community to other decision-making authorities
FACILITATOR	We will encourage others to be involved by bringing together interested parties
RESEARCH AND MONITORING	We will undertake research and monitoring in order to promote informed decision-making

For each group of activities you will find information about:

- What we provide
- Why we provide it (community outcomes)
- How we will achieve our community outcomes (goals, approach and role)
- What we are planning to do (projects and initiatives)
- How we will track progress towards our goals (performance measures)
- Key activity assumptions
- Effects of providing the activity
- What it will cost (summary financial forecast)
- Where the money comes from (funding sources).

MEASURING PROGRESS

We have developed measures to track progress towards our goals and community outcomes. We also have measures to track whether we're delivering our agreed levels of service for each group of activities. For each of these measures we show the latest actual results and set targets for the ten years of this Plan. Each year the results are published and discussed in our Annual Report, which covers the year to 30 June and is published in September or October of that year.

KEY ASSUMPTIONS

In planning for the long term we need to make assumptions about the future. Our assumptions underpin forecasts of demand for our services and our revenue. Some assumptions apply across all activities and are discussed in chapter two from page 28 (Key Strategic Assumptions for the Long Term Plan 2018-2028) or where an assumption is specific to a group of activities it is included there.

It is important to recognise the possibility that the assumption may turn out to be incorrect and to be clear about the potential consequences of assumptions being wrong. This risk is explained for each assumption.

EFFECTS OF PROVIDING THE ACTIVITY

Legislation requires us to identify the significant negative effects of each activity. We have broadened this analysis to include both positive and negative effects, to provide a more balanced picture of the impact of our activities on community well-being.

SUMMARY FINANCIAL FORECASTS AND ADDITIONAL ASSET REQUIREMENTS

The summary financial forecasts show expenditure and revenue forecasts for the ten years of the Plan, together with budgeted figures for 2018 for comparison.

The additional asset requirements show our planned capital expenditure for each activity, grouped according to the main driver of each project. It is important to note that although a project may be shown here as being for a single purpose, in reality it is likely to be for more than one purpose.

WHERE THE MONEY COMES FROM

For each activity, there is a short explanation of the main sources of funding. Full details of our funding rationale and approach for each activity are included in chapter five from page 390 (Overall Revenue and Financing Policy for each activity).

CHAPTER 4 – FINANCES

This chapter includes our Funding Impact Statement (including rates examples), prospective statements of financial position, changes in equity, reserve funds and schedule of fees and charges.

CHAPTER 5 – POLICIES, SUMMARIES AND STATEMENTS

This chapter includes our Overall Revenue and Financing Policy, various rates policies and significant accounting policies. You can also find in this chapter a summary of our Financial Contributions Policy.



OUR DISTRICT



OUR HISTORY

The Western Bay of Plenty has a long history of settlement by Māori. The western area of the District (Tauranga Moana) was occupied by the iwi of Ngati Ranginui, Ngaiterangi and Ngati Pukenga from the waka Takitumu and Mataatua. Te Arawa descendants from the waka Te Arawa inhabited much of the eastern area of the District and south to Rotorua.

Traders and missionaries were among the first European settlers who developed communities at Maketu and Tauranga. George Vesey Stewart founded Ulster settlements at both Katikati in 1875 and Te Puke in 1880. Tauranga, Te Puke and Katikati formed the nucleus for subsequent expansion of European pastoral farms. Te Puke and Katikati have grown steadily over the years and are the largest settlements in the District.

OUR PEOPLE

Western Bay of Plenty District is one of the faster growing areas in New Zealand with its current estimated population of just over 49,285 people expected to reach around 55,500 by 2033. Between the 2006 and 2013 censuses, the population of the District grew by 4.5%; it is estimated that the population will grow by 5.9% in the next five years. Most of this growth has come from migration from other parts of New Zealand.

AT A GLANCE

- Of the District's population 18% identify themselves as Māori, which is higher than the national average of 15%.
- 19% of residents in the District are over 65 years old, higher than the national average of 14%.
- Unlike the rest of New Zealand the most common family type in the District is couples without children (50%), reflecting the older age structure of the population.
- The average household size in the District is slightly lower at 2.6 than the national average of 2.7.
- In 2013 there were 16,941 occupied dwellings in the Western Bay of Plenty District, an increase of 1,284 dwellings or 8% compared with the 2006 Census.
- Overall the District has a lower level of socio-economic deprivation than the country as a whole.
- District residents had a lower than the national average personal income of \$26,300, compared to the national average income of \$28,500 in 2013.
- 70% of the District's residents own their own home, compared with 65% nationally.

OUR ENVIRONMENT

The Western Bay of Plenty District surrounds Tauranga, a fast-growing city of 115,000 people. The District covers 212,000 hectares of coastal, rural and urban areas. Almost half of the District is covered by forest, both planted (12.8%) and indigenous (35.4%) and a further 40% is pastoral land. Less than 1% of the total area of the District is urban and includes the townships of Waihi Beach, Katikati, Omokoroa, Te Puna, Te Puke and Maketu. Smaller rural settlements are at Paengaroa, Pongakawa and Pukehina in the east and at Kauri Point, Tanners Point, Ongare, Tuapiro and Athenree in the western part of the District.

The District has a warm, sunny climate with an average of 1,900 – 2,300 sunshine hours per year with moderate rainfall of 1,200 – 2,400 mm per year. This diverse landscape, combined with a favourable temperate climate, provides an area rich in resources such as indigenous flora and fauna, highly versatile soils, rivers and harbours.

The land of the Western Bay of Plenty faces north-east to the sea. To the west are the rugged bush-covered Kaimai Ranges. Numerous streams drain the Kaimais, flowing down through the hills and coastal lowlands, into the swampy estuaries and mudflats of the Tauranga Harbour.

In the east, the Kaituna River drains the lakes of Rotorua and Rotoiti into the Maketu Estuary and out to sea, while smaller streams drain the eastern District into the Waihi Estuary.

Matakana Island forms a natural barrier between Tauranga Harbour and the Pacific Ocean.

OUR ECONOMY

Agriculture and horticulture are the main economic drivers of the Western Bay of Plenty District and the greater Tauranga and Western Bay sub-region. These two primary sectors fuel a multitude of professional businesses and service industries, employing a diverse labour force. Our environment, soils and climate are not only attractive for agricultural production but are also a magnet for people wanting a relaxed outdoor lifestyle. We are close to the amenities of Tauranga, yet we retain a rural and small town atmosphere. Manufacturing, commerce and trades are also vital to the sub-region's economic growth.

Our District is three times more reliant on horticulture and agriculture for its economic output than New Zealand as a whole. This dependence presents challenges for the District, as well as opportunities. The outbreak of the kiwifruit vine disease Psa-V in November 2010 is an example of the risks associated with economic dependence on single crops.

OUR COUNCILLORS

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WHAT IS THE LONG TERM PLAN PROCESS?

The Long Term Plan (LTP) Consultation Document was adopted on 15 March 2018, and outlined the key issues, priorities and projects for the District over the next 10 years. The Consultation Document aimed to enable residents and stakeholders to participate in the development of the LTP by providing us with feedback on the key proposals. We started consulting on our LTP in early 2017 and since then we have held community conversations, workshops, drop-in meetings and encouraged online and hard copy submissions to ensure the feedback we received was from as broad a range of people in our community as possible. Our formal consultation period included five Have Your Say events held throughout the District. 419 submissions were received from residents and stakeholders during March - May 2018, which informed the decision-making on the LTP. The final plan was adopted on 28 June 2018.



WHAT IS THE LONG TERM PLAN?

The Long Term Plan (LTP) is essentially the District’s blueprint for the next 10 years. It sets Council’s direction for the future, and the projects and services that are planned to get us there - in line with Council’s legal obligations, infrastructure needs and community priorities. The LTP summarises the financial impact of these things, setting out our assumptions, what our expenditure will be and how it will be paid for.

Our Financial Strategy, sets out how we intend to be financially sustainable in the years to come so we can continue to provide quality services. A thirty year infrastructure strategy has also been developed to outline the significant issues facing our infrastructure (roads, stormwater, waste water and water supply) over this period and how we intend to address these issues including identification of other options.

The LTP also introduces our community outcomes, which are an expression of what we intend to achieve to promote well-being in the community.

The LTP is based on a set of assumptions about the future and is reviewed every three years to reflect changes in the District, the economy and the priorities of the community. In years two and three of the LTP we produce an Annual Plan that shows how we’re implementing the LTP. At the end of each year we produce an Annual Report which shows our financial results and the progress we’ve made against the LTP.



AUDIT OPINION



To the reader:

Independent auditor's report on Western Bay of Plenty District Council's 2018-28 Long-Term Plan

I am the Auditor-General's appointed auditor for Western Bay of Plenty District Council (the Council). Section 94 of the Local Government Act 2002 (the Act) requires an audit report on the Council's long-term plan (the plan). Section 259C of the Act requires a report on disclosures made under certain regulations. We have carried out this work using the staff and resources of Audit New Zealand. We completed our report on 28 June 2018.

Opinion

In my opinion:

- the plan provides a reasonable basis for:
 - long-term, integrated decision-making and co-ordination of the Council's resources; and
 - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and

- the disclosures on pages 19 to 24 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

Basis of opinion

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400: The Examination of Prospective Financial Information that were consistent with those requirements.

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

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;
- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;

- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

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

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures, and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

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

Independence

In carrying out our work, we complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1 (Revised); and
- quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended).

Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council.



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

