

TE KAHUI O POUTINI WESTLAND DISTRICT COUNCIL ANNUAL PLAN 2022/2023



Mayor and Chief Executive's Message

Tena Koutou

As we write this message, we are pleased to say that there is light at the end of the tunnel for Westland ratepayers and the rest of New Zealand as we enter what is hopefully a time of reset and recovery. The last two years have been challenging for everyone. We are thankful to re-enter the world with a 'new and improved' Westland.

Westland District Council used the past two years to improve and develop some of our assets with funding for Covid-19 recovery. Some of these projects were foreshadowed in earlier Long Term Plans. However, it would have been impossible to achieve them in such a short time frame and without cost to the ratepayer without additional funding. These improvements will make a difference to the community and the economy for years to come.

This document outlines the changes to our workplan and costs that the Council has budgeted for the second year of the Long Term Plan 2021-2031 (LTP). When Council developed the LTP, we were aware that there would be challenges meeting project deadlines. Lockdowns and the outbreak of the Omicron variant of Covid-19 reduced work capacity, and there continue to be supply chain issues. The large increase in the cost of living was unforeseen.

In reviewing the workplan, Council aims to keep rates and costs as affordable as possible while still providing the services requested by the community and those required by the central Government.

As the Council indicated in our LTP, uncertainties existed around the three waters infrastructure and the central Government's regulation of these activities. Council now has more certainty about the central Government's expectations; these are reflected in this Annual Plan.

When we consulted on the LTP in 2021 we advised ratepayers that the first three years of rate increases would be above the rates limit, reducing from year four. This remains the case but we have made adjustments to our current budgets to reduce the increase to almost half what we projected in the Long Term Plan for year 2. Council cannot provide high-quality services and meet the challenges of reforms without this funding. The situation has not changed and Council continues to face further reforms and cost increases. In light of this, we will take any opportunity to secure external funding wherever the Council is eligible.

Nā māua noa, nā



Bruce Smith, Mayor



Simon Bastion, Chief Executive

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Council's Strategic Direction

Westland District Council Vision

We work with the people of Westland to grow and protect our communities, our economy and our unique natural environment.

COMMITMENT TO WORKING WITH MANA WHENUA

Westland District Council is committed to Maori contribution to decision-making processes with special regard to the views of mana whenua of the Westland District; namely Poutini Ngāi Tahu (Te Rūnanga o Makaawhio and Te Rūnanga o Ngāti Waewae). This is set out in our Long Term Plan.

Community Outcomes

In the Long Term Plan, Council adopted a set of community outcomes that along with our Vision and Strategic Priorities guide our strategic direction.

Westland District has...

- A Diverse Economy
- A Sustainably Managed Environment
- Resilient Communities

You can find out more on [p 46](#) of our Long Term Plan.

Strategic Priorities

- Elderly Housing Strategy
- West Coast Wilderness Trail
- Waste Minimisation and Management Plan

In conjunction with Grey, Buller and the West Coast Regional Councils' we are developing the 'Te Tai o Poutini One District Plan'. This document will replace each Council's individual District Plan and will be the first to use the new national guidelines.

We will ensure that our strategy for Resource Management aligns with the outcomes of the Resource Management Act review.

The Planning Cycle and the Annual Plan



The Annual Plan and changes to the Long Term Plan

This year we are proposing to increase the rates 6.9%, which is less than the 12.5% increase indicated in the LTP. However, to do this in the short-term we are smoothing any rates increase into years 4 and 5, where the indicated increase was below our rates limit. Council cannot take this approach every year; smoothing rates is not a sustainable measure in the long-term. Eventually Council would be required to take out further loan funding for operational expenditure. According to our Revenue and Financing Policy, we can do this in exceptional circumstances but it is not the preferred method of funding operations. If we continue to apply smoothing processes, we also risk non-compliance with Local Government Funding Agency (LGFA) covenants, which would either preclude Council from borrowing from the LGFA or a review of Councils LGFA loans.

Council has reviewed the assumptions that we made in developing the Long Term Plan against the challenges that Council and the rest of the country are experiencing. Against this backdrop we have assumed that Council: will continue to deliver services at the same, if not better, level; discretionary funding will continue to be available; most ratepayers will be able to pay their rates. We have also reviewed the proposed projects and made changes to the budgets or moved projects into later years for further consideration or to seek further external funding.

The changes in this plan are a response to the current operational environment. A rapid rise in inflation means that it costs us more to undertake our day-to-day activities. Supply chain restrictions and staff shortages due to Covid-19 isolation rules are increasing project delivery times and costs to significantly more than original budgets. There is a shortage of skilled and experienced staff available for specific activities. Council must provide attractive remuneration to recruit the right people.

We now have a better understanding of some of the expectations from the Government's review of Three Waters. The budget for Drinking Water has been amended to accommodate these requirements. Based on our user-pays policy and increasing cost pressures, the fees and charges have been reviewed in full and increased in line with inflation, to accurately reflect the cost of provision, or create consistency across activities.

Summary of Key Changes

Responding to 3 waters regulation

In November 2021 the new water regulator Taumata Arowai took over responsibility for regulating 3 waters from the Ministry of Health. This forms part of the Government's overall review of Three Waters. In January 2022 Taumata Arowai started the consultation on a set of new draft drinking water quality regulations. Following a review of the feedback the new regulations will come into force in July 2022.

The new regulations mean that Council will need to spend additional money on new water monitoring equipment and treatment systems across Council's nine drinking water treatment plants. There will also be an increase in operational costs for chemicals and additional testing. We have made provision within the annual plan to budget for the necessary changes required to comply with the new regulations.

Operational Cost	\$	Capital Cost	\$
Drinking Water Monitoring	+ \$11,500	Monitoring Equipment	+ \$900,000
Drinking Water Repairs and Maintenance	+ \$138,000	Chlorination	+ \$125,000

The proposed establishment of the four governance entities does not impact on the 2022/2023 budget. Council does not support the reform but needs to consider how it could impact on our services in the long-term.

The Government has offered 'better off' funding to Councils when the governance entities are established. The Department of Internal Affairs released the criteria for funding in early April 2022. However as we do not know how our membership of the Communities for Local Democracy lobby group impacts any applications, this funding has not been considered in this budget.

Review of Fees and Charges

Many of the services and activities that we carry out benefit the whole district or particular communities and are charged for in general or community rates. However, some services or activities only benefit individual customers, for example building consents. In this case, we apply a fee or charge based on a user-pays approach. Setting fees and charges this way ensures a fair distribution of cost and keeps rates increases to a minimum as far as possible.

Based on this and the increasing cost pressures that we are facing, we have reviewed the fees and charges and many have increased in line with inflation at 6.9%. A full list is available on pp 36 – 53.

Changes in day-to-day revenue and expenses

Key changes* to day-to-day Council activities that impact on the budget and have a direct impact on rates include:

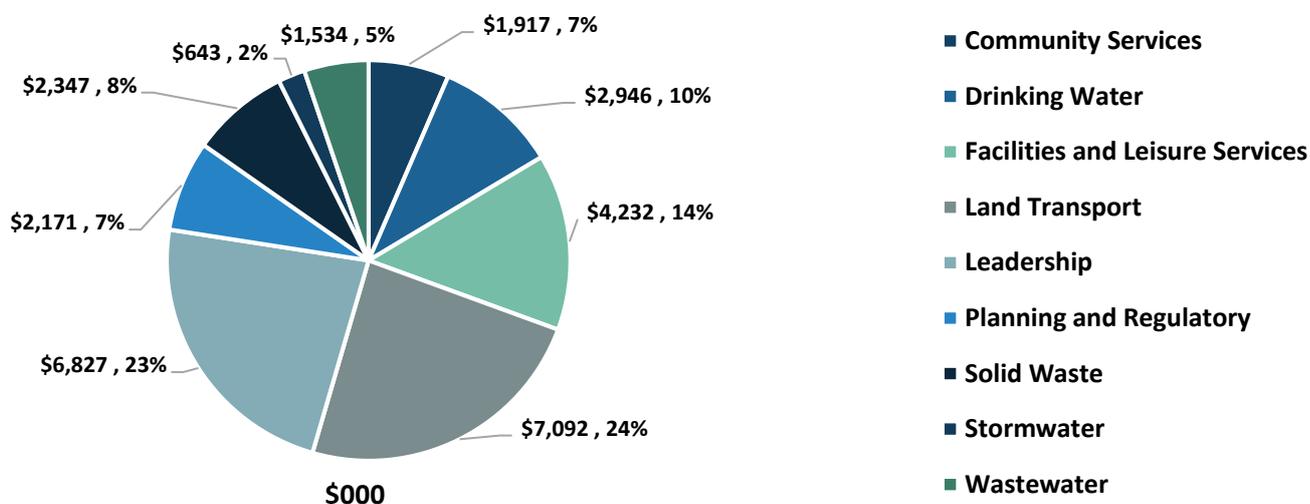
	All of Council Expenses		Specific Activities
- \$111,093	Interest – in the current year we are taking out fewer loans than forecast, which reduces the value that we are paying interest against, however this is somewhat offset by interest rates that are higher than forecast.	+ \$36,219	Parks and Reserves – Increased budget to undertake increased maintenance and beautification in the Hokitika area requested by elected members. New facilities in Kumara also require a greater level of maintenance.
+ \$30,583	Insurance - the cost of insurance premiums has gone up an average of 7.64% across Council activities. Council negotiates the best insurance rates possible but must carry insurance.	+\$18,316	West Coast Wilderness Trail – with increased use there are increasing maintenance costs. The cost of the management contract has also increased.
\$4,410,780	Revenue – Along with increased revenue from updating our fees and charges, we have also budgeted for increased revenue from lease income, rates penalties and trade waste. However, this is offset by lower revenue at the Franz Josef Landfill due to reduced tourism. We have also budgeted for increased grant revenue for public toilets.	+ \$86,612	Township Development – increasing township maintenance across the district including berm mowing, and kerb and crossing upgrades in Franz Josef.
		+\$219,213[^]	Drinking Water – Increased costs for electricity at treatment plants and increased cost of maintenance contracts. <i>[^]Includes costs to meet the new regulations outlined above.</i>
+ \$101,930	Remuneration – the budget for salaries and wages has increased to fund more staff to get our projects completed and to recruit and retain skilled and experienced staff in a highly competitive market.	+ \$43,987	Wastewater- condition assessments of the wastewater assets are being undertaken to improve Council’s understanding of the state of the assets so that we can improve the way we plan for maintenance.
+ \$341,931	Repairs & Maintenance – total costs across all activity groups have increased.	+ \$48,574	Stormwater – Ageing assets require more maintenance along with rising cost for materials.
+ 68,715	Software Licences – there are additional software licences required to continue to provide current levels of service.		

* Against the Year 2 plan in the LTP

Financial Summary

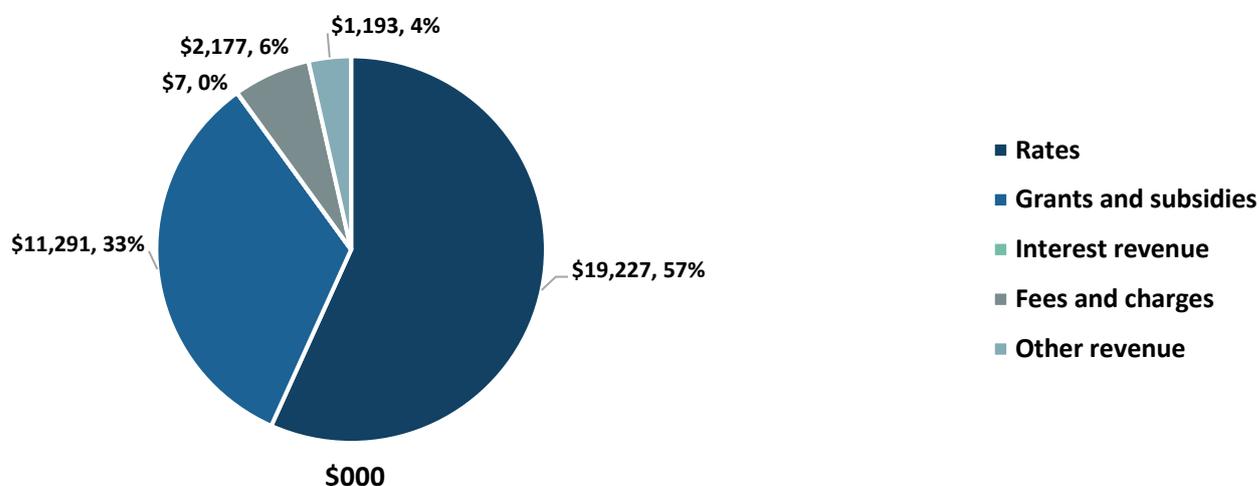
Total Expenditure

This graph shows what Council forecasts spending in operating expenditure for the day-to-day running of Council services and activities during the year (less internal overheads).



Total Revenue

Expenditure is paid for from a mix of rates, fees, interest and dividends on Council's investments, and external sources such as financial assistance from Government agencies (e.g. NZTA). The graph shows where forecast Revenue will come from in 2022/2023. These figures exclude rates remissions, write-offs and discounts, which are not included in the final comprehensive revenue and expenditure.



Other Key Forecast Numbers:

Borrowings:	\$35,759,064	Operating Revenue	\$33,895,454
Reserve Funds:	\$255,759,793	Operating Expenditure	\$29,451,856
Grants and Subsidies:	\$11,291,312	Capital Expenditure	\$25,521,912

Full details of Council's financial forecasts and statements for 2022/2023 can be found on pp 15 - 35.

Planned capital expenditure for 2022/2023

The list below represents the major projects and variances planned for the Annual Plan 2022/2023, based on and as adjusted from the LTP 2021-2031. The total figure represents all planned capital expenditure for that activity in 2022/2023.

Leadership

Activity Group	Project	LTP Y2	Annual Plan 2022/2023
Leadership	Council HQ – I-SITE fitout	-	\$60,920
Leadership	Council HQ Earthquake Strengthening	\$768,000	\$250,000
Leadership	Replacement of Vehicles	\$81,920	\$81,920
Leadership	Disaster Recovery servers	\$32,768	\$32,768
Leadership	Emergency Operations Centre	\$614,400	\$1,387,888
Leadership	Hannah’s Clearing Fire Station upgrade	\$71,680	\$71,680
Leadership	Civil Defence IT Kits	\$32,768	\$32,768
Corporate Services	IT - Equipment renewals	\$56,320	\$15,360
Corporate Services	IT - Offsite replication	\$40,960	\$40,960
All projects total		\$1,630,208	\$ 1,978,218

- Funding for the fit-out of the i-SITE has been carried forward from the 2021/2022 year.
- Funding to strengthen the Council Headquarters has been reduced by \$518,000.
- \$773,488 carried forward from the 2021/2022 year for the Emergency Operations Centre.
- Offsite replication is important to ensure Council’s services can continue to function in the event of a natural disaster or any event that would make our current environment inoperable. Copies of the software currently on our servers are hosted remotely in a secure environment.

Community Development

Activity group	Project	LTP Y2	Annual Plan 2022/2023
Township Development	Franz Josef Urban Revitalisation Plan	-	\$200,000
Township Development	Franz Heliport and carpark	-	\$175,000
Township Development	Lighting and Banners	-	\$90,598
Township Development	Hokitika Revitalisation Plan	-	\$100,000
All projects total		\$1,024	\$573,026

- Funding for Franz Josef Urban Revitalisation Plan, the Heliport and carpark is carried forward from 2021/2022.
- Infrastructure to improve the visual appeal of Hokitika with lighting and banners, includes carry over of \$45,598 from 2021/2022.
- \$100,000 has been included for further work under the Hokitika Revitalisation Plan.

Facilities, and Leisure Services

Activity group	Project	LTP Y2	Annual Plan 2022/2023
Cemeteries	Hokitika – upgrade and expansion*	\$10,240	\$22,168
Cemeteries	Ross – Berm Development*	\$5,120	\$26,390
Land and Buildings	Hokitika Industrial Heritage Park Infrastructure	-	\$80,000
Land and Buildings	Westland Racecourse master plan*	\$1,100,800	\$452,071
Land and Buildings	Westland Racecourse – Stormwater	-	\$896,000
Land and Buildings	Pakiwaitara Earthquake strengthening*	-	\$450,000
Museum	Archives upgrade	\$819,200	\$533,676
Museum	Digital Interactive	-	\$505,010
Museum	Carnegie Building Fitout*	\$614,400	\$709,390
Museum	Collections database software	-	\$38,828
Parks & Reserves	Heritage lights	-	\$57,848
Parks & Reserves	Westland Tourism Marketing Infrastructure	-	\$75,000
Parks & Reserves	Cass Square – Design & implementation*	\$76,800	\$146,800
Parks & Reserves	Cass Square – Pavilion	\$76,800	\$76,800
Parks & Reserves	Cass Square – Playground upgrade and rubber matting*	\$138,240	\$659,700
Parks & Reserves	Playground upgrades: <ul style="list-style-type: none"> • Haast • Kumara • Ross* • Whataroa 	\$6,144	\$96,144
Parks & Reserves	Whataroa Pavilion upgrade*	-	\$12,000
West Coast Wilderness Trail	Wainihinihi wet weather route bridge*	\$160,000	\$320,000
West Coast Wilderness Trail	Mahinapua Viewing Platform*	-	\$70,000
All projects total		\$7,605,248	\$8,435,755

*Includes carryovers of \$5,068,247 from the 2021/2022 year.

Maintenance and improvements to the district’s facilities and leisure services are a major focus for elected members in the 2022/2023 year. Proposed changes include:

- Increased funding to develop a new lower level site at Ross cemetery.
- Improved infrastructure to support development at the Hokitika Industrial Heritage Park, this includes wastewater and lighting infrastructure.
- Infrastructure signage to promote the Westland District.
- The budget for the Hokitika Racecourse improvements has been split into specified projects.
- A portion of the budget for the Carnegie building fit-out has been redirected to a project for Digitally Interactive displays. Work on the Cass Square playground and skate park has been delayed until the 2022/2023 year to complete design work and apply for external funding, which will offset pressure on future rates. Installation work could be done over winter / spring 2023 when facility usage is lower.
- The overall increase for the Westland Wilderness Trail is \$139,000 as the Wainihinihi wet weather route is offset by the deferral of \$218,000 of project costs for the Mahinapua bridges.

Land Transport

Project	LTP Y2	Annual Plan 2022/2023
Unsealed road metalling	\$256,000	\$165,868
Sealed road resurfacing	\$903,168	\$1,108,910
Drainage renewals	\$177,585	\$178,327
Sealed road pavement rehabilitation*	\$133,120	\$400,000
Bridge and structure renewals*	-	\$500,000
Structures Component Replacements*	\$512,000	\$451,790
Traffic services renewals*	\$136,656	\$144,736
Local road improvements*	\$112,640	\$295,000
Footpath renewals	\$72,704	--
Haast-Jackson Bay Road – Sealed road resurfacing*	\$153,000	\$300,000
Haast-Jackson Bay Road – Drainage renewals*	\$27,648	\$54,000
Haast-Jackson Bay Road – Sealed road pavement rehabilitation*	\$153,600	\$229,393
Haast-Jackson Bay Road – Bridge and structure renewals*	-	\$140,000
Haast-Jackson Bay Road – Traffic services renewals	\$10,240	\$10,000
Haast – Jackson Bay Road – Local Road improvements*	\$512,000	\$2,063,300
Haast-Jackson Bay Road – Structures component replacements*	\$148,480	\$150,000
All Projects Total	\$3,309,441	\$6,191,324

*Includes carryovers of \$2,420,647 from the 2021/2022 year.

All Land Transport projects have been adjusted to account for the final Waka Kotahi funding agreement from 2022 to 2024 inclusive, which was received after the Long Term Plan 2021/2031 was adopted.

Budgets for unsealed road metalling, sealed road resurfacing and footpath renewals have been reduced due to overspend in the 2021/2022 year.

Drinking Water

Project	LTP Y2	Annual Plan 2022/2023
Water Treatment Plant Chlorination*	-	\$125,000
Water Treatment Plants Monitoring Equipment*	-	\$900,000
Brickfield Reservoirs	\$92,160	\$92,160
Kumara Water Mains Replacement^	\$71,680	\$220,035
Fox Glacier upgrade to Drinking Water Standards NZ^	-	\$750,000
Harihari water mains replacement^	-	\$174,942
All Projects Total	\$194,560	\$2,332,582

*Includes projects to meet the new Drinking Water Standards as outlined on p7.

^Includes carryovers of \$1,143,742 from the 2021/2022 year.

The overall project budget for this year otherwise remains unchanged from the LTP.

Stormwater

Project	LTP Y2	Annual Plan 2022/2023
Beach Street SW realignment*	-	\$300,000
Jollie Street extension*	-	\$100,000
Livingstone Street pump upgrade	-	\$950,331
Sewell Street pump upgrade	-	\$100,000
Hokitika Stormwater Mains Replacement	\$161,178	\$161,178
Bealey Street Pump upgrade	\$20,480	\$20,480
Kaniere Road Network	\$122,880	\$122,880
All Projects Total	\$314,778	\$1,765,109

*Includes carryover of \$1,450,331 from the 2021/2022 year.

Wastewater

Project	LTP Y2	Annual Plan 2022/2023
Hokitika Wastewater Treatment Plant upgrade	-	\$1,130,604
Hokitika WWTP treatment and disposal	\$3,072,000	\$3,072,000
Hokitika outfall structure	-	\$1,879,887
Hokitika Wastewater Z Line replacement	\$115,539	\$302,381
Hokitika Wastewater reticulation CCTV	-	\$20,000
WWTP improvements at Fox Glacier	-	\$64,253
All Projects Total	\$3,218,259	\$6,499,845

- Includes carryover of \$3,177,125 from the 2021/2022 year associated with the Hokitika Wastewater Treatment Plant project to implement an environmentally and culturally sensitive solution, Wastewater Treatment Plant improvements and Fox Glacier and Hokitika Z-line replacement.
- Hokitika Wastewater Z-Line replacement requires increased capital as quotes for work are substantially higher than when first budgeted. The risk involved in doing the work are higher due to the work being done within property boundaries.
- Additional funding is required to complete asset condition work using CCTV as noted by our Auditors during the LTP process.

Solid Waste

Project	LTP Y2	Annual Plan 2022/2023
Butlers Landfill – Intermediate capping*	-	\$50,000
Butlers new cell / Franz Josef waste management*	-	\$199,603
Glass crusher/waste minimization equipment – Hokitika	-	\$100,000
Haast Landfill – capping*	-	\$15,000
Haast Transfer Station Development	-	\$100,000
Emissions Trading – Carbon Credits	-	\$200,000
All Projects Total	\$51,200	\$725,803

*Includes carryover of \$464,603 from the 2021/2022 year.

- Council purchases carbon credits to offset carbon emissions from our landfills. Quantities of Carbon Credits are pre-purchased and held as an intangible asset. These credits are then available to trade, offsetting future costs.

Forecast Financial Information

This section of the plan contains:

Prospective statement of comprehensive revenue and expense for the year ended 30 June 2023

Prospective changes of net assets / equity for the year ended 30 June 2023

Prospective statement of financial position as at 30 June 2023

Prospective statements of cash flows as at 30 June 2023

Prospective reconciliation of net surplus to operating activities for the year ended 30 June 2023

Prospective Statement of Comprehensive Revenue and Expense for the year ended 30 June 2023

Prospective Statement of Comprehensive Revenue and Expense			
	Long Term Plan 2021/2022	Long Term Plan 2022/2023	Annual Plan 2022/2023
	\$000	\$000	\$000
Revenue			
Rates	18,030	20,215	19,227
Grants and subsidies	10,750	6,251	11,291
Interest revenue	8	7	7
Fees and charges	1,801	1,844	2,177
Other revenue	1,009	1,168	1,193
Total operating revenue	31,598	29,485	33,895
Expenditure			
Employee benefit expenses	5,474	5,977	6,079
Finance costs	904	1,098	986
Depreciation and amortisation	7,864	8,237	8,515
Other expenses	12,811	12,796	13,871
Total operating expenditure	27,053	28,109	29,451
Income tax expenses/(benefit)			
Income tax expenses/(benefit)	-	-	1
Income tax expenses/(benefit)	-	-	(1)
Operating Surplus/(Deficit)	4,545	1,376	4,444
Other comprehensive revenue and expense			
Gain/(loss) on revaluation	15,776	-	-
Other Comprehensive Revenue and Expenses Subtotal			
Total comprehensive revenue and expense/(deficit) for the year attributable to Council	20,321	1,376	4,444

Prospective Statement of Changes of Equity for the year ended 30 June 2023

Prospective Statement of Changes in Equity			
	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
Equity balance at 30 June			
Equity balance at 1 July	413,431	433,751	433,861
Comprehensive income for year	20,321	1,376	4,444
Equity balance at 30 June	433,751	435,127	438,305
Components of Equity			
Retained earnings 30 June			
Retained Earnings at 1 July	161,904	166,126	173,564
Net Surplus/(Deficit)	4,545	1,376	4,444
Transfers to/ (from) reserves	(324)	548	4,537
Retained earnings 30 June	166,126	168,050	182,545
Revaluation Reserves 30 June			
Revaluation Reserves at 1 July	242,425	258,201	248,926
Revaluation Gains	15,776	-	-
Revaluation Reserves 30 June	258,201	258,201	248,926
Council created Reserves 30 June			
Council Created Reserves at 1 July	9,038	9,361	11,284
Transfers to / (from) reserves	324	(548)	(4,537)
Council created Reserves 30 June	9,361	8,813	6,747
Other comprehensive revenue and expense Reserve 30 June			
Other comprehensive revenue and expense Reserves at 1 July	64	64	87
Transfers to / (from) reserves	-	-	-
Other comprehensive revenue and expense Reserve 30 June	64	64	87
Components of Equity	433,751	435,127	438,305

Prospective Statement of Financial Position for the year ended 30 June 2023

Forecast Statement of Financial Position			
	Long Term Plan 2021/2022 \$000	Long Term Plan 2022/2023 \$000	Annual Plan 2022/2023 000
Assets			
Current assets			
Cash & Cash Equivalents	13,137	12,687	2,436
Debtors & Other Receivables	2,514	2,561	2,819
Tax Receivable	-	1	-
Total Current Assets	15,652	15,250	5,255
Non-current assets			
Council Controlled Organisation	11,010	11,010	12,695
Intangible Assets	37	33	392
Assets Under Construction	-	-	737
Other Financial Assets	418	418	825
Derivative Financial Instruments	-	-	235
Property, Plant and Equipment	447,281	455,372	460,329
Total Non-current assets	458,746	466,834	475,213
Total Assets	474,397	482,083	480,468
Liabilities			
Current liabilities			
Creditors & other payables	2,930	2,992	2,596
Employee benefit liabilities	446	454	384
Tax payable	3	3	-
Borrowings	-	-	-
Derivative financial instruments	-	-	94
Other	425	435	1,160
Total Current Liabilities	3,804	3,884	4,234
Non-current liabilities			
Deferred Tax	32	32	10
Employee benefit liabilities	47	48	42
Provisions	2,371	2,371	1,846
Borrowings	33,809	40,187	35,759
Derivative Financial Instruments	583	433	272
Total Non-Current Liabilities	36,842	43,071	37,929
Total Liabilities	40,646	46,955	42,163
Net Assets	433,751	435,127	438,305
Equity			
Retained earnings	166,126	168,050	182,545
Restricted Reserves	9,361	8,813	6,747
Revaluation reserves	258,201	258,201	248,926
Other comprehensive revenue and expense reserve	64	64	87
Equity	433,751	435,127	438,305

Prospective Statement of Cash flows for the year ended 30 June 2023

Prospective Statement of Cash flows			
	Long Term Plan 2021/2022 \$000	Long Term Plan 2022/2023 \$000	Annual Plan 2022/2023 \$000
Net Cashflow Operating Activities			
Cash was provided from:			
Rates Revenue	18,030	20,195	19,231
Fees, charges, and other receipts (including donations)	1,801	1,837	2,150
Interest Received	8	7	7
Dividends received	-	250	250
Grants and Subsidies	10,750	6,239	11,289
Other Revenue	754	767	786
Cash was provided from:	31,344	29,295	33,713
Cash was applied to:			
Payment Staff & Suppliers	18,285	18,701	19,774
Interest Paid	904	1,098	986
Cash was applied to:	19,189	19,798	20,760
Net Cashflow Operating Activities	12,154	9,496	12,953
Net Cashflow Investment Activities			
Cash was provided from:			
Proceeds from Investments realised	-	-	-
Proceeds sale of property, plant and equipment	-	-	-
Proceeds from sale of intangibles	-	-	-
Proceeds from investment property	-	-	-
Movement in Westpac bonds	-	-	-
Cash was provided from:	-	-	-
Cash was applied to:			
Purchase of property, plant and equipment	18,375	16,325	28,283
Purchase of intangibles	-	-	239
Purchase of Investments	-	-	149
Cash was applied to:	18,375	16,325	28,671
Net Cashflow Investment Activities	(18,375)	(16,325)	(28,671)

	Long Term Plan 2021/2022 \$000	Long Term Plan 2022/2023 \$000	Annual Plan 2022/2023 \$000
Net Cashflow Finance Activities			
Cash was provided from:			
Proceeds from borrowings	6,429	6,378	5,941
Capital works loan repayments	-		13
Cash was provided from:	6,429	6,379	5,954
Cash was applied to:			
Tenant contributions received	-	-	-
Repayment of borrowings	-	-	-
Cash was applied to:	-	-	-
Net Cashflow Finance Activities	6,429	6,378	5,954
Cash Balance			
Cash Balance			
Net increase/(decrease) in cash held	208	(450)	(9,764)
Total cash resources at start of the year	12,929	13,137	12,200
Cash Balance	13,137	12,687	2,436
Cash Balance	13,137	12,687	2,436

Prospective Reconciliation of Net Surplus to Operating Activities for the year ended 30 June 2023

Prospective Reconciliation of Net Surplus to Operating Activities			
	Annual Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
Surplus/deficit after tax			
	4,545	1,376	4,444
	4,545	1,376	4,444
Add/(Less) non cash expenses			
Depreciation and amortisation	7,864	8,237	8,515
Employee entitlements non-current	-	-	1
Deferred Tax	-	-	1
	7,864	8,237	8,517
Add/(Less) items classified as investing or financing activities			
Change in fair value of interest rate swap	(255)	(150)	(150)
(Gains/losses on sale of intangibles	-	-	115
	(255)	(150)	(35)
Add/(Less) Movement in Working Capital			
(Increase)/decrease in debtors and other receivables	-	(46)	(49)
Increase/(decrease) in creditors and other payables	-	62	51
(Increase)/decrease in deferred income	-	9	16
Increase/(decrease) in employee provisions	-	8	9
	-	33	27
Net cash flow from operating activities	12,154	9,496	12,953

Rating Base Information

RATING BASE AS AT 30 JUNE 2022

	2022/2023
Projected number of rating units	6602
Total capital value of rating units	2,671,570,400
Total land value of rating units	1,326,768,600

Funding Impact Statement for the Year Ended 30 June 2023

The Funding Impact Statement contains the following information:

- Rates Information for 2022/2023
- Rates calculations, as determined by Council's Rating Policy.
- Rates Samples for 2022/2023
- The Whole of Council Funding Impact Statement for 2022/2023.

The Funding Impact Statement is given effect by the Rating Policy and should be read in conjunction with the Revenue and Financing Policy (see pp 259 - 267, Part E - Financing Policies - Westland District Council Long Term Plan 2021-2031) and Financial Statements.

The rates information and Rates Samples are GST inclusive; the Whole of Council Funding Impact Statement is GST exclusive.

Rating Information for 2022/2023

Council sets the following rates under the Local Government (Rating) Act 2002:

General Rates:

- General Rate
- Uniform Annual Charge

Targeted Rates:

- Kumara Community Rate
- Hokitika Community Rate
- Ross Community Rate
- Hari Hari Community Rate
- Whataroa Community Rate
- Franz Josef / Waiiau Community Rate
- Fox Glacier Community Rate
- Haast Community Rate
- Bruce Bay Community Rate
- Kokatahi / Kowhitirangi Community Rates
- Water rates
- Metered Water Rates
- Milk Treatment Plant Water Rates
- Sewerage Rates
- Refuse Collection Rates
- Tourism Promotion Rate
- Hokitika Area Promotions Rate
- Kaniere Sewerage Capital Contribution Rate
- Hannah's Clearing Water Supply Capital Repayment Rate
- Emergency Management Contingency Fund Rate

Details of the activities these rates fund and the rating categories liable for the rates are listed below. This is followed by a table which shows how the rates are calculated and total revenue sought for each rate.

General Rates

General Rate

A general rate is set and assessed on the capital value of all rateable land in the district.

The general rate is set differentially based on the location of the land and use to which the land is put.

The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.

Uniform Annual General Charge

A uniform annual general charge is set and assessed on all rateable land in the district as a fixed amount per rating unit.

The general rate and uniform annual general charge fund part of the following activities: democracy, corporate services, inspections and compliance, resource management, emergency management, animal control, community development and assistance, library, museum, public toilets, land and buildings, cemeteries, transportation and solid waste.

Targeted Rates

Kumara Community Rate	<p>The Kumara community rate is set and assessed as an amount per rating unit, on all rateable land in the Kumara community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and the factors applied are in the Rating Policy.</p> <p>The Kumara community rate funds all or part of the following activities: Transportation, township development fund, and parks and reserves.</p>
Hokitika Community Rate	<p>The Hokitika community rate is set and assessed an amount per rating unit, on all rateable land in the Hokitika community rate zone (as mapped in the Rating Policy). Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.</p> <p>The Hokitika community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves, land and buildings (Carnegie Building, RSA Building, Custom House and Band rooms), community development and assistance (Regent Theatre), and swimming pools (Hokitika pool).</p>
Ross Community Rate	<p>The Ross community rate is set and assessed as an amount per rating unit, on all rateable land in the Ross community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and factors applied are in the Rating Policy.</p> <p>The Ross community rate funds all or part of the following activities: Transportation, township development fund, parks and reserves, community halls (Ross Memorial and Waitaha) and swimming pools (Ross pool).</p>
Hari Hari Community Rate	<p>The Hari Hari community rate is set and assessed as an amount per rating unit, on all rateable land in the Hari Hari community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and factors applied are in the Rating Policy.</p> <p>The Hari Hari community rate funds all or part of the following activities: Transportation, township development fund, and parks and reserves.</p>
Whataroa Community Rate	<p>The Whataroa community rate is set and assessed as an amount per rating unit, on all rateable land in the Whataroa community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and factors applied are in the Rating Policy.</p> <p>The Whataroa community rate funds all or part of the following activities: Transportation, township development fund (including Okarito), and parks and reserves.</p>

Franz Josef /Waiau Community Rate	<p>The Franz Josef Glacier community rate is set and assessed as an amount per rating unit, on all rateable land in the Franz Josef /Waiau community rate zone (as mapped in the Rating Policy). Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.</p> <p>The Franz Josef /Waiau community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves and community development & assistance (Glacier Country Promotions).</p>
Fox Glacier Community Rate	<p>The Fox Glacier community rate is set and assessed as an amount per rating unit, on all rateable land in the Fox Glacier community rate zone (as mapped in the Rating Policy). Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.</p> <p>The Fox Glacier community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves and community development & assistance (Glacier Country Promotions).</p>
Haast Community Rate	<p>The Haast community rate is set and assessed as an amount per rating unit, on all rateable land in the Haast community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and factors applied are in the Rating Policy.</p> <p>The Haast community rate funds all or part of the following activities: Transportation, stormwater, township development fund (Haast, Hannah’s Clearing and Neils Beach), parks and reserves and community halls (Haast and Okuru).</p>
Bruce Bay Community Rate	<p>The Bruce Bay community rate is set and assessed as an amount per rating unit, on all rateable land in the Bruce Bay community rate zone (as mapped in the Rating Policy). Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.</p> <p>The Bruce Bay community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves and community halls.</p>
Kokatahi / Kowhitirangi Community Rates	<p>Kokatahi / Kowhitirangi community rates are set and assessed on all rateable properties located in the Kokatahi / Kowhitirangi Community area.</p> <p>The rate will be charged on the rateable land value of each property in the Kokatahi/Kowhitirangi area from Geologist Creek in the north to Hokitika Gorge in the south and the Kaniere/Kowhitirangi Road from Nesses Creek onward.</p> <p>The Kokatahi / Kowhitirangi community rate is set as a fixed rate per rating unit and as a rate on the land value per rating unit.</p> <p>The Kokatahi / Kowhitirangi community rate funds the community development & assistance activity (Kokatahi / Kowhitirangi community grant).</p>
Water Rates	<p>Water rates are set and assessed as a fixed amount per connection for connected rating units, and per rating unit for unconnected rating units, on all land, situated in specified locations, to which is provided or is available a council funded water supply service that is not metered.</p> <p>The rate is set differentially depending on the nature of the connection to the land and the use to which the land is put. Commercial properties are defined as they are for the general rate (see Rating Policy).</p> <p>The locations and differential categories are:</p> <ul style="list-style-type: none"> • Hokitika and Kaniere Treated water – Connected (all rating units other than commercial ones) • Hokitika and Kaniere Treated water – Commercial connected • Hokitika and Kaniere Treated water – Unconnected • Rural Townships Treated water – Connected (all rating units other than commercial ones) • Rural Townships Treated water – Commercial connected • Rural Townships Treated water - Unconnected • Rural Townships Untreated – Connected (all rating units other than commercial ones)

	<ul style="list-style-type: none"> • Rural Townships Untreated –Commercial connected • Rural Townships Untreated – Unconnected <p>Water rates fund part of the water supply activity.</p>
Metered Water Rates	<p>Water rates are set and assessed as a fixed charge per unit of water supplied on all properties located in a specified location and where the nature of the connection is a metered water supply.</p> <p>The locations are:</p> <ul style="list-style-type: none"> • Hokitika and Kaniere metered water • Rural Townships metered water <p>Metered water rates fund part of the water supply activity.</p>
Milk Treatment Plan Water Rates	<p>Water rates are set and assessed on the property used as a milk treatment plant in Hokitika. For 2020/2021, the rates are:</p> <ul style="list-style-type: none"> • Hokitika Milk Treatment Plant rate fixed charge from 0 up to a projected demand for the year. • Hokitika Milk Treatment Plant metered water greater than projected demand for the year. <p>Hokitika Milk Treatment Plant rates fund part of the water supply up to the projected demand for the year and includes the cost of finance for the river intake.</p>
Sewerage Rates	<p>Sewerage rates are set and assessed on all land to which is provided or has available to the land a council funded sewerage supply service.</p> <p>The rates are:</p> <ul style="list-style-type: none"> • Sewerage Connected (per water closet or urinal) • Sewerage Unconnected (per rating unit) <p>Sewerage rates fund part of the wastewater activity.</p>
Refuse Collection Rates	<p>Refuse collection rates are set and assessed as a fixed amount per bin on all land, located in specific locations, which is provided with a refuse collection service.</p> <p>The location is:</p> <ul style="list-style-type: none"> • Refuse collection <p>A property may choose to have more than one supply and will pay a full refuse collection rate for each supply.</p> <p>Refuse collection funds part of the solid waste activity.</p>
Tourism Promotion Rate	<p>The tourism promotion rate is set and assessed as an amount per rating unit on all rateable properties in the district.</p> <p>The tourism promotion rate is set differentially based on the use to which the land is put and for commercial use properties on the capital value of the rateable properties.</p> <p>The differential categories are:</p> <ul style="list-style-type: none"> • Commercial <ul style="list-style-type: none"> ○ Greater than \$10m ○ Greater than \$3m and up to \$10m ○ Greater than \$1m and up to \$3m ○ \$1m or less • Residential, Rural Residential and Rural <p>The definitions of each category are the same as those in the Rating Policy for the general rate.</p> <p>The tourism and promotions rate funds part or all of the following activities: West Coast Wilderness Trail, i-Site and community development & assistance (Tourism West Coast grant).</p>
Hokitika Area Promotions Rate	<p>The Hokitika area promotions rate is set and assessed as a fixed amount per rating unit on all rateable properties defined as commercial use properties (using the same definition as for the general rate) and located in the Hokitika Community rating zone.</p> <p>The Hokitika area promotions rate funds the community development & assistance activity (Destination Hokitika grant).</p>
Kaniere Sewerage Capital Contribution Rate	<p>The Kaniere sewerage capital contribution rate is set and assessed as a fixed rate per rating unit on all rateable properties that are connected to the Kaniere sewerage scheme and have not repaid the capital amount.</p> <p>The Kaniere Sewerage Capital Contribution Rate funds part of the Waste water activity (Kaniere sewerage upgrade loan).</p>

Hannah's Clearing Water Supply Capital Repayment Rate	The Hannah's Clearing water supply capital repayment rate is set and assessed as a fixed rate per rating unit on all rateable properties located in Hannah's Clearing where the nature of the connection is a Council funded water supply. The Hannah's Clearing water supply capital repayment rate funds part of the water supply activity.
Emergency Management Contingency Fund Rate	The emergency management contingency fund rate is set and assessed on the land value of all rateable properties in the district. The emergency management contingency fund rate funds part of the emergency management & rural fire activity.

Council will accept lump sum contributions equivalent to the capital portion of the rate outstanding on the following rates:

- Kaniere Sewerage Capital Contribution Rate
- Hannah's Clearing Water Supply Capital Repayment Rate

Indicative Rates Calculations for the Year Ended 30 June 2023

The following table quantifies the amounts and total revenue for each rate for 2022/2023.

General Rates

Rate	Factor	Sector				Units	Totals	
		Rural	Rural Residential	Residential	Commercial		Revenue	
General Rates							Inc GST \$	Ex GST \$
General Rate	Capital Value	971,109,900	485,453,830	694,842,550	506,434,120	2,657,840,400		
	Per \$ Capital Value	0.0021498	0.0016123	0.0021498	0.0042995			
	Revenue	2,087,656	782,708	1,493,747	2,177,427		6,541,538	5,688,294
Uniform Annual General Charge	Rateable Units	1,698	1,389	2,540	479			
	Each	636.54	636.54	636.54	636.54			
	Revenue	1,080,839	884,149	1,616,803	304,901		3,886,693	3,379,733
Total General Rates		3,168,496	1,666,858	3,110,550	2,482,328		10,428,232	9,068,027

Targeted community rates

Rate	Factor	Sector				Totals		
		Rural	Rural Residential	Residential	Commercial	Units	Revenue	
<i>Community Rates</i>							Inc GST \$	Ex GST \$
Kumara	Rateable Units	121	148	212	15	496		
	Each	293	293	293	293			
	Revenue	35,396	43,412	62,017	4,271		145,096	126,171
Hokitika	Rateable Units	620	767	1,736	239	3,363		
	Each	622	622	829	1,658			
	Revenue	385,390	476,910	1,439,116	396,939		2,698,355	2,346,395
Ross	Rateable Units	133	29	179	14	355		
	Each	630	630	630	630			
	Revenue	83,827	18,278	112,820	8,824		223,748	194,564
Harihari	Rateable Units	132	35	94	17	278		
	Each	146	146	146	146			
	Revenue	19,328	5,169	13,764	2,445		40,706	35,396
Whataroa	Rateable Units	116	91	59	25	291		
	Each	181	181	181	181			
	Revenue	21,008	16,397	10,685	4,611		52,701	45,827
Franz Josef	Rateable Units	76	45	132	75	327		
	Each	314	314	419	837			
	Revenue	23,703	14,046	55,234	62,631		155,614	135,316
Fox Glacier	Rateable Units	50	13	76	41	180		
	Each	440	440	586	1,172			
	Revenue	21,976	5,846	44,549	47,678		120,048	104,390
Bruce Bay	Rateable Units	108	42	0	3	153		
	Each	60	60	0	60			
	Revenue	6,518	2,505	0	181		9,204	8,004
Haast	Rateable Units	231	228	78	37	574		
	Each	158	158	158	158			
	Revenue	36,480	36,131	12,345	5,808		90,764	78,925
Total Community Rates	Rateable Units	1,586	1,398	2,566	465	6,016		
	Revenue	633,626	618,694	1,750,529	533,388		3,536,236	3,074,988

Other targeted rates

Rates	Factor	Unit amounts				Units	Totals	
		\$	\$	\$	\$		Revenue	Revenue
							Inc GST \$	Ex GST \$
Refuse Collection Rates								
Refuse Collection	Per bin				286	3,206	917,631	797,940
Total Refuse Collection Rates						3,206	917,631	797,940
		<u>Connected non commercial</u>	<u>Connected Commercial</u>	<u>Unconnected Domestic</u>	<u>Unconnected Commercial</u>			
Water Supply Rates								
Rural Untreated Water Connected non-commercial	Each	453				6	2761	
Treated Water	Each	604	1,056	302	528	2890	1,834,701	
Hannah's Clearing Capital	Each				575	5	2,875	2500
Hokitika Milk Treatment Plant Fixed Water Rate					2,229,990	1	2,229,990	
Metered Water Rates	Volumetric					179	606,387	
Total Water Supply Rates							4,676,669	4,066,668
Sewerage Rates								
Connected	Each				447			
Unconnected	Each				223			
Total						4,348	1,914,936	
Kaniere Sewerage Capital	Each				417	44	18,384	15,955
Total Sewerage Rates							1,960,284	1,704,594

Rates	Factor	Unit amounts				Units	Totals	
		\$	\$	\$	\$		Inc GST \$	Revenue Ex GST \$
<i>Kokatahi / Kowhitirangi Community Rate</i>								
Land Value	Per \$ Value				0.0001	80,541,000	19,917	
Uniform Basis	Rateable Units				100	199	19,917	
Total Kokatahi / Kowhitirangi Community Rates							39,834	34,638
<i>Hokitika Area Promotions Rate</i>								
	Rateable Units				193	232	44,850	39,000
<i>Tourism Promotions Rates</i>								
Non Commercial	Each				13	5,614	70,324	61,151
Commercial within Capital Value Range:		<i>Over \$10 million</i>	<i>\$3 - 10 million</i>	<i>\$1 - 3 million</i>	<i>\$0 - 1 million</i>			
	Units	5	15	77	394	491		
	Each	8,269	4,134	1,654	827			
	Revenue	41,345	62,017	127,342	326,136		556,840	484,209
Total Tourism Promotions Rates							627,164	545,360
Total Other Targeted Rates							8,266,431	7,188,201
Total Rates							22,230,899	19,331,217

Rates Samples for the Year Ended 30 June 2023

The table below shows what the indicative rates are likely to be if Council adopts all of the proposals and the preferred options outlined in this document.

Sector	Community	Capital Valuation 2021 \$	Actual 2021/2022 Rates \$	Draft Rates 2022/2023 \$	Variance \$	Percentage Variance \$
Rural	Bruce Bay	785,500	2,075.49	2,101.48	25.99	1.25%
Rural Residential	Bruce Bay	830,000	1,766.60	1,795.07	28.46	1.61%
Commercial	Bruce Bay	1,060,000	5,732.18	6,038.03	305.85	5.34%
Rural	Fox Glacier	800,000	2,465.17	2,606.20	141.03	5.72%
Residential	Fox Glacier	640,000	3,007.25	3,196.56	189.31	6.30%
Rural Residential	Fox Glacier	86,000	990.38	1,077.26	86.88	8.77%
Commercial	Fox Glacier	670,000	5,234.06	5,598.89	364.83	6.97%
Rural	Franz Josef	420,000	1,371.99	1,437.74	65.76	4.79%
Residential	Franz Josef	420,000	2,464.94	2,640.04	175.10	7.10%
Rural Residential	Franz Josef	300,000	1,201.00	1,269.00	68.00	5.66%
Commercial	Franz Josef	960,000	7,164.67	7,570.34	405.68	5.66%
Rural	Haast	80,000	797.32	868.32	71.00	8.90%
Residential	Haast	225,000	1,882.61	2,046.80	164.19	8.72%
Rural Residential	Haast	290,000	1,054.06	1,119.86	65.80	6.24%
Commercial	Haast	1,290,000	6,665.25	6,987.57	322.32	4.84%
Rural	Hari Hari	2,070,000	4,928.99	5,034.50	105.51	2.14%
Residential	Hari Hari	130,000	1,250.07	1,339.48	89.41	7.15%
Rural Residential	Hari Hari	196,000	938.79	977.08	38.29	4.08%
Commercial	Hari Hari	250,000	2,968.80	3,273.82	305.02	10.27%
Rural	Hokitika	460,000	1,007.06	994.20	(12.86)	-1.28%
Residential	Hokitika	390,000	2,973.00	3,189.56	216.56	7.28%
Rural Residential	Hokitika	510,000	1,987.85	2,081.87	94.02	4.73%
Commercial	Hokitika	470,000	6,796.09	7,396.56	600.46	8.84%
Rural	Kumara	12,000	757.57	859.66	102.09	13.48%
Residential	Kumara	155,000	1,732.52	1,897.80	165.28	9.54%
Rural Residential	Kumara	182,000	1,238.81	1,336.89	98.08	7.92%
Commercial	Kumara	170,000	2,988.23	3,358.86	370.62	12.40%
Rural	Ross	277,000	1,529.99	1,680.19	150.21	9.82%
Residential	Ross	210,000	2,083.46	2,289.68	206.22	9.90%
Rural Residential	Ross	750,000	2,556.66	2,694.37	137.71	5.39%
Commercial	Ross	910,000	5,241.43	5,499.94	258.51	4.93%
Rural	Whataroa	1,050,000	2,662.98	2,676.22	13.24	0.50%
Residential	Whataroa	90,000	1,333.53	1,427.93	94.41	7.08%
Rural Residential	Whataroa	320,000	1,159.72	1,181.61	21.88	1.89%
Commercial	Whataroa	235,000	2,155.59	2,329.13	173.53	8.05%

Information on your property's proposed rates for 2022/2023 will be available in the Council's Rating Information Database (RID) online at: <https://www.westlanddc.govt.nz/do-it-online/search-databases/look-up-property-records/> in the month of May 2022.

Whole of Council Prospective Funding Impact Statement for the Year Ended 30 June 2023

Prospective Council Funding Impact Statement			
	Long Term Plan 2021/2022 \$000	Long Term Plan 2022/2023 \$000	Annual Plan 2022/2023 \$000
(SURPLUS) / DEFICIT OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	8,852	10,494	8,982
Targeted Rates	9,179	9,721	10,245
Subsidies and grants for operating purposes	2,640	2,563	2,135
Fees and charges	1,801	1,844	2,177
Interest and dividends from investments	8	257	257
Local authorities fuel tax, fines, infringement fees, and other receipts	1,009	918	943
Total Operating Funding (A)	23,488	25,797	24,740
Applications of Operating Funding			
Payments to staff and suppliers	18,285	18,774	19,950
Finance Costs	904	1,098	986
Total Applications of Operating Funding (B)	19,189	19,871	20,936
Surplus/(Deficit) of Operating Funding (A - B)	4,298	5,926	3,804
(SURPLUS) / DEFICIT OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	8,111	3,687	9,156
Increase (decrease) in debt	6,391	6,378	5,941
Total Sources of Capital Funding (C)	14,502	10,066	15,097
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	968	1,232	1,735
- to improve the level of service	6,937	5,271	14,250
- to replace existing assets	10,471	9,822	12,537
Increase (decrease) in reserves	425	(333)	(9,770)
Increase (decrease) of investments	-	-	149
Total Applications of Capital Funding (D)	18,801	15,992	18,901
Surplus/(Deficit) of Capital Funding (C - D)	(4,298)	(5,926)	(3,804)
Funding Balance ((A - B) + (C - D))	-	-	-

Annual Plan Disclosure Statement for the year ending 30 June 2023

What is the purpose of this statement?

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

Benchmark	Limit	Planned	Met
Rates (income) affordability benchmark	\$33,823,293	\$19,482,762	Yes
Rates (increase) affordability benchmark	5%	6.9%	No
Debt affordability benchmark	\$59,317,045	\$32,497,995	Yes
Balanced budget benchmark	100%	114.6%	Yes
Essential services benchmark	100%	248.4%	Yes
Debt servicing benchmark	10%	2.9%	Yes

Notes

1 RATES (INCOME) AFFORDABILITY BENCHMARK

For this benchmark, the council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the council's long-term plan. The council meets the rates (income) affordability benchmark if its planned rates income for the year equals or is less than each quantified limit on rates

2 RATES (INCREASE) AFFORDABILITY BENCHMARK

For this benchmark, the council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the council's long-term plan. The council meets the rates affordability benchmark if it's planned rates increases for the year equal or are less than each quantified limit on rates increases.

3 DEBT AFFORDABILITY BENCHMARK

For this benchmark, the council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in the council's long-term plan. The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

Council meets this benchmark in the Plan, but because interest rates are very low the limit is high. Increases will reduce this limit. This limit does not reflect Local Government Funding Agency limits, which are much lower.

4 BALANCED BUDGET BENCHMARK

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

5 ESSENTIAL SERVICES BENCHMARK

For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

6 DEBT SERVICING BENCHMARK

For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment). Because Statistics New Zealand projects that the council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

Reserve Funds Council Created Reserves

Reserve	Purpose of each reserve fund	Balance 01 July 2022	Transfers into fund	Transfers out of fund	Balance 30 June 2023
		\$000	\$000	\$000	\$000
Kumara Township fund	Township funding for the purpose of community related projects	0	14	(14)	0
HariHari township	Township funding for the purpose of community related projects	2	14	(14)	2
Whataroa township	Township funding for the purpose of community related projects	2	14	(14)	2
Ross township	Township funding for the purpose of community related projects	1	35	(35)	1
Haast township	Township funding for the purpose of community related projects	(3)	14	(14)	(3)
Franz Josef township	Township funding for the purpose of community related projects	2	35	(35)	2
Fox Glacier township	Township funding for the purpose of community related projects	1	14	(14)	1
Kokatahi community fund	Township funding for the purpose of community related projects	1	8	(8)	1
Foreshore	Foreshore Protection for groin replacement on the foreshore.	11	0	0	11
Glacier country promotions	Targeted rates collected from Glacier Country to provide funding for marketing projects.	0	65	(65)	0
Prestons bush	Mr Preston donated the reserve to Council. This fund was for the community to beautify the bush with tracks and interpretation boards.	0	0	0	0
HariHari community complex	The Harihari Pony Club land was sold and the funding was to go towards a new community complex.	68	0	0	68
Guy Menzies trust	Surplus from Guy Menzies Day Event.	1	0	0	1
Cycleway	Road reserve sold to Westland Dairies allocated to fund construction of Wilderness Trail	0	0	0	0
Marks Road Reserve	Funds from sale of Marks Road Property to be used for Haast Civil Defence (50%) and Haast community (50%)	103	0	0	103
Westland Racing Club	Westland Racing Club transferred the racecourse and \$250,000 to fund maintenance costs	219	0	(5)	215
General Rates Reserve	General rates funding	(1,314)	39	(1,588)	(2,862)
Emergency contingency fund	Rates collected to support Westland in a Civil Defence emergency.	63	0	0	63
Transport renewals	For funding the renewal of roads and bridges.	780	1,607	(1,305)	1,082
Water renewal	For funding the renewal of water supplies networks	4,532	1,407	(2,365)	3,575
Waste water renewal	For funding the renewal of sewerage and sewage networks	2,431	939	(2,687)	683
Stormwater renewal	For funding the renewal of stormwater systems	1,071	364	(553)	882
Solid Waste renewal	For funding the renewal of Refuse transfer Stations and landfills.	(25)	35	(10)	0
Parks and Reserves renewals	For funding Parks, Reserves, Public Toilets, Ross Pool and Cemeteries Asset Renewal	603	536	(786)	353
Building renewals	For renewal of all Council operational buildings.	1,125	343	(410)	1,057
Administration renewals	For renewal of office equipment, furniture, technical equipment, vehicles and technology	416	212	(156)	471
Library renewals	To replace library books	289	92	(81)	300
Total Council created reserves		10,380	5,786	(10,158)	6,008

Restricted Reserves

Reserve	Purpose of each reserve fund	Balance 01 July 2022	Transfers into fund	Transfers out of fund	Balance 30 June 2023
		\$000	\$000	\$000	\$000
Offstreet Parking	Collected from developments in town to pay for off-street parking. Imposed by RMA/District Plan	60	0	0	60
Reserve Development	Monies collected from developments. Imposed by RMA/District Plan	283	43	(208)	119
Museum Assistance Fund	Originally the Museum Bequest Fund (\$8,458) & Carnegie Furnishings (\$3,929)	38	0	0	38
Kumara Endowment Fund	Proceeds from sale of Endowment land. Our brief research has not identified the specific terms of the endowment.	357	0	0	357
Euphemia Brown Bequest	Interest earned on funds administered by Public Trust Offices for the estates of Euphemia & William E Brown.	24	0	0	24
Mayoral Relief Funds	Contributions from James & Margaret Isdell Trust; and Coulston Herbert Trust;	27	1	(1)	26
Three Mile Domain	To fund Three Mile Domain costs.	65	0	0	65
Ross Endowment Land	Various endowment land parcels in Ross sold over time.	52	0	0	52
Hokitika War Memorial	Contributions from RSA parking lease	0	0	0	0
Big Brothers Big Sisters	Grant funding Received	(1)	0	0	(1)
Community Patrol	Grant funding Received	0	3	(3)	0
Graffiti	Grant funding Received	4	0	0	4
Taxi Chits	Grant funding Received	(4)	0	0	(4)
Total Restricted Reserves		904	47	(212)	739
Total reserves		11,284	5,833	(10,370)	6,747

Fees and charges 2022/2023

ALL FEES AND CHARGES ARE GST INCLUSIVE UNLESS OTHERWISE STATED

Corporate service charges

Customer enquiries

First 30 minutes of staff costs are free, after that pro-rata \$58/hour

Black & White Photocopying

Single Sided - A4	\$0.35
Single Sided - A3	\$0.55
Double Sided - A4	\$0.45
Double Sided - A3	\$0.65
Single Sided - A2	\$2.75
Single Sided - A1	\$3.80
Single Sided - A0	\$5.40
Overheads - A4	\$0.55

Colour Photocopying

Single Sided - A4	\$2.75
Single Sided - A3	\$4.30
Double Sided - A4	\$3.80
Double Sided - A3	\$5.40

Laminating

A4 - Per Page	\$3.25
A3 - Per Page	\$4.30

Binding

Small - less than 100 pages	\$4.10
Large - more than 100 pages	\$6.10

Scanning and scanning to email

Large scale format scanning	\$3.10 per scan
Document scanning via photocopy machine	\$1.10 per scan

Requests under the Local Government Official Information and Meetings Act (LGOIMA)

First hour of staff costs	Free
First 20 black and white copies	Free
Additional time	\$40 per ½ hour
Black and white copies in excess of 20 pages	\$0.20
Other costs – recovery	Actual cost
Other charges as per fees and charges schedule	

Financial Services

Rates settlement refund processing fee	\$30.75
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Marriage services

No longer offered: all enquiries regarding Births, Deaths, or Marriages please free phone 0800 225 252

Land Information Services

Land online Search—CT or Plan Instrument	\$16
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Land Information

GIS Map—A4	\$11
GIS Map- A4 with aerial photos	\$16
GIS Map - A3	\$21.80
GIS Map - A3 with aerial photos	\$33
GIS Client Services (per hour)	\$106

Property Files

Property File	\$30 per file request
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Westland Library

Referral to Credit Recoveries – Administration fee	\$17.50
DVDs	\$3.00
Book reserve fee	FREE
Replacement cards	\$2.50
Lost / Damaged Items	Replacement Cost
No subscription charges for residents of Westland, Buller, Grey or Selwyn Districts.	
No subscription charge is made for exchange students staying with families in the District for six months or more	
Interlibrary loans (per item)	\$8.00 - \$22
Overseas Interlibrary loans (per item)	At cost
Book Covering	\$5 - \$10
Computer print outs: single side A4	\$0.30
Computer print outs: single side A4 – colour	\$2.60
Photocopying	See corporate services charges

Room Hire

Available during library opening hours

History Room	\$15 per hour
Digital Learning Centre	\$30 per hour \$60 for 4 hour block \$100 for 8 hour block

Hokitika Museum

Admission fee

Westland residents	Free
Adult 16+ (visitors)	\$6.00
Youth (visitors) (1 years - 16 years)	FREE

Research

Westland Residents - In person enquiry first half hour	\$5.00
Additional hours thereafter	\$30 per half hour
In person enquiry first half hour – non-Westland Residents	\$10.00
Additional hours thereafter	\$30 per half hour
Written research service (per hour)	\$60
Minimum charge	\$30
Special project research	By negotiation
Filming under supervision	\$75/hour
Reproduction/Reprint of collection items	\$30 per ½ hour plus reprint costs
Postage/packing	At cost

Photographs

Laser copy on card	A5/A4: \$10.00 A3: \$15
Digital image	\$20
Flash drive for supply of digital images	At Cost

Photocopies

Photocopying- Black and white A4 and A3 Refer to charges as set out in Corporate Services Charges

Reproduction fees The following charges are for reproduction of Museum items for the purposes below, and are additional to the above charges

Imagery for reproduction	\$100 per item
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Venue Hire

Carnegie Gallery Hire (per week)	\$60
Commission on sales	20%
Staff supervision outside normal hours	\$60 per hour

Sports field charges

Cass Square (season hire)

Touch Rugby per season	\$177
Softball per season	\$177
Rugby - per season	\$1,000
Cricket per season	\$177
Soccer per season	\$1,000

Cass Square (casual use)

Daily	\$64
Hourly	\$26.75
Wildfoods Festival	\$11,500
Showers and Changing Rooms	\$43
Changing Rooms only	\$21.50
Commercial Operators.	To be negotiated depending on type of usage

Hokitika Swimming Pool

Spectator	Free
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Single Admission

Adult	\$5.00
Senior Citizen (60+)	\$4.00
Child at school	\$3.00
Pre Schooler	\$1.50
Pre Schooler and Parent	\$3.00
Family (2 adults / 2 children)	\$13.00

Concession Ticket - 10 Swims

Adult	\$40
Senior Citizen (60+)	\$32
Child at school	\$24
Pre Schooler	\$12
Pre Schooler and Parent	\$24
Family (2 adults / 2 children)	\$104

3 month pass

Adult	\$85
Senior Citizen (60+)	\$65
Child at school	\$50

Season Ticket

Adult	\$330
Senior Citizen (60+)	\$260
Child at school	\$200

AquaFit Classes (Includes entry to swimming pool)

Single Class

Adult	\$6.50
Senior Citizen (60+)	\$5.50
Child at school	\$4.50

Concession Ticket – 10 Classes

Adult	\$60
Senior Citizen (60+)	\$50
Child at school	\$40

Cemetery Charges

Hokitika

New grave (includes plot, interment and maintenance in perpetuity)	\$1,863
Ashes: plot purchase and interment (includes plot in Ashes Garden area and opening of plot)	\$522
Pre-purchase new Plot	\$1,421
Dig Grave site to extra depth	\$136
Interment on Saturday, Sunday or Public Holiday	\$294
Additional Cost to excavate grave on Saturday, Sunday or Public Holiday	\$382
Reopen a grave site	\$747
Inter Ashes in an existing grave	\$152
New grave in RSA area	\$705
Reopen a grave in the RSA Area	\$705
Inter a child under 12 in Lawn Area	\$1,863
Inter a child under 12 in children's section	\$423
Inter a child under 18 months in the children's section	\$207
Research of cemetery records for family trees per hour (one hour minimum charge)	\$38
Muslim boards	At cost

Ross and Kumara

New grave (includes plot, interment and maintenance in perpetuity)	\$1,863
Inter a child under 18 months in a new grave	\$493
Pre-purchase new plot	\$1,421
Bury Ashes (including registration)	\$423
Reopen a grave site	\$747
Research of cemetery records for family trees per hour (one hour minimum charge)	\$38

Animal Control

Dog control

Standard Registration

Certified Disability Assistance Dog	NIL
Registration Fee: Hokitika and Kaniere township (urban)	\$74
Registration Fee: Other Areas	\$58.50

Responsible Owners

Inspection fee (first year)	\$50
Registration Fee: all areas	\$50

Dangerous dogs

Registration Fee: all areas	Standard registration fee plus 50%
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Late Registration

Registration Penalty –from 1 August	50% of applicable registration fee
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Dog Impounding Fees

First Impounding Offence	\$82
Second Impounding Offence	\$164
Third Impounding Offence	\$245
Second & third impounding will apply if occurring within 12 months of the first impounding date.	
Feeding per day	\$30
Call-out for Dog Reclaiming (after hours)	\$150
Microchipping per dog	\$30

Investigations

Investigation Fee	\$150 per hour
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Impounding Act

Stock Control Callout Fees	\$225 per callout
Stock poundage and sustenance Fees	Cattle, horse, deer, mule: \$30/head/day Sheep, goats, pigs, other animals: \$10/head/day

Environmental Services

Food Act 2014

Registration fee	\$200 (initial registration) \$150 (renewal of registration)
Verification fee (audit)	\$200 flat rate plus \$150 per hour (\$100 per hour administration time after first 30 minutes)
Compliance and Monitoring fee	\$150 per hour (\$100 per hour administration time)

Health Act 1956

Hairdressers Registration	\$388
Offensive Trade Registration	\$388
Mortuary Registration	\$388
Camping Ground Registration	\$388
Camping Ground - fewer than 10 sites	\$286
Transfer of Registration	50% of registration fee
Overdue Health Act Licences	50% penalty day after expiry date

LGA Activities

Trading in Public Places (hawkers and mobile Shops)

Full Year	\$535
1 October to 31 March only	\$374
50% penalty fee for trading outside of this period	

Activities under other Legislation

Amusement Devices

For one device, for the first seven days of proposed operation or part thereof. \$11.50

For each additional device operated by the same owner, for the first seven days or part thereof. \$2.30

For each device, for each further period of seven days or part thereof. \$1.15

Class 4 Gaming

Class 4 Gambling Venue \$287.50

Licence inspection Fee \$150

Resource Management

NOTE: All fees and charges below are non-refundable, unless specified as a Fixed Fee, are deposits and minimum fees paid as initial charges on application. Staff time will be calculated at the hourly rates below. Under Section 36 of the Resource Management Act 1991, the costs of staff time and costs incurred processing the consent over the deposit will be invoiced, and where a charge is inadequate to enable the recovery of actual and reasonable costs the Council may require payment of any additional charge.

Printed copy of the District Plan	\$200
Public enquiries (including pre-application meetings) that exceed 30 minutes of staff input	\$160 per hour
Preparation and change to the District Plan (deposit)	\$10,000

Land Use

Consent for single Rural Dwelling	\$1000
Vegetation Clearance	\$1500
Commercial Activity	\$1500
Land use activities (not listed elsewhere)	\$1200
Limited (where more than one party) or Public Notification of resource consents (in addition to deposit)	\$1000
Hearing	\$5000

Subdivision

Subdivisions 2-5 lots	\$1200
Subdivision 2 -5 lots with Land Use	\$1500
Subdivisions 6-10 lots	\$2000
Subdivisions 6-10 lots with Land Use	\$3,000
Subdivisions 11+ lots	\$3,500
Subdivisions 11+ lots with Land Use	\$5,000

General & Certificates

Administration fee for every granted consent	\$200
Variations to Resource Consent	\$800
Certificates and Permitted Subdivision (Compliance, existing use, marginal and temporary, boundary activities): fixed fee	\$600
Extension of time (s125)	\$800
s223 Survey Plan Approval: fixed fee	\$200
s224 Approval fee	\$700 plus staff time if inspection required

s223 and s224 approval combined	\$800 plus staff time if inspection required
Monitoring charges	\$200 per hour
Release of covenants, caveats, encumbrances and other title instruments	\$600 plus applicable legal fee

Designations

Variations to Designations	\$2000
New Designations, Notices of Requirement and Heritage Orders	\$3000
Approval of outline plan	\$800
Consideration of waiving outline plan	\$800

Personnel time

Planning staff processing time per hour for resource consent activities	\$200 per hour
Administration staff time per hour	\$180 per hour
Internal engineering services per hour which exceed 15 minutes	\$200 per hour
Independent hearing commissioner	At cost

Compliance

Issue of abatement notice: fixed fee	\$1000
Return of items seized pursuant to section 328 of the Resource Management Act 1991: fixed fee	\$600

Recreation contribution

5% of the value of each new allotment or the value of 4,000m² of each new allotment, whichever is the lesser. The minimum charge is \$1,000 per new allotment and the maximum charge is \$3,000 per new allotment, both GST-inclusive.

Performance Bonds

Performance bonds may be put in place from time to time with the amount to be established on a case-by-case basis. Lodgement fee \$600

Relocated buildings

In addition to Building Consent Fees, and the Building Research Levy, a minimum deposit of up to \$10,000 is required for buildings being relocated.

Land information memoranda

LIMs are issued per valuation number. Where multiple valuation numbers are under one title, individual LIMs will be required. Where there is more than one Certificate of Title, obtaining additional titles will be charged.

Land Information Memoranda – Residential Property	\$350
Land Information Memoranda – Commercial Property	\$550
Urgent residential only - within 48 hours	\$500
Hourly rate for time exceeding standard deposit	\$200
Certificate of Title or Instrument	\$20 each

BCA Accreditation Levy	\$90
Inspection Fee	\$220 each
Code Compliance Certificate	\$196 plus \$200 per hour processing (\$150 per hour for administrative staff)

Minor Alterations/Renovations (<\$80,000)

Project Information Memorandum	\$80 plus \$200 per hour processing (\$150 per hour for administrative staff)
Compliance Check	\$65
Consent & processing	\$196 plus \$200 per hour processing (\$150 per hour for administrative staff)
Online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$90
Inspection Fee	\$220 each
Code Compliance Certificate	\$196 plus \$200 per hour processing (\$150 per hour for administrative staff)

Major Alterations/Renovations (>\$80,000 and over)

Project Information Memorandum	\$80 plus \$200 per hour processing (\$150 per hour for administrative staff)
Compliance Check	\$65
Consent & Processing –	Category Res 1 \$544 Res 2 \$708 Res 3 \$865 Category Com 1 \$710 Com 2 \$865 Com 3 \$865 plus \$200 per hour processing (\$150 per hour for administrative staff)
Online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$150
Inspection Fee	\$220 each
Code Compliance Certificate	Category Res 1 \$544 Res 2 \$708 Res 3 \$865 Category Com 1 \$710 Com 2 \$865 Com 3 \$865 plus \$200 per hour processing (\$150 per hour for administrative staff)

Free-standing Spaceheater

Set fee, including one inspection	\$596
Additional Inspection Fees	\$220 each
Additional Processing	\$200 per hour processing (\$150 per hour for administrative staff)

Drainage & Plumbing - Public System

Project Information Memoranda	\$200 per hour processing (\$150 per hour for administrative staff)
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Consent & Processing	\$131 plus \$200 per hour processing (\$150 per hour for administrative staff)
Online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$85
Inspection Fee	\$220 each
Code Compliance Certificate	\$131 plus \$200 per hour processing (\$150 per hour for administrative staff)

Drainage & Plumbing – Stand Alone System

Project Information Memorandum	\$200 per hour processing (\$150 per hour for administrative staff)
Consent & Processing	\$196 plus \$200 per hour processing (\$150 per hour for administrative staff)
Online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$85
Inspection Fee	\$220 each
Code Compliance Certificate	\$196 plus \$200 per hour processing (\$150 per hour for administrative staff)

Application for PIM only

BCA Accreditation Levy	\$90
PIM Fess - Residential	\$80 plus \$200 per hour processing (\$150 per hour for administrative staff)
PIM Fee - Commercial/Industrial	\$133 plus \$200 per hour processing (\$150 per hour for administrative staff)
Online processing charge	\$91

++Where any building charge is inadequate to enable the recovery of the actual and reasonable costs, a further charge may be payable.

Temporary Buildings

Project Information Memorandum	\$200 per hour processing (\$150 per hour for administrative staff)
Compliance Check	\$65
Consent & Processing	\$109 plus \$200 per hour processing (\$150 per hour for administrative staff)
Online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$90
Inspection Fee	\$220 each
Code Compliance Certificate	\$109 plus \$200 per hour processing (\$150 per hour for administrative staff)

Marquees Only

Consent & Processing	\$65 plus \$200 per hour processing (\$150 per hour for administrative staff)
Online processing charge	\$91

	or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$90
Inspection Fee	\$220 each
Code Compliance Certificate	\$65

Reports

Monthly building consent reports	\$65
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Election Signs

Up to 3 signs	\$328
Up to 6 signs	\$650
For each additional sign in excess of 6. signs	\$22

Signs

Project Information Memorandum	\$200 per hour processing (\$150 per hour for administrative staff)
Compliance Check	\$65
Consent	\$131 plus \$200 per hour processing (\$150 per hour for administrative staff)
Online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$90
Inspection Fee	\$220 each
Code Compliance Certificate	\$131 plus \$200 per hour processing (\$150 per hour for administrative staff)

Building Research Levy

In addition to the Building Consent Fee, a Building Research Levy based upon \$1.00 per \$1,000 or part thereof of total value is required to be paid.

Consents of lesser value than \$20,000 are exempt from this levy.

Building MBIE Levy

In addition to the Building Consent, a Building Industry Levy based upon \$1.75 per \$1,000 or part thereof of total value is required to be paid.

Consents of lesser value than \$20,444 are exempt from this levy.

Independent Building Consent Authority (BCA)

Where the services of a Building Certifier are used, the fee will be established on a case by case basis to ensure full cost recovery.

Demolition (if not exempt work under Schedule 1 of Building Act 2004)

Consent	\$131 plus \$200 per hour processing (\$150 per hour for administrative staff)
Online processing charge	\$91
BCA Accreditation Levy	\$90
Inspection Fee (where necessary)	\$220 each

Receiving and Checking Building Warrant of Fitness

On or before due date	\$160
After due date	\$257

Additional processing time	\$200 per hour
Other Building Charges	
Certificate of Acceptance – Emergency works	\$546 plus \$200 per hour processing (\$150 per hour for administrative staff)
Certificate of Acceptance – all other works except emergency	Double the entire applicable Building Consent Fee for the project – this includes consent, compliance check, all inspections, online processing fee, BCA accreditation levy, CCC
Residential Swimming Pool compliance inspection	First inspection free Re-inspection \$220
Certificate of Public Use	\$273 First Fee \$547 Second Fee \$820 Third Fee plus \$200 per hour processing (\$150 for administrative staff)
Swimming pool barrier consent fee	\$225 plus \$200 per hour processing (\$150 for administrative staff) plus accessory building fees - on line processing charge, accreditation charge, code compliance charge
New Compliance Schedules	\$305
Variation to building consent	\$105 plus \$200 per hour processing (\$150 per hour for administrative staff)
Duplicate Compliance Schedules	\$153
Building consent amendment	\$143 plus \$200 per hour processing (\$150 per hour for administrative staff)
Amendment to Compliance Schedule	\$98 plus \$200 per hour processing (\$150 per hour for administrative staff)
Extension of time for exercise of building consent	\$163
Preparation of Certificates for Lodgement (s 75)	\$850 deposit plus \$200 per hour processing (\$150 per hour for administrative staff)
Extension of time for obtaining CCC	\$163
Preparation of Sec 37 Certificate	\$78
Fee to reinstate a refused CCC (incl 12 month extension)	Category Accessory building or spaceheater \$196 All others consent types \$327
Receiving and reviewing EPB reports	\$200 per hour processing (\$150 per hour for administrative staff)
Insurance Levy	Category Residential, Commercial and accessory buildings – assessed value of work over \$20,000 \$100 Fee Res 1 \$100 Res 2 \$150 Res 3 \$200 Com 1 \$300 Com 2 \$300 Com 3 \$400
Exemptions under Schedules 1 & 2	\$374 plus levies
Notices to Fix	\$273 First Fee \$547 Second Fee \$820 Third Fee plus \$200 per hour processing (\$150 per hour for administrative staff)

Additional Inspections	\$220 each
Online processing charge	\$91 or 0.065% for total value of work over \$125,000.
Building Infringement	Relevant set fee plus \$153 administration charge

Baches on Unformed Legal Road

Annual Site Fee	\$2458.70
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District Assets

Water Supply Connections

Actual cost recovery relating to the installation of water supply connections.

Sewerage & Stormwater Connections

Actual cost recovery relating to the installation of sewerage and stormwater connections.

Vehicle Crossings

Actual cost recovery relating to the installation of vehicle crossings.

Sewerage Supply

Trade Waste charges are levied separately according to waste volume and utilisation of sewerage system.

Minimum fee of \$2000 per annum

Dumping into sewerage system	\$550
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Water Supply Annual Charges

Hokitika / Kaniere Water Supply	Commercial metered supply per cubic metre \$2.10
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The minimum charge for commercial or significant user metered water connections is the same as the commercial water rate.

Council reserves the right to negotiate metered charges with significant users

Treated Supplies—Rural Towns Fox Glacier / Franz Josef / Whataroa / Hari Hari	Commercial metered supply per cubic metre \$2.10
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Road Damage – New Build

Road Damage Deposit – Refundable deposit	\$2,250
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Temporary Road Closures

Non-refundable application fee	\$107
Additional Information request (from applicant)	\$107 per hour
Public Notification on approval	At cost
Management of temporary road closure	At cost
Call Out / Audit of Traffic Management Plan	\$240 per hour
Not for Profit Organisations	Exempt

Jackson Bay Wharf Charge (prices exclude GST)

Commercial Fishing Vessels operating from the Wharf for discharge of wet fish and / or crayfish must have a licence to occupy.

Annual Charge

Vessels over 13.7 metres (45 feet)	\$4,700
Vessels between 9.1 metres and 13.7 metres (30-45 feet)	\$1,750
Vessels up to 9.1 metres (30 feet)	\$1,250
Casual users landing wet fish (per tonne)	\$27.30
Casual users landing crayfish (per tonne)	\$350

Other Vessels (not discharging) must pay a daily charge (24 hours) as below

Vessels over 13.7 metres (45 feet)	\$295
Vessels between 9.1 metres and 13.7 metres (30-45 feet)	\$235
Vessels up to 9.1 metres (30 feet)	\$120
For information: facilities@destinationwestland or call Destination Westland Limited (03) 755 8497	
Recreational Boat Ramp use	\$10 per day
Car parking	\$10

WASTE MANAGEMENT

Any legislative charges under the Waste Management Act will be imposed as a levy if required.

Note: Government requires Council to charge a levy of \$10.00 per tonne, or equivalent volume at non weighbridge sites, on all waste disposed of to landfill. This is included in the below fees.

For non-standard loads, the Transfer Station Operators reserve the right:

- To measure the waste and charge the per cubic metre rate or;
- To measure the load and use the Ministry for the Environment Conversion Factors for compacted or dense waste.

Hokitika Transfer Station

Refuse Site Gate Fees

General Waste

Per tonne	\$535
60L bag	\$4.80

Green Waste

Green Waste per tonne	\$51
60L bag Green Waste uncompacted	\$0.55
Accepted Recyclable Items*	Free

*All glass will be accepted free of charge.

Other

Cars Prepared (Conditions apply, per item)	\$55
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Non Weighbridge Sites

Uncompacted General Waste

Per Cubic Metre small loads < 0.5m ³	\$73
Per Cubic Metre large loads > 0.5m ³	\$107
60L bag	\$4.50
120L Wheelie Bin	\$12.50
240L Wheelie Bin	\$25
Small Trailer /Ute (0.68m ³)*	\$73

Medium Trailer (0.91m ³)*	\$100
Cage or Large Trailer (2.7m ³)*	\$292

*Take to Hokitika site. All glass accepted free of charge

Uncompacted Green Waste

Per Cubic Metre	\$10.70
60L bag	\$0.55
Small Trailer /Ute (0.68m ³)	\$6.40
Medium Trailer (0.91m ³)	\$10.70

All Sites: Other Items

Gas Bottle Disposal	\$12.00
Whiteware (Fridges must be degassed, per item)	\$10.60
Tyres (Based on average weight of 7.5kg, per item)	\$5
Tyres over 7.5kg e.g. truck tyres	\$10

Rubbish & recycling receptacles

Replacement and additional recycling bin 240 L (maximum 2x sets of bins per household)	\$106
Replacement and additional rubbish bin 120 L (maximum 2x sets of bins per household)	\$96
Delivery fee per replacement bin	\$25

SALE AND SUPPLY OF ALCOHOL

On, Off or Club Licence

Applications and renewals for On, Off or Club Licence are assessed using a cost / risk rating system. The cost / risk rating of the premises is the sum of the highest applicable weighting for the type of premises and type of licence, the hours of operation and any enforcement holdings in the last 18 months.

Cost/risk rating	Fees category	Application fee \$ incl GST	Annual fee \$ incl GST
0-2	Very low	\$368	\$161
3-5	Low	\$609.50	\$391
6-15	Medium	\$816.50	\$632.50
16-25	High	\$1,023.50	\$1035
26 plus	Very High	\$1,207.50	\$1437.50

The cost/risk rating used to set the fees above is calculated using the tables below.

Latest alcohol sales time allowed for premises

Type of Premises	Latest trading time allowed (during 24 hour period)	Weighting
Premises for which an on-licence or club-licence is held or sought	2.00 am or earlier	0
	Between 2.01 and 3.00 am	3
	Any time after 3.00 am	5
Premises for which an off-licence is held or sought (other than remote sales)	10.00 pm or earlier	0
	Any time after 10.00 pm	3
Remote sales premises	Not applicable	0

Type of premises

Type of Licence	Type of Premises	Weighting
On-licence	Class 1 restaurant, night club, tavern, adult premises	15
	Class 2 restaurant, hotel, function centre	10
	Class 3 restaurant, other premises not otherwise specified	5
	BYO restaurants, theatres, cinemas, winery cellar doors	2
Off-Licence	Supermarket, grocery store, bottle store	15
	Hotel, Tavern	10
	Class 1, 2 or 3 club, remote sale premises, premises not otherwise specified	5
	Winery cellar doors	2
Club-licence	Class 1 club	10
	Class 2 club	5
	Class 3 club	2

Enforcement holdings

Number of enforcement holdings in respect of the premises in the last 18 months	Weighting
None	0
One	10
Two or more	20

Definitions for types of premises

Type	Class	Description
Restaurants	1	A restaurant that has or applies for an on-licence and has, in the opinion of the Territorial Authority, a significant bar area and operates that bar area at least one night a week in the manner of a tavern.
	2	A restaurant that has or applies for an on-licence and has, in the opinion of the Territorial Authority, a separate bar area and does not operate that bar area in the manner of a tavern at any time.
	3	A restaurant that has or applies for an on-licence and, in the opinion of the Territorial Authority, only serves alcohol to the table and does not have a separate bar area.
	BYO	A restaurant for which an on-licence is or will be endorsed under section 37 of the Act.
Clubs	1	A club that has or applies for a club licence and has at least 1,000 members of purchase age and in the opinion of the territorial authority, operates any part of the premises in the nature of a tavern at any time.
	2	A club that has or applies for a club licence and is not a class 1 or class 3 club
	3	A club that has or applies for a club licence and has fewer than 250 members of purchase age and in the opinion of the territorial authority, operates a bar for no more than 40 hours each week.
Remote sales premises		Premises for which an off-licence is or will be endorsed under section 40 of the Act.
Enforcement holding		A holding as defined in section 288 of the Act, or an offence under the Sale of Liquor Act 1989 for which a holding could have been made if the conduct had occurred after 18 December 2013.

SPECIAL LICENCES

The fee payable for a Special Licence is assessed using a cost / risk rating system depending on the size of the event and the number of events applied for.

Large event: Means an event that the territorial authority believes on reasonable grounds will have patronage of more than 400 people.

Medium event: Means an event that the territorial authority believes on reasonable grounds will have patronage of between 100 and 400 people.

Small event: Means an event that the territorial authority believes on reasonable grounds will have patronage of fewer than 100 people.

Class	Issued in respect of	Application fee \$ incl GST
1	1 large event: More than 3 medium events: More than 12 small events	\$575
2	3 to 12 small events: 1 to 3 medium events	\$207
3	1 – 2 small events	\$63.25

Glossary of Terms

Activity

Services provided by, or on behalf of, Council, for example the library.

Activity / Asset Management Plan

A plan for managing an activity ensuring that it has capacity to maintain service, there is a future strategy and work and future costs are planned for.

Activity Group

Several activities grouped together. There are nine activity groups at Westland District Council.

Annual Plan

The Annual Plan is produced in years 2 and 3 of the Long Term Plan. It includes the work programme for the year and financial statements and identifies any amendments to the Long Term Plan for that year.

Annual Report

An audited end of financial year report on the performance of Council against the objectives, policies, activities, performance measures, indicative costs, and sources of funds outlined in the Annual Plan and Long Term Plan. Any variances are explained.

Asset

Something that the Council owns on behalf of the community, generally infrastructure.

Assumptions

These are the underlying ideas made by Council that affect financial planning for Council activities.

Borrowing

Raising of loans for capital items, such as water treatment.

Capital Expenditure

Expenditure that will increase the value of Council's assets. Generally replacing an existing asset or building a new one.

Capital Value

Value of land including any improvements.

Community

Everyone who lives and works in Westland District.

Consultation

The dialogue held before decision-making. An exchange of information, points of view and options for decisions between affected people and decision makers.

Consultation Document

A document used to consult on issues. It may contain options and preferred options.

Cost of Services

Relate to a specific activity. This includes the direct and indirect costs that have been allocated to the activity. Indirect costs include interest on public debt, cost of support services and depreciation allowances.

Council Controlled Organisation (CCO)

Defined by s 6 of the Local Government Act. An organisation in which one or more local authorities hold:

- 50 percent or more shareholding
- 50 percent or more voting rights; or
- Right to appoint 50 percent or more of the directors.

Depreciation

The wearing out, consumption or loss of value of an asset over time.

Financial Strategy

Required under s 101A of the Local Government Act. Council's financial direction, including information around revenue, expenditure, rating, debt and investments.

Financial Year

Runs from 1 July to 30 June of the following year.

General Rate

A rate levied across all properties in a district for activities that benefit the whole district.

Income

Includes fees and licences charged for Council services and contributions by outside parties.

Infrastructure

The assets that provide essential services.

Infrastructure Strategy

Under s 101B of the Local Government Act. A 30 year strategy that at minimum covers roading and footpaths, sewer, stormwater, flood control and water supply.

Land Value

Value of land, excluding any improvements.

Levels of Service

The standard to which Council commits to provide services.

Local Government Act 2002

The legislations that defines the powers and responsibilities of local authorities.

Long Term Plan (LTP)

The ten year plan setting out Council's strategic framework, work programme, performance framework, funding approach and budgets for the next ten years.

Operating Expenditure

Day-to-day spending on expenses such as salaries, utilities and rentals.

Operating Revenue

Money received by way of grants or assistance for provision of particular services, and income generated through activities such as permits and fees.

Operating Surplus/(Deficit)

Accounting terms meaning greater income than expenditure, and greater expenditure than income respectively. This is inclusive of non-cash items such as income and expenditure owing but not paid (debtors and creditors) and depreciation.

Performance Measures

Measures used to assess if the Council is achieving objectives set in the Long Term Plan.

Rates

Funds collected from levies on property. Based on the land value of the property. Can include Uniform Annual General Charges and Targeted Rates.

Revenue and Financing Policy

Describes how the Council's work will be paid for and how funds will be gathered.

Significance

The degree of importance of an issue, proposal, decision or matter, as assessed by the local authority.

Significance and Engagement Policy

A policy adopted by Council that enables Council and communities to identify the degree of significance attached to particular issues, proposals, assets, decisions and activities. Describes how and when communities can expect to be engaged in decisions that Council is making.

Solid Waste

Waste products that are not liquid or gas, for example, general household rubbish.

Statement of Cash Flows

The cash effect of transactions. Broken down into operating, investing and financial activities.

Statement of Comprehensive Revenue and Expense

Also known as the Profit and Loss Statement, Income Statement or Operating Statement. Shows the financial results of Council activities at the end of each period, either as surplus or deficit. Does not include asset purchases or disposals.

Statement of Financial Position

Also known as the Balance Sheet. The financial state of affairs at a particular time.

Stormwater

Water that is discharged during rain and run-off from hard surfaces.

Subsidies

Amounts received from other agencies for the provision of services.

Targeted Rates

A rate that is for users of a specific service, rather than a general rate. For example, water use.

Transfer to/from Reserves

Transfer of funds to reserves are generally surpluses on operations. Transfers from reserves assist to fund capital expenditure.

Uniform Annual General Charge (UAGC)

A portion of the general rate collected for each property. All properties receive equal benefit for services regardless of the rateable value. For example, libraries.

User Charges

Charges levied for the use of Council services, for example Building Consent fees.

Wastewater

Waste products from homes and businesses.

Working Capital

Net current assets held in cash or readily converted to cash, less liabilities due for payment within a year. This is indicative of Council's abilities to meet its obligations as they become due.