

TE KAHUI O POUTINI  
WESTLAND DISTRICT COUNCIL  
DRAFT ANNUAL PLAN  
2023/2024



## Mayor and Chief Executive's Message

# Tena Koutou

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This Annual Plan is the second review of the Long Term Plan 2021-2031 (LTP) and the first review by the Council elected in October 2023. While we have great respect for the effort made by the previous Council in developing the LTP there have been many changes to the economic environment since that time. Subsequently, we have undertaken a very thorough review of the forecasts for year 3 – 2023/2024.

Reflecting on the current economic environment, we can see that the assumptions made in the LTP are now unrealistic. In 2020/2021 when the LTP was developed, interest rates were at an all-time low and inflation was only just beginning an upwards trend. The situation is now very different with the Official Cash Rate forecast to peak at 5.5% by the end of 2023 and inflation over 7%. We recognize that the impact of this economic situation on our communities is great.

We also had to consider the compounding effect of decisions made over the previous few years. While holding rates at a low level may have helped the community financially through some of the worst of the recent pandemic, utilizing rate smoothing and other measures to lower rates is unsustainable and impacts significantly on Council's cashflow.

All expenses and capital works have been heavily reviewed to assess if there are cost-savings available and if projects are appropriately timed.

With this in mind, our preference that we have outlined in our Consultation Document is to stop funding the depreciation on the three waters assets for this financial year. We will continue to fund any repairs, maintenance or planned capital works with reserve funds. We have made this decision because the assets will be taken over by the Water Services Entity by 1 July 2026 and we believe that the reserves set aside for those assets should be spent by the community who has funded them.

Nā māua noa, nā



Helen Lash, Westland District Mayor



Simon Bastion, Chief Executive

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## Council's Strategic Direction

### Westland District Council Vision

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

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#### 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.

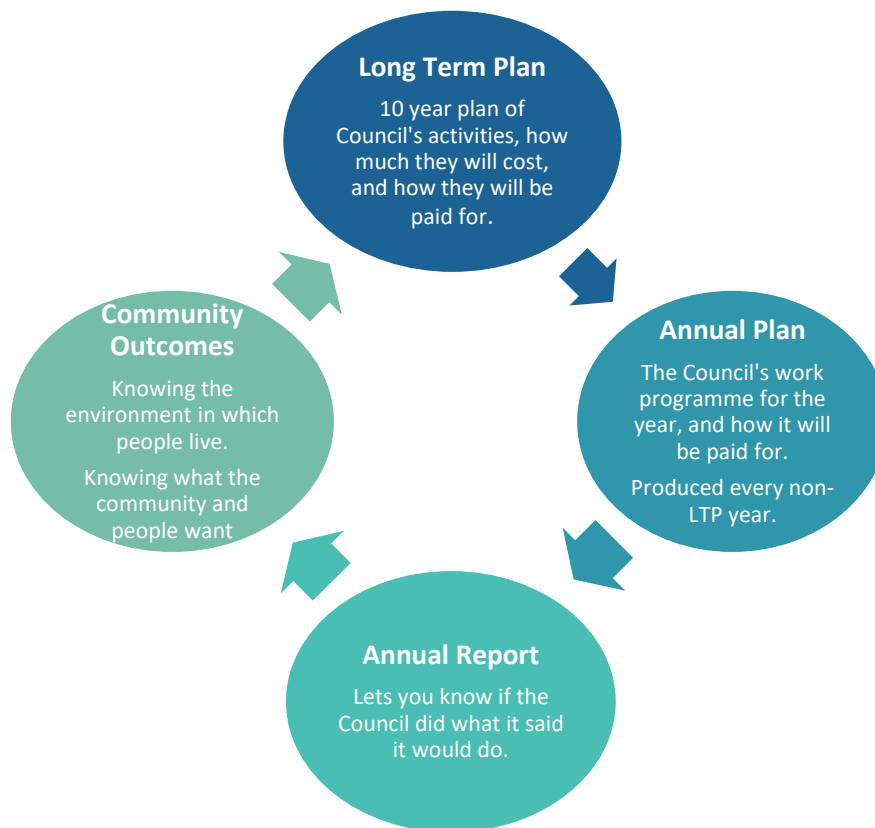
### Strategic Priorities

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

In conjunction with Grey, Buller and the West Coast Regional Councils' we have developed the 'Te Tai o Poutini One District Plan'. This document replaces each Council's individual District Plan and is the first to use the new national guidelines. The Plan was notified in July 2022 and a submission and hearing process is underway over the next couple of years.

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

Council has proposed an average rate increase of 0.07%. To do this depreciation on three waters assets will not be funded in the 2023/2024 year. This is in response to the transfer of these assets from Council to the Water Services Entity on 1 July 2024. Any repairs, maintenance and capital works required will be funded through current reserves set aside for this purpose. However, many rate payers will see greater or smaller increases, this is because individual rates vary depending on location, property capital value and the services provided to the property.

Other changes in this plan are due to the current economic environment. Our LTP was based on a much lower rate of inflation and interest rates. In our review we have assumed that Council: will continue to deliver services at the same, if not better, level; discretionary funding will continue to be available; and most ratepayers will be able to pay their rates. If we continued to budget for lower inflation and interest rates there is a risk that we would struggle to deliver some of our services at the same level. We have also reviewed the proposed projects and made changes to the budgets where there are cost-savings available or projects can be reprioritised.

Each year we review our fees and charges to accurately reflect the cost of provision and keep rate increases to a minimum. Changes to fees and charges have been applied to ensure that we continue to charge fairly, and in a way that ensures that ratepayers are not subsidising activities that benefit individuals more than everyone collectively.

## Summary of Key Changes

*TBC in final Annual Plan*

## 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:

	<b>All of Council Expenses</b>		<b>Specific Activities</b>
<b>+\$1,017,464</b>	<b>Depreciation</b> - revaluations in 2021/2022 were higher than originally forecast due to rising inflation and supply shortages.	<b>+\$952,254</b>	<b>Community</b> – Revenue from capital grants for project funding that was not forecast to be received in the LTP.
<b>+\$555,000</b>	<b>Revenue</b> – Council expects to receive increased revenue from updating our fees and charges, as well as a higher than planned increase in demand for services in Planning and Regulatory.	<b>+\$169,000</b>	<b>Solid Waste</b> – revenue from Refuse Site Fees are currently higher than planned and this is expected to continue.
<b>+ \$224,479</b>	<b>Remuneration</b> – an overall increase due to the pressures of a competitive market for securing personnel where demand exceeds the supply of skilled employees available. This is also influenced by rising inflation.	<b>+\$119,375</b>	<b>Solid Waste</b> – the cost of the emissions trading scheme is increasing more than planned.
<b>+ 232,201</b>	<b>Software Licences</b> – costs have risen for improved systems and improved online access for services.	<b>+\$113,230</b>	<b>Water</b> – Repairs & Maintenance and Materials are higher than planned due to rising inflation.
<b>+ \$140,961</b>	<b>Insurance</b> – the cost of insurance premiums has gone up as insurers become more risk averse. Council negotiates the best insurance rates possible but must carry insurance.	<b>+\$108,520</b>	<b>Inspections and Compliance</b> – Strong demand has fuelled an increase in Fees and Charges revenue which while expected to soften should continue into 2023/2024.
<b>- \$610,248</b>	<b>Interest</b> – forecast loan balances at 1 July 2023 are 27% lower than planned as a result of deferred projects and/or grant funding being received, resulting in lower than planned interest payments.	<b>+\$105,713</b>	<b>Facilities and Leisure Services</b> – revenue from Recreational Contributions has been trending higher than planned and this is expected to continue into 2023/2024.
		<b>+\$97,113</b>	<b>Land Transport</b> – overall operating costs, excluding depreciation and interest and net of the Waka Kotahi operational subsidies, are expected to be 8.6% higher than planned.
		<b>-\$243,025</b>	<b>Museum &amp; Library</b> – Staffing is expected to be maintained at present levels resulting in employee costs being lower than planned.
		<b>-\$106,440</b>	<b>Parks and Reserves</b> – Repairs and Maintenance costs in the Hokitika Business Area have been reduced.

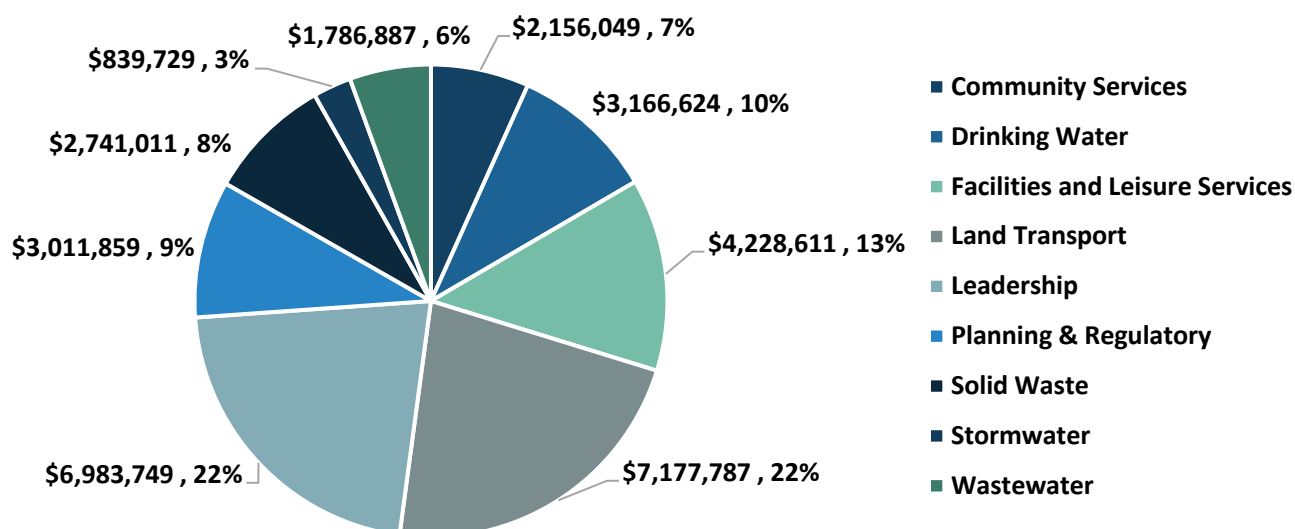
\* Against the Year 3 plan in the LTP



## Financial Summary

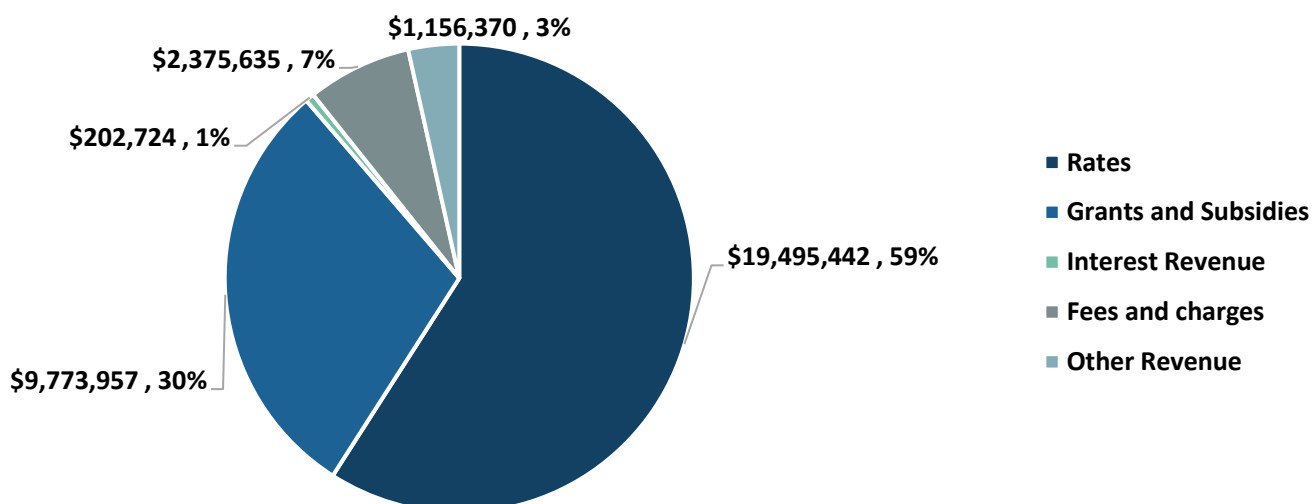
### Total Expenditure

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. Waka Kotahi NZTA). The graph shows where forecast Revenue will come from in 2023/2024. These figures exclude rates remissions, write-offs and discounts, which are not included in the final comprehensive revenue and expenditure.



### Other Key Forecast Numbers:

<b>Borrowings:</b>	<b>\$36,468,220</b>	<b>Operating Revenue</b>	<b>\$32,744,128</b>
<b>Reserve Funds:</b>	<b>\$322,823,264</b>	<b>Operating Expenditure</b>	<b>\$32,207,933</b>
<b>Grants and Subsidies:</b>	<b>\$9,733,957</b>	<b>Capital Expenditure</b>	<b>\$20,728,515</b>

Full details of Council’s financial forecasts and statements for 2023/2024 can be found on pp 16 – 21.

## Planned capital expenditure for 2023/2024

The list below represents the major projects and variances planned for the Annual Plan 2023/2024, based on and as adjusted from the LTP 2021-2031. The total figure represents all planned capital expenditure for that activity in 2023/2024. This figure excludes any Better Off Funded Projects continuing from 2022/2023 to 2023/2024 (estimated \$1 million)

### Leadership

Activity Group	Project	LTP Y3	Annual Plan 2023/2024
<b>HQ</b>	Council HQ Earthquake strengthening & upgrade	-	\$250,000
	Furniture Renewals	\$5,233	\$5,120
<b>IT</b>	Aerial photography	\$20,930	\$40,000
	Fire wall replacement	-	\$15,000
	IT services	\$31,395	\$171,680
<b>Motor vehicles</b>	Replacement of vehicles	\$41,860	\$40,960
<b>All projects total</b>		<b>\$99,418</b>	<b>\$522,760*</b>

\*includes carry forward from 2022/2023 of \$290,960.

- Funding for the Council HQ earthquake strengthening is carried forward from 2022/2023.
- Aerial photography costs have increased as mapping photographs need to be renewed.
- IT services includes equipment renewals, offsite replication and server replacement.

### Community Development

Activity group	Project	LTP Y3	Annual Plan 2023/2024
<b>Halls</b>	Museum Archives upgrade	-	\$363,524
	Carnegie earthquake strengthening completion	-	\$247,388
	Carnegie Museum Fitout	-	\$1,485,000
	Digital Interactive Museum	-	\$255,010
	Heritage Park	\$28,779	\$88,160
<b>Townships</b>	Franz Josef Urban Revitalisation Plan	-	\$159,279
<b>All projects total</b>		<b>\$28,779</b>	<b>\$2,638,561*</b>

\*includes carry forward from 2022/2023 of \$1,419,403.

- Archives upgrade includes carry forward of \$285,524 from 2022/2023.
- Council resolved to the Carnegie Museum earthquake strengthening completion by loan funding on 12 April 2023.
- Carnegie Museum fitout includes carry forward of \$709,390 from 2022/2023.
- Digital Interactive Museum carried forward from 2022/2023.
- Heritage Park includes work on Industrial Buildings 6 and 9, and infrastructure works.
- Franz Josef Urban Revitalisation Plan carried forward from 2022/2023.

### Facilities, and Leisure Services

Activity group	Project	LTP Y3	Annual Plan 2023/2024
<b>Cemeteries</b>	Hokitika Cemetery	\$20,931	\$30,914
	Ross berm development	-	\$28,420
	Stafford infrastructure improvements	-	\$15,000
<b>Public toilets</b>	New Otira public toilets	-	\$460,800
<b>Land and buildings</b>	Fox House	\$26,163	\$51,800
	Pakiwiatarata building earthquake strengthening and weatherproofing	-	\$449,380

Activity group	Project	LTP Y3	Annual Plan 2023/2024
	Racecourse development – event / recreational zone	-	\$512,000
	Racecourse development – residential master plan	\$1,438,938	\$896,000
	Strategic land purchases	-	\$110,000
	Ross land and shed development	-	\$90,000
<b>Parks</b>	Cass Square pavilion development	\$800,573	-
	Cass Square playground upgrade	-	\$1,007,907
	Cass Square skate park	-	\$443,865
<b>Swimming Pools</b>	Ross swimming pool	-	\$24,783
	Hokitika swimming pool refurbishment	\$1,255,800	\$2,836,142
<b>West Coast Wilderness Trail</b>	Lake Kaniere Stage 1	-	\$41,303
	Wainihinihi wet weather route	-	\$320,000
	Totara Bridge stage 2 & 3	-	\$400,000
	Mahinapua boardwalk & bridges	\$627,900	\$170,000
	<b>All projects total</b>	<b>\$4,539,428</b>	<b>\$8,054,080*</b>

\*includes carry forward from 2022/2023 of \$5,044,397.

- Hokitika cemetery includes berm development, road reseal, upgrade and expansion. \$10,434 is carried forward from 2022/2023.
- Funding has been allocated towards Stafford Cemetery infrastructure such as fencing.
- Council resolved to fund permanent public toilets in Otira at the conclusion of the Annual Plan 2022/2023.
- Fox house includes insulation and re-roofing. Funding is carried forward from 2022/2023.
- Funding for the Ross land & shed development is carried forward from 2022/2023, and includes \$1,570 from playground development at the request of the community.
- Funding for Pakiwaitara building is carried forward from 2022/2023.
- Racecourse development was a combined project in the 2021-2031 LTP. This has been split into separate projects, and the funding reallocated and reduced by \$30,938.
- Strategic land purchase - Council needs to purchase the land where the Council HQ generator sits.
- Funding for Cass Square Pavilion has been deferred
- Funding for the Cass Square playground upgrade and skate park is carried over from 2022/2023.
- Ross swimming pool works includes earthquake strengthening and heating. Funding is carried forward from 2022/2023.
- Hokitika swimming pool stage 2 includes \$1,420,000 external funding from Kānoa, with the remainder carried forward from 2022/2023.
- Work on Lake Kaniere Stage 1 was undertaken in prior years and the remaining funding carried forward into 2023/2024 to complete the project.
- Funding for the Wainihinihi wet weather route is carried forward from 2022/2023.
- The Totara bridge stage 2 & 3 project has been brought forward from the 2025/2026 year.
- The budget for the Mahinapua boardwalk and bridges has been reduced by \$457,900.

## Regulatory and Planning

Activity group	Project	LTP Y3	Annual Plan 2023/2024
<b>Animal Control</b>	Dog park	-	\$20,250
<b>District Plan</b>	Westland Tourism Marketing infrastructure	-	\$100,000

<b>Emergency Management</b>	Emergency operations centre	-	\$1,396,398
	Hannahs Clearing fire station upgrade	-	\$71,680
<b>All projects total</b>		<b>\$0</b>	<b>\$1,608,867*</b>

\*includes carry forward from 2022/2023 of \$1,583,867.

- Funding for the dog park is carried forward from 2022/2023.
- Westland Tourism Marketing infrastructure signage includes \$75,000 carried forward from 2022/2023.
- Funding for the Emergency operations centre is carried forward from 2022/2023.
- Funding for the Hannahs Clearing fire station upgrade is carried forward from 2022/2023.

## Land Transport

Project	LTP Y3	Annual Plan 2023/2024
<b>Unsealed road metalling</b>	\$261,625	\$250,000
<b>Sealed road resurfacing</b>	\$923,013	\$1,050,000
<b>Drainage renewals</b>	\$184,487	\$176,348
<b>Sealed road pavement rehabilitation</b>	\$136,045	\$200,000
<b>Bridge and structure renewals</b>	\$261,625	\$250,000
<b>Structures Component Replacements</b>	\$261,625	\$250,000
<b>Traffic services renewals</b>	139,622	\$140,018
<b>Local road improvements</b>	\$366,275	\$350,000
<b>Footpath renewals</b>	\$74,302	\$100,000
<b>Haast-Jackson Bay Road – Sealed road resurfacing</b>	\$156,975	\$150,000
<b>Haast-Jackson Bay Road – Drainage renewals</b>	\$28,256	\$27,000
<b>Haast-Jackson Bay Road – Sealed road pavement rehabilitation</b>	\$156,975	\$150,000
<b>Haast-Jackson Bay Road – Bridge and structure renewals</b>	\$73,255	\$70,000
<b>Haast-Jackson Bay Road – Traffic services renewals</b>	\$10,465	\$10,000
<b>Haast – Jackson Bay Road – Local Road improvements*</b>	\$523,250	\$500,000
<b>Haast-Jackson Bay Road – Structures component replacements</b>	\$1,020,338	\$75,000
<b>All Projects Total</b>	<b>\$4,575,173</b>	<b>\$3,741,538</b>

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.

## Drinking Water

Project	LTP Y3	Annual Plan 2023/2024
<b>Fox Glacier Water Treatment Plant Upgrade</b>	-	\$874,549
<b>Haast Water Treatment Plant communications cable</b>	-	\$125,000
<b>Hokitika water mains replacement</b>	\$261,625	\$256,000
<b>Kumara existing reservoirs replacement</b>	-	\$45,000
<b>Replacement of Water Treatment Plant Components</b>	\$47,097	\$61,080
<b>Investigate options for Brickfield Reservoirs</b>	-	\$92,160
<b>All Projects Total</b>	<b>\$308,722</b>	<b>\$1,453,789*</b>

\*includes carry forward from 2022/2023 of \$911,709.

- Funding for the Fox Glacier Water Treatment Plant upgrade includes \$774,549 carried forward from 2022/2023 and is necessary to meet the new Drinking Water Standards.
- Funding for the Kumara reservoirs is carried forward from 2022/2023.
- The cost of replacement parts has increased.
- Funding for the Brickfield reservoirs is carried forward from 2022/2023.

## Stormwater

Project	LTP Y3	Annual Plan 2023/2024
<b>Contribution towards new developments</b>	\$10,465	\$10,240
<b>Hokitika stormwater mains replacement</b>	\$164,719	\$161,178
<b>Jollie Street extension</b>	-	\$20,480
<b>All Projects Total</b>	<b>\$175,184</b>	<b>\$191,989</b>

- Reduced funding for new developments and the Hokitika stormwater mains replacement is offset by the cost of the Jollie Street stormwater extension.

## Wastewater

Project	LTP Y3	Annual Plan 2023/2024
<b>Contribution towards new developments</b>	\$10,465	\$10,240
<b>Wastewater pump station generator</b>	-	\$100,000
<b>Hokitika wastewater mains replacements</b>	-	\$118,000
<b>Hokitika Z-line mains replacements</b>	\$118,077	\$200,000
<b>Hokitika Wastewater Treatment Plant Upgrade</b>	\$3,139,500	\$1,000,000
<b>All Projects Total</b>	<b>\$3,268,041</b>	<b>\$1,448,240</b>

- \$50,000 each allocated to Franz Josef and Haast for pump station generators.
- Funding for Hokitika wastewater Z-Line replacement increased \$81,923.
- Funding for Hokitika wastewater mains replacement brought forward from 2024/2025.
- Funding for the Hokitika Wastewater Treatment Plant Upgrade is reduced by \$2,139,500 as construction will not begin in 2023/2024.

## Solid Waste

Project	LTP Y3	Annual Plan 2023/2024
<b>Butlers intermediate capping</b>	-	\$32,769
<b>Emission trading – carbon credits</b>	-	\$280,000
<b>Fox Glacier Landfill armouring</b>	-	\$40,960
<b>Hokitika Refuse shed 2</b>	\$31,395	\$30,720
<b>Plant and equipment for waste minimisation</b>	\$52,325	\$51,200
<b>Butlers new cell/ Franz Josef waste management</b>	-	\$128,627
<b>Haast Transfer Station development</b>	-	\$100,000
<b>All Projects Total</b>	<b>\$84,767</b>	<b>\$685,300*</b>

\*includes carry forward from 2022/2023 of \$228,627.

- 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.
- Funding for Butlers new cell / Franz Josef waste management carried forward from 2022/2023.
- Funding for Haast Transfer Station Development carried forward from 2022/2023.

## Forecast Financial Information

**This section of the plan contains:**

Prospective statement of comprehensive revenue and expense for the year ended 30 June 2024

Prospective changes of net equity for the year ended 30 June 2024

Prospective statement of financial position as at 30 June 2024

Prospective statements of cash flows as at 30 June 2024

Prospective reconciliation of net surplus to operating activities for the year ended 30 June 2024

Prospective Statement of Comprehensive Revenue and Expense for the year ended 30 June 2024

<b>Prospective Statement of Comprehensive Revenue and Expense</b>			
	<b>Long Term Plan 2022/23 \$000</b>	<b>Long Term Plan 2023/24 \$000</b>	<b>Annual Plan 2023/24 \$000</b>
<b>Revenue</b>			
Rates	\$20,215	\$22,449	\$19,235
Grants and subsidies	\$6,251	\$6,627	\$9,774
Interest revenue	\$7	\$7	\$268
Fees and charges	\$1,844	\$1,924	\$2,376
Other revenue	\$1,168	\$1,182	\$1,091
<b>Total operating revenue</b>	<b>\$29,485</b>	<b>\$32,189</b>	<b>\$32,744</b>
<b>Expenditure</b>			
Employee benefit expenses	\$5,977	\$6,049	\$6,274
Finance costs	\$1,098	\$1,424	\$814
Depreciation and amortisation	\$8,237	\$8,385	\$9,403
Other expenses	\$12,796	\$13,363	\$15,718
<b>Total operating expenditure</b>	<b>\$28,109</b>	<b>\$29,222</b>	<b>\$32,208</b>
<b>Income tax expenses/(benefit)</b>			
Income tax expenses/(benefit)	\$0	\$0	\$0
Income tax expenses/(benefit)	\$0	\$0	\$0
<b>Operating Surplus/(Deficit)</b>	<b>\$1,376</b>	<b>\$2,968</b>	<b>\$536</b>
<b>Other comprehensive revenue and expense</b>			
Gain/(loss) financial assets	\$0	\$0	\$0
<b>Other Comprehensive Revenue and Expenses Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Prospective Statement of Changes of Equity for the year ended 30 June 2024

<b>Prospective Statement of Changes in Equity</b>			
	<b>Long Term Plan 2022/23 \$000</b>	<b>Long Term Plan 2023/24 \$000</b>	<b>Annual Plan 2023/24 \$000</b>
<b>Equity balance at 30 June</b>			
Equity balance at 1 July	433,751	435,127	501,646
Comprehensive income for year	1,376	5,954	536
<b>Equity balance at 30 June</b>	<b>435,127</b>	<b>441,081</b>	<b>502,182</b>
<b>Components of Equity</b>			
<b>Retained earnings 30 June</b>			
Retained Earnings at 1 July	166,126	168,050	176,229
Net Surplus/(Deficit)	1,376	2,968	536
Transfers to/ (from) reserves	548	(409)	2,595
<b>Retained earnings 30 June</b>	<b>168,050</b>	<b>170,608</b>	<b>179,360</b>
<b>Revaluation Reserves 30 June</b>			
Revaluation Reserves at 1 July	258,201	258,201	315,733
Revaluation Gains	-	2,986	-
<b>Revaluation Reserves 30 June</b>	<b>258,201</b>	<b>261,187</b>	<b>315,733</b>
<b>Council created Reserves 30 June</b>			
Council Created Reserves at 1 July	9,361	8,813	9,507
Transfers to / (from) reserves	(548)	409	(2,595)
<b>Council created Reserves 30 June</b>	<b>8,813</b>	<b>9,222</b>	<b>6,912</b>
<b>Other comprehensive revenue and expense Reserve 30 June</b>			
Other comprehensive revenue and expense Reserves at 1 July	64	64	177
Transfers to / (from) reserves	-	-	-
<b>Other comprehensive revenue and expense Reserve 30 June</b>	<b>64</b>	<b>64</b>	<b>177</b>
<b>Components of Equity</b>	<b>435,127</b>	<b>441,081</b>	<b>502,182</b>



## Prospective Statement of Financial Position for the year ended 30 June 2024

Prospective Statement of Financial Position			
	Long Term Plan 2021/2022 \$000	Long Term Plan 2022/2023 \$000	Annual Plan 2022/2023 000
<b>Assets</b>			
Current assets			
Cash & Cash Equivalents	12,687	13,380	4,531
Debtors & Other Receivables	2,561	2,606	3,135
Derivative Financial Instruments	-	-	12
<b>Total Current Assets</b>	<b>15,250</b>	<b>15,986</b>	<b>7,678</b>
Non-current assets			
Council Controlled Organisation	11,010	11,010	12,695
Intangible Assets	33	32	225
Deferred Tax	-	-	137
Assets Under Construction	-	-	10,781
Other Financial Assets	418	420	778
Derivative Financial Instruments	-	-	493
Property, Plant and Equipment	455,372	463,052	513,568
<b>Total Non-current assets</b>	<b>466,834</b>	<b>474,514</b>	<b>538,676</b>
<b>Total Assets</b>	<b>482,083</b>	<b>490,500</b>	<b>546,354</b>
<b>Liabilities</b>			
Current liabilities			
Creditors & other payables	2,992	3,050	2,863
Employee benefit liabilities	454	462	507
Other	435	444	1,475
<b>Total Current Liabilities</b>	<b>3,884</b>	<b>3,959</b>	<b>4,846</b>
Non-current liabilities			
Deferred Tax	32	32	-
Employee benefit liabilities	48	49	36
Provisions	2,371	2,371	2,821
Borrowings	40,187	42,726	36,468
Derivative Financial Instruments	433	283	-
<b>Total Non-Current Liabilities</b>	<b>43,071</b>	<b>45,461</b>	<b>39,326</b>
<b>Total Liabilities</b>	<b>46,955</b>	<b>49,419</b>	<b>44,171</b>
<b>Net Assets</b>	<b>435,127</b>	<b>441,081</b>	<b>502,182</b>
<b>Equity</b>			
Retained earnings	168,050	170,608	179,359
Restricted Reserves	8,813	9,222	6,913
Revaluation reserves	258,201	261,187	315,733
Other comprehensive revenue and expense reserve	64	64	177
<b>Equity</b>	<b>435,127</b>	<b>441,081</b>	<b>502,182</b>

## Prospective Statement of Cash flows for the year ended 30 June 2024

<b>Prospective Statement of Cashflows</b>			
	<b>Long Term Plan 2022/23 \$000</b>	<b>Long Term Plan 2023/24 \$000</b>	<b>Annual Plan 2023/24 \$000</b>
<b>Net Cashflow Operating Activities</b>			
<b>Cash was provided from:</b>			
Rates Revenue	20,195	22,430	19,239
Fees, charges, and other receipts (including donations)	1,837	1,917	2,371
Interest Received	7	7	268
Dividends received	250	250	250
Grants and Subsidies	6,239	6,616	9,756
Other Revenue	767	781	1,213
<b>Cash was provided from:</b>	<b>29,295</b>	<b>32,002</b>	<b>33,097</b>
<b>Cash was applied to:</b>			
Payment Staff & Suppliers	18,701	19,344	21,684
Interest Paid	1,098	1,424	814
<b>Cash was applied to:</b>	<b>19,798</b>	<b>20,768</b>	<b>22,498</b>
<b>Net Cashflow Operating Activities</b>	<b>9,496</b>	<b>11,234</b>	<b>10,599</b>
<b>Net Cashflow Investment Activities</b>			
<b>Cash was provided from:</b>			
Proceeds sale of property, plant and equipment	-	-	-
Proceeds from sale of intangibles	-	-	-
<b>Cash was provided from:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	16,325	13,077	20,449
Purchase of intangibles	-	2	280
Purchase of Investments	-	-	180
<b>Cash was applied to:</b>	<b>16,325</b>	<b>13,080</b>	<b>20,908</b>
<b>Net Cashflow Investment Activities</b>	<b>(16,325)</b>	<b>(13,080)</b>	<b>(20,908)</b>

<b>Net Cashflow Finance Activities</b>			
<b>Cash was provided from:</b>			
Proceeds from borrowings	7,856	4,409	7,185
Capital works loan repayments			2
<b>Cash was provided from:</b>	<b>7,856</b>	<b>4,409</b>	<b>7,188</b>
<b>Cash was applied to:</b>			
Repayment of borrowings	1,477	1,870	-
<b>Cash was applied to:</b>	<b>1,477</b>	<b>1,870</b>	<b>-</b>
<b>Net Cashflow Finance Activities</b>	<b>6,379</b>	<b>2,539</b>	<b>7,188</b>

<b>Cash Balance</b>			
<b>Cash Balance</b>			
Net increase/(decrease) in cash held	(450)	693	(3,122)
Total cash resources at start of the year	13,137	12,687	7,653
<b>Cash Balance</b>	<b>12,687</b>	<b>13,380</b>	<b>4,531</b>
<b>Cash Balance</b>	<b>12,687</b>	<b>13,380</b>	<b>4,531</b>

## Prospective Reconciliation of Net Surplus to Operating Activities for the year ended 30 June 2024

Prospective Reconciliation of Net Surplus/(Deficit) to Operating Activities			
	Annual Plan 2022/23 \$000	Long Term Plan 2023/24 \$000	Annual Plan 2023/24 \$000
Surplus/(deficit) after tax	1,376	5,954	536
	<b>1,376</b>	<b>5,954</b>	<b>536</b>
Add/(Less) non cash expenses			
Revaluation (gains)/losses	-	(2,986)	-
Depreciation and amortisation	8,237	8,385	9,403
Employee entitlements non-current	-	-	1
	<b>8,237</b>	<b>5,399</b>	<b>9,404</b>
Add/(Less) items classified as investing or financing activities			
(Gains)/losses on sale of property, plant and equipment	-	-	-
(Gains)/losses on sale of intangibles	-	-	245
Change in fair value of interest rate swap	(150)	(150)	376
	<b>(150)</b>	<b>(150)</b>	<b>621</b>
Add/(Less) movement in working capital			
(Increase)/decrease in inventories	-	-	-
(Increase)/decrease in debtors and other receivables	(45)	(43)	(35)
Increase/(decrease) in creditors and other payables	62	58	53
Increase/(decrease) in employee entitlements	8	8	9
Increase/(decrease) in other liabilities	10	8	-
(Increase)/decrease in deferred income	-	-	12
	<b>33</b>	<b>31</b>	<b>38</b>
<b>Net cash flow from operating activities</b>	<b>9,496</b>	<b>11,234</b>	<b>10,599</b>

## Rating Base Information

RATING BASE AS AT 30 JUNE 2023

	2023/2024
Projected number of rating units	6677
Total capital value of rating units	2,693,844,900
Total land value of rating units	1,340,011,600

## Funding Impact Statement for the Year Ended 30 June 2024

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 2023/2024

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 / Waiau 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

<b>Kumara Community Rate</b>	<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>
<b>Hokitika Community Rate</b>	<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>
<b>Ross Community Rate</b>	<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>
<b>Hari Hari Community Rate</b>	<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>
<b>Whataroa Community Rate</b>	<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>

<b>Franz Josef /Waiau Community Rate</b>	<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 &amp; assistance (Glacier Country Promotions).</p>
<b>Fox Glacier Community Rate</b>	<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 &amp; assistance (Glacier Country Promotions).</p>
<b>Haast Community Rate</b>	<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>
<b>Bruce Bay Community Rate</b>	<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>
<b>Kokatahi / Kowhitirangi Community Rates</b>	<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 &amp; assistance activity (Kokatahi / Kowhitirangi community grant).</p>
<b>Water Rates</b>	<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"> <li>• Hokitika and Kaniere Treated water – Connected (all rating units other than commercial ones)</li> <li>• Hokitika and Kaniere Treated water – Commercial connected</li> <li>• Hokitika and Kaniere Treated water – Unconnected</li> <li>• Rural Townships Treated water – Connected (all rating units other than commercial ones)</li> <li>• Rural Townships Treated water – Commercial connected</li> <li>• Rural Townships Treated water - Unconnected</li> <li>• Rural Townships Untreated – Connected (all rating units other than commercial ones)</li> </ul>

	<ul style="list-style-type: none"> <li>• Rural Townships Untreated –Commercial connected</li> <li>• Rural Townships Untreated – Unconnected</li> </ul> <p>Water rates fund part of the water supply activity.</p>
<b>Metered Water Rates</b>	<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"> <li>• Hokitika and Kaniere metered water</li> <li>• Rural Townships metered water</li> </ul> <p>Metered water rates fund part of the water supply activity.</p>
<b>Milk Treatment Plan Water Rates</b>	<p>Water rates are set and assessed on the property used as a milk treatment plant in Hokitika. For 2023/2024, the rates are:</p> <ul style="list-style-type: none"> <li>• Hokitika Milk Treatment Plant rate fixed charge from 0 up to a projected demand for the year.</li> <li>• Hokitika Milk Treatment Plant metered water greater than projected demand for the year.</li> </ul> <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>
<b>Sewerage Rates</b>	<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"> <li>• Sewerage Connected (per water closet or urinal)</li> <li>• Sewerage Unconnected (per rating unit)</li> </ul> <p>Sewerage rates fund part of the wastewater activity.</p>
<b>Refuse Collection Rates</b>	<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"> <li>• Refuse collection</li> </ul> <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>
<b>Tourism Promotion Rate</b>	<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"> <li>• Commercial <ul style="list-style-type: none"> <li>○ Greater than \$10m</li> <li>○ Greater than \$3m and up to \$10m</li> <li>○ Greater than \$1m and up to \$3m</li> <li>○ \$1m or less</li> </ul> </li> <li>• Residential, Rural Residential and Rural</li> </ul> <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 &amp; assistance (Tourism West Coast grant).</p>
<b>Hokitika Area Promotions Rate</b>	<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 &amp; assistance activity (Destination Hokitika grant).</p>
<b>Kaniere Sewerage Capital Contribution Rate</b>	<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>



<b>Hannah's Clearing Water Supply Capital Repayment Rate</b>	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.
<b>Emergency Management Contingency Fund Rate</b>	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 2024

The following table quantifies the amounts and total revenue for each rate for 2023/2024.

### General Rates

Rate	Factor	Sector				Units	Totals	
		Rural	Rural Residential	Residential	Commercial		Revenue	
<b>General Rates</b>							Inc GST \$	Ex GST \$
General Rate	Capital Value	939,519,400	489,692,230	697,695,550	508,835,720	2,635,742,900		
	Per \$ Capital Value	0.0028	0.0021	0.0029	0.0059			
	Revenue	2,631,033	1,010,458	2,056,662	2,999,884		8,698,036	7,563,510
Uniform Annual General Charge	Rateable Units	1,695	1,387	2537	478			
	Each	731	731	731	731			
	Revenue	1,238,251	1,013,247	1,853,359	349,194		4,454,052	3,873,088
<b>Total General Rates</b>		<b>3,869,284</b>	<b>2,023,705</b>	<b>3,910,020</b>	<b>3,349,078</b>		<b>13,152,088</b>	<b>11,436,598</b>

Targeted community rates

Rate	Factor	Sector				Totals		
		Rural	Rural Residential	Residential	Commercial	Units	Revenue	
<i>Community Rates</i>							Inc GST \$	Ex GST \$
<b>Kumara</b>	Rateable Units	120	149	210	14	493		
	Each	290	290	290	290			
	Revenue	34,835	43,247	60,961	4,070		143,113	124,446
<b>Hokitika</b>	Rateable Units	621	767	1738	235	3,361		
	Each	560	560	747	1493			
	Revenue	347,682	429,556	1,297,563	350,359		2,425,160	2,108,835
<b>Ross</b>	Rateable Units	133	29	180	14	356		
	Each	577	577	577	577			
	Revenue	76,803	16,747	103,944	8,085		205,578	178,763
<b>Harihari</b>	Rateable Units	133	35	92	16	276		
	Each	171	171	171	171			
	Revenue	22,803	6,052	15,774	2,692		47,321	41,149
<b>Whataroa</b>	Rateable Units	114	92	59	25	290		
	Each	192	192	192	192			
	Revenue	21,870	17,562	11,319	4,884		55,635	48,378
<b>Franz Josef</b>	Rateable Units	75	46	132	75	327		
	Each	328	328	438	876			
	Revenue	24,460	15,018	57,763	65,498		162,739	141,512
<b>Fox Glacier</b>	Rateable Units	49	13	77.02	40	179		
	Each	461	461	614	1228			
	Revenue	22,573	5,759	47,309	49,729		125,370	109,017
<b>Bruce Bay</b>	Rateable Units	109	42	0	3	155		
	Each	83	83	0	83			
	Revenue	9,081	3,524	0	267		12,872	11,193
<b>Haast</b>	Rateable Units	229	227	78	37	571		
	Each	153	153	153	153			
	Revenue	35,042	34,858	11,962	5,628		87,490	76,079
<b>Total Community Rates</b>	Rateable Units	1,582	1,400	2,566	459	6,007		
	Revenue	595,151	572,322	1,606,594	491,212		3,265,278	2,839,372

Other targeted rates

Rates	Factor	Unit amounts				Units	Totals	
		\$	\$	\$	\$		Revenue	Revenue
							Inc GST \$	Ex GST \$
<b>Refuse Collection Rates</b>								
Refuse Collection	Per bin				296	3,207	948,750	825,000
<b>Total Refuse Collection Rates</b>						<b>3,207</b>	<b>948,750</b>	<b>825,000</b>
		<u>Connected non commercial</u>	<u>Connected Commercial</u>	<u>Unconnected Domestic</u>				
<b>Water Supply Rates</b>								
Rural Untreated Water Connected non-commercial	Each	191	335	96		6	1,149	
Treated Water	Each	255	447	128		2889	775,797	
Hannah's Clearing Capital	Each				575	5	2,875	
Hokitika Milk Treatment Plant Fixed Water Rate					2,266,607	1	2,266,607	
Metered Water Rates	Volumetric					179	606,387	
<b>Total Water Supply Rates</b>							<b>3,254,372</b>	<b>2,829,889</b>
<b>Sewerage Rates</b>								
Connected	Each				218			
Unconnected	Each				109			
<b>Total</b>						<b>4,348</b>	<b>950,282</b>	
Kaniere Sewerage Capital	Each				417	28	11,676	
<b>Total Sewerage Rates</b>							<b>961,958</b>	<b>836,485</b>

Rates	Factor	Unit amounts				Totals		
						Units	Revenue	
		\$	\$	\$	\$	Inc GST \$	Ex GST \$	
<b><i>Kokatahi / Kowhitirangi Community Rate</i></b>								
Land Value	Per \$ Value				0.0001	176,085,000	23,316	
Uniform Basis	Rateable Units				118	198	23,316	
<b>Total Kokatahi / Kowhitirangi Community Rates</b>							<b>46,632</b>	<b>40,549</b>
<b><i>Hokitika Area Promotions Rate</i></b>								
	Rateable Units				198	227	44,850	39,000
<b><i>Tourism Promotions Rates</i></b>								
Non Commercial	Each				12	5,610	69,409	60,356
Commercial within Capital Value Range:		<u>Over \$10 million</u>	<u>\$3 - 10 million</u>	<u>\$1 - 3 million</u>	<u>\$0 - 1 million</u>			
	Units	5	14	77	389	485		
	Each	8,167	4,083	1,633	817			
	Revenue	40,833	57,166	125,766	317,707		541,472	470,845
<b>Total Tourism Promotions Rates</b>							<b>702,363</b>	<b>610,750</b>
<b>Total Other Targeted Rates</b>							<b>8,266,431</b>	<b>7,188,201</b>
<b>Total Rates</b>							<b>22,284,809</b>	<b>19,378,095</b>

## Rates Samples for the Year Ended 30 June 2024

The table below shows what the indicative rates are likely to be if Council adopts all of the proposals and the preferred option rating option (option 5) outlined in the Consultation Document.

Sector	Community	Capital Valuation 2023 \$	Actual 2022/2023 Rates \$	Draft Rates 2023/2024 \$	Variance \$	Percentage Variance \$
Rural	Bruce Bay	785,500	2,101.48	2,651.02	549.55	26.15%
Rural Residential	Bruce Bay	830,000	1,795.07	2,224.93	429.87	23.95%
Commercial	Bruce Bay	385,000	2,764.44	3,416.68	652.24	23.59%
Rural	Fox Glacier	800,000	2,606.20	2,719.35	113.15	4.34%
Residential	Fox Glacier	640,000	3,196.56	3,247.67	51.11	1.60%
Rural Residential	Fox Glacier	86,000	1,077.26	1,212.41	135.16	12.55%
Commercial	Fox Glacier	670,000	5,598.89	6,257.35	658.46	11.76%
Rural	Franz Josef	420,000	1,437.74	1,698.39	260.65	18.13%
Residential	Franz Josef	420,000	2,640.04	2,530.27	-109.77	-4.16%
Rural Residential	Franz Josef	300,000	1,269.00	1,482.44	213.44	16.82%
Commercial	Franz Josef	960,000	7,570.34	8,021.03	450.68	5.95%
Rural	Haast	80,000	868.32	992.11	123.79	14.26%
Residential	Haast	225,000	2,046.80	1,780.36	-266.44	-13.02%
Rural Residential	Haast	290,000	1,119.86	1,312.59	192.73	17.21%
Commercial	Haast	1,290,000	6,987.57	8,844.06	1856.49	26.57%
Rural	Hari Hari	2,070,000	5,034.50	6,240.08	1205.57	23.95%
Residential	Hari Hari	130,000	1,339.48	1,307.56	-31.92	-2.38%
Rural Residential	Hari Hari	196,000	977.08	1,158.87	181.79	18.61%
Commercial	Hari Hari	250,000	3,273.82	3,187.67	-86.15	-2.63%
Rural	Hokitika	460,000	994.20	1,279.23	285.03	28.67%
Residential	Hokitika	390,000	3,189.56	2,978.85	-210.72	-6.61%
Rural Residential	Hokitika	510,000	2,081.87	2,320.00	238.14	11.44%
Commercial	Hokitika	470,000	7,396.56	6,668.63	-727.93	-9.84%
Rural	Kumara	12,000	859.66	947.43	87.76	10.21%
Residential	Kumara	155,000	1,897.80	1,792.07	-105.73	-5.57%
Rural Residential	Kumara	182,000	1,336.89	1,497.78	160.89	12.03%
Commercial	Kumara	170,000	3,358.86	3,146.31	-212.54	-6.33%
Rural	Ross	277,000	1,680.19	1,870.67	190.48	11.34%
Residential	Ross	210,000	2,289.68	2,178.24	-111.44	-4.87%
Rural Residential	Ross	750,000	2,694.37	3,041.50	347.13	12.88%
Commercial	Ross	910,000	5,499.94	6,803.26	1303.32	23.70%
Rural	Whataroa	1,050,000	2,676.22	3,377.04	700.81	26.19%
Residential	Whataroa	90,000	1,427.93	1,280.06	-147.87	-10.36%
Rural Residential	Whataroa	320,000	1,181.61	1,399.75	218.15	18.46%
Commercial	Whataroa	235,000	2,329.13	2,739.75	410.63	17.63%

Information on your property's proposed rates for 2023/2024 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 2023.

## Whole of Council Prospective Funding Impact Statement for the Year Ended 30 June 2024

<b>Prospective Funding Impact Statement for Whole of Council</b>			
	<b>Long Term Plan 2022/2023 \$000</b>	<b>Long Term Plan 2023/2024 \$000</b>	<b>Annual Plan 2023/2024 \$000</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	10,494	12,307	11,307
Targeted Rates	9,721	10,142	7,929
Subsidies and grants for operating purposes	2,563	2,536	2,637
Fees and charges	1,844	1,924	2,376
Interest and dividends from investments	257	257	518
Local authorities fuel tax, fines, infringement fees, and other receipts	918	932	841
<b>Total Operating Funding (A)</b>	<b>25,797</b>	<b>28,099</b>	<b>25,608</b>
Applications of Operating Funding			
Payments to staff and suppliers	18,774	19,412	21,991
Finance Costs	1,098	1,424	814
<b>Total Applications of Operating Funding (B)</b>	<b>19,871</b>	<b>20,836</b>	<b>22,805</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>5,926</b>	<b>7,263</b>	<b>2,803</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	3,687	4,090	7,136
Increase (decrease) in debt	6,378	2,539	(535)
<b>Total Sources of Capital Funding (C)</b>	<b>10,066</b>	<b>6,629</b>	<b>6,601</b>
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	1,232	1,264	252
- to improve the level of service	5,271	3,555	9,987
- to replace existing assets	9,822	8,260	10,490
Increase (decrease) in reserves	(333)	812	(11,325)
Increase (decrease) of investments	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>15,992</b>	<b>13,892</b>	<b>9,403</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(5,926)</b>	<b>(7,263)</b>	<b>(2,803)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Annual Plan Disclosure Statement for the year ending 30 June 2024

### 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	\$36,191,105	\$19,495,442	Yes
Rates (increase) affordability benchmark	5%	-4.59%	Yes
Debt affordability benchmark	\$57,302,224	\$31,158,819	Yes
Balanced budget benchmark	100%	100.5%	Yes
Essential services benchmark	100%	168.1%	Yes
Debt servicing benchmark	10%	2.5%	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 have been 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/(losses) 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 2023	Transfers into fund	Transfers out of fund	Balance 30 June 2024
		\$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.	69	0	0	69
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%)	95	0	0	95
Westland Racing Club	Westland Racing Club transferred the racecourse and \$250,000 to fund maintenance costs	218	0	(5)	213
General Rates Reserve	General rates funding	(1,355)	431		(924)
Emergency contingency fund	Rates collected to support Westland in a Civil Defence emergency.	64	0	0	64
Transport renewals	For funding the renewal of roads and bridges.	739	1,562	(1,100)	1,201
Water renewal	For funding the renewal of water supplies networks	2,524	0	(1,699)	825
Waste water renewal	For funding the renewal of sewerage and sewage networks	1,872	0	(1,351)	521
Stormwater renewal	For funding the renewal of stormwater systems	648	0	(361)	286
Solid Waste renewal	For funding the renewal of Refuse transfer Stations and landfills.	82	122	(32)	172
Parks and Reserves renewals	For funding Parks, Reserves, Public Toilets, Ross Pool and Cemeteries Asset Renewal	987	611	(909)	690
Building renewals	For renewal of all Council operational buildings.	1,588	458	(369)	1,677
Administration renewals	For renewal of office equipment, furniture, technical equipment, vehicles and technology	520	208	(277)	452
Library renewals	To replace library books	318	95	(61)	352
<b>Total Council created reserves</b>		<b>8,388</b>	<b>3,700</b>	<b>(6,377)</b>	<b>5,710</b>

## Restricted Reserves

Reserve	Purpose of each reserve fund	Balance 01 July 2023	Transfers into fund	Transfers out of fund	Balance 30 June 2024
		\$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	484	150	(70)	565
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.	362	0	0	362
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;	25	1	(1)	25
Three Mile Domain	To fund Three Mile Domain costs.	75	0	0	75
Ross Endowment Land	Various endowment land parcels in Ross sold	53	0	0	53
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	1	3	(3)	1
Graffiti	Grant funding Received	4	0	0	4
Taxi Chits	Grant funding Received	(4)	0	0	(4)
<b>Total Restricted Reserves</b>		<b>1,120</b>	<b>153</b>	<b>(74)</b>	<b>1,200</b>
<b>Total reserves</b>		<b>9,508</b>	<b>3,853</b>	<b>(6,451)</b>	<b>6,912</b>

## Fees and charges 2023/2024

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	

#### Meeting room hire

Council Chambers, including tea and coffee	\$300 general public \$150 community groups
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Pakiwaitara building meeting room

\$300 general public  
\$150 community groups

### Financial Services

Rates settlement refund processing fee \$30.75

### Land Information Services

Land online Search—CT or Plan Instrument \$10

### 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

### 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. A LIM does not include provision of a Certificate of Title.

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

### Westland Library

Referral to Credit Recoveries – Administration fee \$17.50  
DVDs \$2.00  
Jigsaw \$1.00  
Replacement cards \$1.00  
Lost / Damaged Items Replacement Cost  
No subscription charges for residents of Westland, Buller, Grey or Selwyn Districts.  
Interlibrary loans (per item) \$8.50 - \$23  
Overseas Interlibrary loans (per item) At cost  
Book Covering \$10 - \$15  
Computer print outs A4 \$0.30  
Computer print outs A4 – colour \$2.60

## Photocopying

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A4	As for computer print-outs
A3 B/W	\$0.50
A3 Colour	\$4.30

## Room Hire

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Available during library opening hours

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

## Hokitika Museum

### Admission fee

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Westland residents	Free
Adult 16+ West Coast resident visitors (must provide proof)	Only Gallery 5 open, free All galleries are open, gold coin donation
Adult 16+ (visitors)	Only Gallery 5 open : \$2.00 for students (including tertiary). \$6.00 for adults  All galleries are open: \$12.00 for students (including tertiary) \$25.00 for adults
Youth (visitors) (1 years - 16 years)	Free

### Research

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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	First half hour \$15.00
Additional hours thereafter	\$35 per half hour thereafter
Written research service (per hour)	\$65
Minimum charge	\$35
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

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

### Photocopies

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Photocopying- Black and white A4 and A3	Refer to charges as set out in Corporate Services Charges
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**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 hour)	\$60
Use of food and drink needs to be approved by Museum Director. Every event is required to have staff members present. This pricing does not include staff requirements and packing in and out and cleaning.	
Commission on sales	20%
Staff supervision outside normal hours	\$60 per hour

### Sports field charges

#### Cass Square (season hire)

Touch Rugby per season	\$240
Softball per season	\$240
Rugby - per season	\$1,250
Cricket per season	\$240
Soccer per season	\$1,250

#### Cass Square (casual use)

Daily	\$240
Hourly	\$30
Wildfoods Festival	\$11,500
Showers and Changing Rooms	\$80
Changing Rooms only	\$35
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)	\$2,000
Ashes: plot purchase and interment (includes plot in Garden area and opening of plot)	\$700
Pre-purchase new Plot	\$2,000
Dig Grave site to extra depth	\$250
Interment on Saturday, Sunday or Public Holiday	\$350
Additional Cost to excavate grave on Saturday, Sunday or Public Holiday	\$425
Reopen a grave site	\$1,000
Inter Ashes in an existing grave	\$350
New grave in RSA area	\$2,000
Reopen a grave in the RSA Area	\$1,000
Inter a child under 12 in Lawn Area	\$2,000
Research of cemetery records for family trees per hour (one hour minimum charge)	\$38
Muslim bourds	At cost

### Ross and Kumara

New grave (includes plot, interment and maintenance in perpetuity)	\$2,000
Pre-purchase new plot	\$2,000
Bury Ashes (including registration)	\$700
Reopen a grave site	\$1,000
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	\$200 per hour
Preparation and change to the District Plan deposit	\$10,000

### Land Use: Deposit

Consent for single Rural Dwelling	\$1,100
Vegetation Clearance	\$1,600
Commercial Activity	\$1,600
Industrial Activity	\$1,600
Land use activities (not listed elsewhere)	\$1,300
Limited (where more than one party) or Public Notification of resource consents (in addition to deposit)	\$1,000
Hearing	\$5,000

### Subdivision: Deposit

Subdivisions 2-5 lots	\$1,300
Subdivision 2 -5 lots with Land Use	\$1,600

Subdivisions 6-10 lots	\$2,100
Subdivisions 6-10 lots with Land Use	\$3,100
Subdivisions 11+ lots	\$3,600
Subdivisions 11+ lots with Land Use	\$5,100

#### **General & Certificates**

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Administration fee for every granted consent	\$200
Variations to Resource Consent	\$900
Certificates and Permitted Subdivision (Compliance, existing use, marginal and temporary, boundary activities): fixed fee	\$650
S125 Extension of time application: fixed fee	\$900
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, authority and instruction, amalgamations, easements, and other title instruments	\$650 plus applicable legal fee

#### **Designations**

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Variations to Designations	\$2000
New Designations, Notices of Requirement and Heritage Orders	\$3000
Approval of outline plan	\$850
Consideration of waiving outline plan	\$850

#### **Personnel time**

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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**

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Issue of infringement notice: fixed fee	\$300 - \$1,000 pursuant to Schedule 1, Infringement Offences and Fees of the Resource Management Regulations 1999.
Return of items seized pursuant to section 328 of the Resource Management Act 1991: fixed fee	\$600

#### **Recreation contribution**

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5% of the value of each new allotment or the value of 4,000m<sup>2</sup> of each new allotment, whichever is the lesser. The minimum charge is \$3,931.72 per new allotment and the maximum charge is \$5,750 per new allotment, both GST-inclusive. The above contributions are based on average values of the Westland QV Sales Linesflow data from the 1<sup>st</sup> July 2022 till the 17<sup>th</sup> February 2023. (\$68.32 per m<sup>2</sup>)

#### **Performance Bonds**

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Performance bonds may be put in place from time to time with the amount to be established on a case-by-case basis. Non-refundable lodgement fee \$650

#### **Relocated buildings**

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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.

## Building Consent Activity

Total fees will vary according to the extent of processing required to grant a building consent and the number of inspections that may need to be undertaken. An estimated number of inspections will be charged for at the outset, with additional inspections charged for at the end of the project. Any refunds may be available for any unused inspections.

### Residential Units – Single and Multi-Unit

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Project Information Memorandum	\$80 plus processing fee
Compliance Check	\$65
Consent fee	Category Res 1 \$544 Res 2 \$708 Res 3 \$865 Multi units x 2 \$1,088 Multi-units x 3 \$1,620 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$250
Inspection Fees	\$220 each
Code Compliance Certificate	Category Res 1 \$544 Res 2 \$708 Res 3 \$865 Multi units x 2 \$1,088 Multi-units x 3 \$1,620 Plus processing fee

### Commercial/Industrial/Multi Unit Development

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Project Information Memorandum	\$133 plus processing fee
Compliance Check	\$65
Consent fee	Category Com 1 \$710 Com 2 \$865 Com 3 \$865 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$260
Inspection Fee	\$220 each
Code Compliance Certificate –.	Category Com 1 \$710 Com 2 \$865 Com 3 \$865

### Accessory Buildings – Non-residential

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Project Information Memorandum	\$80 plus processing fee
Compliance Check	\$65
Consent & processing	\$196 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$140
Inspection Fee	\$220 each
Code Compliance Certificate	\$196 plus processing fee

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

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Project Information Memorandum	\$80 plus processing fee
Compliance Check	\$65
Consent fee	\$196 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$140
Inspection Fee	\$220 each
Code Compliance Certificate	\$196 plus processing fee

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

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Project Information Memorandum	\$80 plus processing fee
Compliance Check	\$65
Consent fee	Category Res 1 \$544 Res 2 \$708 Res 3 \$865 Category Com 1 \$710 Com 2 \$865 Com 3 \$865 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$200
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 processing fee

**Free-standing Spaceheater**

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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**

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Project Information Memoranda	\$200 per hour processing (\$150 per hour for administrative staff)
Consent fee	\$131 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$95
Inspection Fee	\$220 each
Code Compliance Certificate	\$131 plus processing fee

**Drainage & Plumbing – Stand Alone System**

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Project Information Memorandum	\$200 per hour processing (\$150 per hour for administrative staff)
Consent fee	\$196 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$95
Inspection Fee	\$220 each
Code Compliance Certificate	\$196 plus processing fee

#### Application for PIM only

BCA Accreditation Levy	\$90
PIM Fess - Residential	\$80 plus processing fee
PIM Fee - Commercial/Industrial	\$133 plus processing fee
Alpha One / Objective Build 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 fee	\$109 plus processing fee
Alpha One / Objective Build 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 processing fee

#### Marquees Only

Consent fee	\$65 plus processing fee
Alpha One / Objective Build 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 – if not exempt work under Schedule 1 of the Building Act 2004

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 processing
Alpha One / Objective Build 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 processing fee

### **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 processing fee
Alpha One / Objective Build 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 processing fee
Certificate of Acceptance – all other works except emergency	Any fees, charges and levies that would have been payable had a building consent been applied for – times two
Residential Swimming Pool compliance inspection	First inspection \$56 Re-inspection \$220
Certificate of Public Use	\$273 First Fee \$547 Second Fee \$820 Third Fee plus processing fee
Swimming pool barrier consent fee	\$225 plus processing fee plus accessory building fees - on line processing charge, accreditation charge, code compliance charge
New Compliance Schedules	\$305 plus processing
Compliance Schedule Audit	\$56 plus processing
Variation to building consent	\$105

	plus processing fee
Duplicate Compliance Schedules	\$153
Building consent amendment	\$143 plus processing fee plus online processing charge and accreditation levy
Amendment to Compliance Schedule	\$98 plus processing fee
Extension of time for exercise of building consent	\$163
Checking of Certificates for Lodgement (s 75)	\$100plus processing fee
Extension of time for obtaining CCC	\$163
Preparation of Sec 37 Certificate	\$78
Fee to apply for a refused CCC extension	\$163
Receiving and reviewing EPB reports	\$200 per hour processing (\$150 per hour for administrative staff)
Processing fee	\$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 Res 1 \$100 Res 2 \$150 Res 3 \$200 Multi-units \$300 Com 1 \$300 Com 2 \$300 Com 3 \$400
Exemptions under Schedules 1 & 2	\$374 plus levies Plus online processing charge
Notices to Fix	\$273 First Fee \$547 Second Fee \$820 Third Fee plus processing fee
Additional Inspections	\$220 each
Alpha One / Objective Build 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	\$2,635.75
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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 \$2500 per annum

Dumping into sewerage system, per event \$2500

#### **Water Supply Annual Charges**

Hokitika / Kaniere Water Supply Commercial metered supply per cubic metre \$1.15

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 / Commercial metered supply per cubic metre \$1.15

Whataroa / Hari Hari

#### **Road Damage – New Build**

Road damage deposit – refundable deposit \$2,500

Road Damage (unconsented works) enforcement At cost (staff time)

Remedial action for unconsented road works Full cost of remedial work required plus staff time

#### **Temporary Road Closures**

Non-refundable application fee \$200

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 \$255 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) \$5,040

Vessels between 9.1 metres and 13.7 metres (30-45 feet) \$1,875

Vessels up to 9.1 metres (30 feet) \$1,340

Casual users landing wet fish (per tonne) \$29.25

Casual users landing crayfish (per tonne) \$375

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

Vessels over 13.7 metres (45 feet) \$315

Vessels between 9.1 metres and 13.7 metres (30-45 feet) \$250

Vessels up to 9.1 metres (30 feet) \$130

For information: admin2@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	\$595
60L bag	\$6

#### Green Waste

Green Waste per tonne	\$55
60L bag Green Waste uncompacted	\$0.75
Accepted Recyclable Items*	Free

\*All glass will be accepted free of charge.

#### Other

Cars Prepared (Conditions apply, per item)	\$150
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### Non Weighbridge Sites

#### Uncompacted General Waste

Per Cubic Metre small loads < 0.5m <sup>3</sup>	\$85
Per Cubic Metre large loads > 0.5m <sup>3</sup>	\$107
60L bag	\$4.50
120L Wheelie Bin	\$12.50
240L Wheelie Bin	\$25
Small Trailer /Ute (0.68m <sup>3</sup> )*	\$73
Medium Trailer (0.91m <sup>3</sup> )*	\$100
Cage or Large Trailer (2.7m <sup>3</sup> )*	\$292

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

#### Uncompacted Green Waste

Per Cubic Metre	\$11.50
60L bag	\$0.75
Small Trailer /Ute (0.68m <sup>3</sup> )	\$7.50
Medium Trailer (0.91m <sup>3</sup> )	\$11.50

### All Sites: Other Items

Gas Bottle Disposal	\$15
Whiteware (Fridges must be degassed, per item)	\$16.5
Tyres (Based on average weight of 7.5kg, per item)	\$10
Tyres over 7.5kg e.g. truck tyres	\$20
Cars Prepared (Conditions apply, per item)	\$55

### Rubbish & recycling receptacles

Replacement and additional recycling bin 240 L (maximum 2x \$150 sets of bins per household)

Replacement and additional rubbish bin 120 L (maximum 2x \$130 sets of bins per household)

Delivery fee per replacement bin \$50

#### 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.

### **CPI**

Consumer Price Index (CPI) measures the monthly change in prices paid by consumers based on a representative basket of goods and services over time.

### **Depreciation**

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

### **Differential**

The difference, or amount of difference, between things that are compatible.

**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.

**Inflation**

An increase in prices over time, causing a reduction in the value of money.

**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.

**Official Cash Rate (OCR)**

Benchmark interest rate – the wholesale rate at which banks can borrow money. It is used as a monetary policy tool to maintain price stability and support maximum sustainable employment.

**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.