

Annual Plan 2010-2011



WESTLAND
DISTRICT COUNCIL





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INTRODUCTION FROM THE MAYOR AND CHIEF EXECUTIVE

Welcome to the 2010/2011 Annual Plan. This Annual Plan sets out Council's activities and projects over the coming year. It has been planned with direct reference to Council's 2009/2019 Long Term Council Community Plan.

Westland District has joined with Grey District in applying for funding from the New Zealand Cycleway Project. The proposed cycleway will be a four day adventure from Greymouth to Ross and will travel through Kumara, Milltown, Lake Kaniere, Hokitika and Mahinapua. The appropriately named 'Westland Wilderness Trail' will follow wild beaches, bush tracks, logging tramways, little used road reserves and disused railway lines. Westland District's application is one of 13 new cycle trails accepted to advance to feasibility investigation stage. The Ministry of Tourism is providing funding of \$12,500, which will be matched with an equal amount from grants to complete the feasibility study. The government has set aside \$3.2m for the Westland Wilderness Trail, which will be made available in October, providing the feasibility study and business plan are approved. The total cost of the project is \$6.4m, and the balance will be funded from grants.

As the economy is showing signs of recovery from the economic recession it is important to appreciate that certain levels of capital projects are required to keep improving our infrastructure. We recognise that we must continue to maintain our planned capital projects such as upgrading water supplies to comply with Government imposed regulation.

The growing cost of Waste Management has meant that we are committed to reviewing how we manage the disposal of waste throughout the District, particularly where the cost of transport is making it financially unsustainable. Due to the free trial introduction of kerbside glass collection in Hokitika, 125 tonnes of glass was removed from the landfill. Council is pleased to announce that this collection will continue, funded by a target rate.



In the 2009-2019 Community Plan, Council signaled an intention to review both the levels of service to our local communities, as well as our rating system.

Following these reviews, Council is planning to change the way it collects its rates, so that ratepayers more equitably contribute to both community and district facilities.

This will involve a review of Council's Revenue and Financing Policy which will be part of the Long Term Council Community Plan 2012-22.



In the meantime, Council is introducing a number of additional differential rate categories this year to ensure that:

1. Glacier Townships are separated from the other rural towns to enable the rating revenue from those towns to be allocated to the local rating area;
2. Properties close to (within 5 kilometers) of Hokitika make a reasonable contribution towards the amenities within Hokitika. A similar catchment area has also been created for the Glacier Townships.
3. Residential properties on the beach side of Beach and Revell streets in Hokitika have a differential applied to ensure equitable rates are applied, taking into account those properties higher land values.

Council has consulted with the community on setting up a Council Controlled Trading Organisation for property management as of 1 July 2010. No submission of opposition to this proposal was received. No strategic assets will be transferred to the Company.

Council forecasted an overall rate increase of 7.7% in the Draft Annual Plan 2010-11. This is much lower than what was forecast in the LTCCP. However, Councillors had noted that there was general concern at the level of the proposed rate increase forecast in the 2010/2011 Draft Annual Plan. Council staff were asked to increase fees and charges wherever possible to ensure that services are not too heavily subsidised by ratepayers and review all operating costs with a view to reducing costs. As a result, Council has successfully reduced the rate requirement, and the increase from 2009-10 is now 4.7%. Full details of projected rate movements are shown in the Funding Impact Statement.

A list of projects is available on page 71.



Maureen Pugh
Mayor



Robin Reeves
Chief Executive Officer





RESULTS OF THE SUBMISSION PROCESS

The Westland Draft Annual Plan is the best opportunity for all ratepayers and residents in the District to have their opinions and views heard on how they believe the District should be maintained and developed. A summary of the Draft Annual Plan was circulated to ratepayers via various media channels. As a result Council received 87 submissions. Below is a summary of the most significant issues raised in the submissions and councils subsequent decision.

Issue	Activity	Council Decision
Council providing financial support of \$21,000 to Enterprise Hokitika and Council's current Promotions Rate	Community Assistance / Rates	Funding for Enterprise Hokitika already approved prior to submission. Promotions rate issues noted, however rates are to remain the same.
Parks and Reserves	Issues with the Township of Fox Glacier, requiring some funding	Funding has already been tagged for this area from rates
Tarsealing Keogans Road at a cost of \$150,000	Transportation	Council agreed that this will be assessed in the Seal Extension policy in 2011/2012. Safety work on the road will be included in the 2010/2011 roading programme.
Water Supply	An additional 1500m ² water storage reservoir be built at a cost of \$358,050	Council has decided to build the additional reservoir.
Waste Management	Opposition to Transfer Station in Keogans Road	Council had decided not to pursue this project
Hokitika Township Development	Upgrade Revell Street	Council agreed that there is already a concept plan for upgrading Revell Street, however the concept plans need review.
Rating Increases	Rating	Council agreed to review the draft annual plan and look at ways of reducing the forecast rate rise of 7.7%, and successfully dropped the increase to 4.5%.



ABOUT WESTLAND DISTRICT

Bordered by the Tasman Sea on the west and the towering Southern Alps on the east, Westland District stretches some 400 kilometres north to south. Within its boundaries are found waves of ice, rugged beaches, bush-clad mountains and crystal lakes. A short trip from Christchurch through an ever-captivating mountain pass changing with the seasons, or through the southern evergreen Gates of Haast, entry into Westland offers a multitude of opportunities for visitor and resident. Nature has richly endowed our District with stunning and spectacular scenery.

A catch phrase for the Westland District is 'Westland for the Wild at Heart'. This is epitomised by the annual Hokitika Wildfoods Festival which has grown in attendance from 1,800 at the first to a maximum of over 20,000 in 2003, offering treats that are a combination of the bizarre and the tantalising. Westland can still present at times the 'wild', in the characters who frequent our communities, the weather which gives character, and the natural environment which is part of our landscape. Yet it is also sophisticated and serene. Clear and still, sunny days that carry on for weeks on end sometimes amaze visitors who have heard the hype about Westland's rain. Our people have entered every walk of life, business, and scientific and artistic field in almost every corner of the world with considerable success. Almost without exception each retains a deep bond with their home District.

In the last decade others have discovered the uniqueness of our District. Tourist numbers continue to grow rapidly. In Franz Josef/Waiau and Fox Glacier these exceed 1 million tourists a year. Other communities are reaching out to entice and hold the curious and the visitor. Trampers, the casual walker, the intrepid adventurer, the motorist, the tour parties are all finding and relishing the opportunities that are on offer.

The economic situation is continuing to brighten. Different and innovative industry is beginning and being attracted. New initiatives are being positively and proactively pursued. Crafts, arts and small cottage businesses abound. The unemployment level is among the lowest in the country. The cost of housing, although increasing, remains very attractive. Roothing, water, and basic infrastructure are good yet are being constantly addressed and improved. Although possessing a small population (approx. 8,000 residents)

Westland has a heritage of tenacity, innovation and progressiveness.

As we walk into the future these qualities will ensure a District that thrives yet retains all those unique aspects that will continue to ensure it is a great place to visit and to live.

Westland History

Prior to the discovery of gold, the West Coast was home to Maori who had a string of settlements along the coast. Maori collected and carved pounamu (New Zealand jade) which was a precious item that could be traded with tribes throughout New Zealand. Although pounamu is found at seven sites in the country (all in the South Island) the Westland jade field is the main source of pounamu in New Zealand.

Gold!

Westland was occasionally visited by European explorers, but there were no permanent European settlers until after gold was discovered. A payable goldfield was discovered near the Taramakau River in January 1864 by two Maori pounamu hunters, Ihaia Tainui and Haimona Taukau. An itinerant European prospector, Albert Hunt, did much to publicise the find by Tainui and Taukau, claiming the discovery and the reward for him. On 1 October 1864 John Hudson and James Price erected Hokitika's first European building – a 12 x 20 feet store of saplings and calico. By the end of the year there was an estimated 1,800 diggers on the West Coast.

In early 1865 a report that 2,375 oz of gold had arrived in Nelson from the West Coast was widely publicised. Ships entered the Hokitika River to off-load scores of diggers, most coming from other



diggings in New Zealand but later coming direct from Australia. A large scale gold rush had begun! Within two years there would be 30,000 people on the West Coast.

The miners, having arrived in Hokitika, quickly equipped themselves and headed out to the new fields. Discoveries came thick and fast; Waimea, Kanieri, Totara (Ross), Woodstock, Red Jack's, Stafford, Goldsborough, Callaghans and then south at Bruce Bay and Okarito. Everywhere, it seemed, there was gold.

With so many gold fields at its back door Hokitika grew at a rate which astonished observers. In April, only three months after the main rush had begun, Hokitika was described thus: "The principal street [Revell Street], half a mile long, consisted already of a large number of shops, hotels, banks and dwelling houses, and appeared a scene of almost indescribable bustle and activity. There were jewellers and watchmakers, physicians and barbers, hotels and billiard-rooms, eating and boarding houses, and trades and professions of all descriptions. Everywhere the English language would, of course, be heard in its principal dialects, as well as German, Italian, Greek and French, and several other tongues. Carts were unloading and loading, and sheep and cattle driven to the yards; there was shouting and bell-ringing, deafening to the passer-by; criers at every corner of the principal streets, which were filled with people – a scene I had never before witnessed in New Zealand. Hundreds of diggers 'on the spree' and loafers were everywhere to be seen."

Hokitika reached its peak population in 1866 when it was home to at least 6,000 people. In the same year 44% of all immigrants to New Zealand entered the colony through the port of Hokitika. In 1867, even with a smaller population of just over 4,500, it was the sixth largest town in New Zealand. The town was rapidly settling down; gardens were filled with flowers and vegetables, theatres were erected, churches built and newspapers published and printed.

Gold continued to be important in Westland for many years but has gradually been replaced by forestry, farming, in particular dairy farming, and more recently, tourism.

District Profile

Westland District is located on the West Coast of the South Island of New Zealand. The District was formed by the amalgamation of the former Hokitika Borough and Westland County in 1989.

The land area of Westland District comprises approximately 11,400 km² (1,140,000 hectares). The District stretches for 330 kilometres from the Taramakau River in the north to Big Bay in the south. The western boundary is Mean High Water Springs (MHWS) on the Tasman Coast and the eastern limit is a line running along the Main Divide of the Southern Alps/Ka Tiriti o te Moana. The District has common boundaries with Grey, Selwyn, Hurunui, Ashburton, Mackenzie, Waitaki, Queenstown-Lakes and Southland Districts and comes within the jurisdiction of the West Coast Regional Council.

Population

The population of the District stands at 8,403 (census 2006) of which 3,087 live in Hokitika. Other settlements include Haast, Fox Glacier, Franz Josef Glacier/Waiiau, Whataroa, Ross, Harihari, Kumara and Otira. The potential for growth associated with the tourist and agricultural industries cannot be overlooked. Any resultant increase in population will have a positive influence on community viability and associated services.



District Statistics

Date of Constitution of District	1 November 1989
District Office	36 Weld Street Hokitika
Postal Address	Private Bag 704 Hokitika
Communications	Phone (03) 756 9010 Fax (03) 756 9045 Email: council@westlanddc.govt.nz Website: www.westland.govt.nz
Auditor	Audit New Zealand on behalf of the Auditor-General
Bankers	ASB Bank - Hokitika
Solicitors	Elcock & Johnston, Hokitika
Insurance Broker	Fraser Macandrew Ryan
Population - Census Night (2006)	11,202
Resident in District	8,403
Total Area	1,188,017 ha
Rateable Area (12.4%)	141,409 ha
No. of Rateable Assessments	6,435
Rateable Capital Value as at 30 June 2009	\$2,283,160,800
Rateable Land Value as at 30 June 2009	\$1,444,835,700
Date of Last Valuation	1 September 2008
Date of Next Valuation	1 September 2011
System of Rating	
General	Land Value
Waste Management	Capital Value
Public Debt Outstanding at 30 June 2009	\$6,313,057



DISTRICT REPRESENTATIVES

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MAYOR AND COUNCILLORS

CONTACT DETAILS

Mayor



M.H. Pugh (Maureen)	Turiwhate, Private Bag 614, Greymouth 7840	03 736 9843	03 736 9843	maureen.pugh@westlanddc.govt.nz mayor@westlanddc.govt.nz
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Northern Ward

A.N. Bradley (Neil)	Three Mile, RD 2, Hokitika 7882	03 755 7279	03 755 7280	bradleynm@xnet.co.nz
I.W. Hustwick (Ian)	PO Box 95, Hokitika 7842	03 755 8003	03 755 8004	ian.hustwick@kinect.co.nz
A. Payn (Allan)	89 Second Street, Kumara 7832	03 736 9878	03 736 9878	mpayn.wrcih@watchdog.net.nz

Hokitika Ward

J.H. Butzbach (Jim)	177 Bealey Street, Hokitika 7810	03 755 7942		jimbutzbach@westlandmed.co.nz jbutzy1@gmail.com
A.M. Hurley (Allen)	12 Fitzherbert Street, Hokitika 7810	03 755 8098	03 755 8096	heritage@minidata.co.nz
R.F. Gugich (Russell)	113 Hampden Street, Hokitika 7810	03 755 6559	03 755 6559	aretarussell@netaccess.co.nz
K.R. Scott (Kyle)	88 Stafford Street, Hokitika 7810	03 755 6581	n/a	kylescott@xtra.co.nz

Southern Ward

J.G. Birchfield (John)	P O Box 130, Bruce Bay, South Westland 7950	03 751 0095	03 751 0195	johnb@internet.co.nz
K.J. Eggeling (Kerry)	P O Box 8, Haast 7844	03 750 0848	03 750 0713	bigegg.dragon@internet.co.nz
B.O. Thomson (Bryce) (Deputy Mayor)	Petersen Road, Harihari 7844	03 753 3138	03 753 3138	bryce.lorraine@xtra.co.nz

Committees

Planning and Development Committee

- Mayor Maureen Pugh
- Deputy Mayor Councillor Bryce Thomson - Chairman
- Councillor John Birchfield
- Councillor Jim Butzbach
- Councillor Allen Hurley
- Councillor Ian Hustwick

Audit and Finance Committee

- Mayor Maureen Pugh
- Deputy Mayor Councillor Bryce Thomson
- Councillor Ian Hustwick - Chairman
- Councillor John Birchfield
- Councillor Jim Butzbach
- Councillor Allen Hurley

Recreation and Community Services Committee

- Councillor Kyle Scott - Chairman
- Councillor Neil Bradley
- Councillor Kerry Eggeling
- Councillor Russell Gugich
- Councillor Allan Payn

Assets Committee

- Councillor Kerry Eggeling - Chairman
- Councillor Neil Bradley
- Councillor Jim Butzbach
- Councillor Russell Gugich
- Councillor Allan Payn
- Councillor Kyle Scott



Library

- Mayor Maureen Pugh
- Councillor Ian Hustwick - Chairman
- Councillor Kyle Scott
- Claudia Landis
- Jean Potter
- Bruce White
- Jenny Derks

Review Committee

- Mayor Maureen Pugh
- Councillor Kerry Egging
- Councillor Ian Hustwick
- Councillor Kyle Scott
- Councillor Bryce Thomson

Conduct Review Committee

- Mayor Maureen Pugh
- Councillor Kerry Egging
- Councillor Ian Hustwick
- Councillor Kyle Scott
- Deputy Mayor Councillor Bryce Thomson

Hearings and Licensing Commissioners

- Mayor Maureen Pugh
- Councillor Allen Hurley

Westland Business Unit Directors

- Sue Hustwick
- Jeff Daley
- Dave Ritchie

Wildfoods Advisory Committee

- Councillor Russell Gugich
- Councillor Allen Hurley
- Councillor Kyle Scott
- Steven Gwaliasi
- Ron Hazeldine - Chairperson
- Sue Hustwick
- Barry Keenan
- Robyn Lee
- John Plows

Creative New Zealand

- Councillor Kyle Scott – Chairman
- Councillor Neil Bradley
- Councillor Kerry Egging
- Councillor Russell Gugich
- Councillor Allan Payn
- Jessica McMillan
- Dave Ogle
- Tracie Piercy
- John Stet

Westland District Safer Community Council

- Mayor Maureen Pugh
- Councillor Kyle Scott – Chairman
- Councillor Neil Bradley
- Derek Blight
- Eunice Brown, Hokitika Health Centre
- Colleen Freitas, Greypower
- Geoff Gallon
- Sergeant Russell Glue
- Barbara Greer, Rata Te Awhina Trust
- Arthur Haworth
- Val Henry
- Ben Hutana, Te Runanga o Ngati Waewae
- Colin Jackson, Enterprise Hokitika
- Charles Lucas
- Christine McKenna
- Shirlene Milne
- Adair Quaife
- Frances Stapleton
- The Tumuaki, Te Runanga o Makaawhio
- Community Constable Chris Maitland
- Pauline Weaver
- Jan Zuckerman

Westland Holdings Limited Directors

- Mayor Maureen Pugh
- Les Singer - Chairman
- Graeme King

Hokitika Airport Limited Directors

- Les Singer
- Bruce Smith - Chairman
- Linda Robertson

Westroads Limited Directors

- Durham Havill - Chairman
- Peter Cuff
- Deputy Mayor Councillor Bryce Thomson
- Maurice Fahey

Hokitika Environs and Reserves Committee

- Councillor Russell Gugich - Chairman
- Councillor Neil Bradley
- Councillor Kyle Scott
- Sue Asplin
- Ian Gilbertson
- Helen Love
- Lynn Montagu
- Allison Muir
- Barry Pearson
- Eric Walker



Pensioner Flat Allocation Committee

- Mayor Maureen Pugh
- Councillor Kyle Scott

Solid Waste Management Committee

- Mayor Maureen Pugh (Chair)
- Councillor Allen Hurley
- Councillor Jim Butzbach
- Councillor Kyle Scott
- Deputy Mayor Councillor Bryce Thomson
- Councillor John Birchfield

Westland Wilderness Trust

- Mayor Maureen Pugh - Chairperson
- Councillor Neil Bradley
- Councillor Allen Hurley, Enterprise Hokitika
- Mike Slater, Department of Conservation
- Colin Boniface, Westland Mountain Bike Club
- Robin Reeves, Chief Executive Officer

Appointments to Organisations

Big Brothers Big Sisters	Councillor Neil Bradley
Development West Coast – Appointment Panel	Mayor Maureen Pugh
Development West Coast	Tony Williams (Councils' appointee)
Drinking Water Catchment Boundaries Group (Aerial 1080)	Mayor Maureen Pugh, Councillor John Birchfield, Councillor Neil Bradley, Councillor Allen Hurley and Deputy Mayor Councillor Bryce Thomson.
Enterprise Hokitika	Councillor Kyle Scott
Freedom Camping Forum	Mayor Maureen Pugh
Heritage Hokitika	Councillors Russell Gugich and Kyle Scott
Local Government New Zealand	Mayor Maureen Pugh
Marine Protection Forum	Councillor Kerry Eggeling and John Youngson
New Zealand Historic Places Trust	Manager: Planning and Regulatory
Road Controlling Authority Forum	Manager Operations
Tourism West Coast Representatives	Council's Representatives – Jenny Keogan and Chris Alexander
Wasteminz	Waste Management and Resources Officer
West Coast Primary Health Organisation	Mayor Maureen Pugh
West Coast Regional Land Transport Committee	Councillor Kery Eggeling
West Coast Rural Fire District	Manager Operations
West Coast Waste Management Group	Mayor Maureen Pugh, Councillors Neil Bradley and Deputy Mayor Councillor Thomson
Westland Community Centre – Council Appointment	John Grey
Life Education Trust	Community Services Officer
Zone 5	Maureen Pugh (Chair), Robin Reeves (Zone Secretary), Diane Maitland (Zone Administration Officer)



OTHER REPRESENTATIVES

West Coast Regional Council

These are the seven elected representatives on the Regional Council.




Council Chairman	Ross Scarlett
Deputy Chairman, Chairman Resource Management Committee	Peter Ewen
Councillor	Duncan Davidson
Councillor	Bryan Chinn
Councillor	Allan Birchfield
Councillor	Andrew Robb
Councillor	Terry Archer

 388 Main South Road, Greymouth
 info@wrc.govt.nz
 03 768 0466
 03 768 7133

Parliament




Elected National Party Member

Chris Auchinvole
Chairperson, Local Government and Environment Committee

 chris.auchinvole@national.org.nz
 04 817 6935 (Parliament)
 03 7684528 (Electorate)




Green Party Member

Kevin Hague

 kevin.hague@parliament.govt.nz
 04 817 8251 (Parliament)
 04 472 6003

Labour Party Member





Damien O'Connor

 damien.oconnor@parliament.govt.nz
 04 817 9647 (Parliament)
 04 471 2551

West Coast District Health Board





There are 11 Board Members on the West Coast District Health Board

Chairperson	Rex Williams
Deputy Chair	Dr Paul McCormack
Board Member	Kevin Brown
Board Member	Warren Gilbertson
Board Member	Helen Gillespie
Board Member	Sharon Pugh
Board Member	Mohammed Shahadat
Board Member	Elinor Stratford
Board Member	John Vaile
Board Member	Susan Wallace
Board Member	Peter Ballantyne






 Grey Base Hospital, High St, Greymouth 7805
 03 768 0499
 03 768 2791
 info@westcoastdhd.org.nz

Ngai Tahu



Te Rūnanga o Ngāi Tahu

 Te Waipounamu House
158 Hereford Street
PO Box 13 046
Christchurch
New Zealand
 info@ngaitahu.iwi.nz
 03 366 4344
 03 365 4424

Te Runanga o Makaawhio

 PO Box 225
Hokitika 7842
 03 755 7885
 03 755 6885
 0800 955 007
 makawhio1@xtra.co.nz

Te Runanga o Ngati Waewae

 PO Box 37
Hokitika
 03 756 8088
 admin@ngatiwaewae.org.nz





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INTRODUCTION

This Annual Plan was prepared on the basis that activities included in the LTCCP, adopted by Council in 2009, remain the same for the 2010/2011 year.

Levels of service and performance measures included in that LTCCP continue to apply for all the activities Council is involved in.

This information is available in the full 2009-2019 LTCCP on Council's Website, www.westland.govt.nz, at the Hokitika Library or Community Libraries throughout Westland or it can be viewed at the Council Office.

Council's services are generally delivered within four categories which are described in the following table. This also shows the range of activities that Council provides.

Groups of Activities	Description
Promoting and Supporting the Community	Library
	Safer Community Council
	Cemeteries
	Elderly Housing
	Swimming Pools
	Community Assistance/Funding
	Community Halls and Buildings
	Parks and Reserves
	Land and Buildings
Planning for Our Community	Westland Business Unit
	Animal Control
	Resource Management
Providing Essentials for the Community	Inspections and Compliance
	Civil Defence
	Rural Fire
	Transportation
	Three Waters - Water Supply, Wastewater, Stormwater
	Waste Management
	Public Toilets
	Community Township Development
Providing Leadership for the Community	Governance
	Council Controlled Organisations





PROMOTING AND SUPPORTING THE COMMUNITY

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LIBRARY

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	368,356	377,176
Vested Assets	0	0
Other Income	32,940	27,401
Total Operating Revenue	401,296	404,577
Operating Expenditure		
Expenditure	325,296	324,882
Interest	0	0
Depreciation	76,000	43,505
Total Operating Expenditure	401,296	368,387
Operating Surplus/(Deficit)	0	36,190
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects	0	36,190
	0	36,190
Capital Expenditure		
New assets	0	36,190
Renewals assets	44,200	44,220
Debt Repayment	0	0
Capital and Debt Repayment	44,200	80,410
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	44,200	80,410
Funded by:		
Operating Surplus	0	36,190
Funding from Accumulated Depreciation	44,200	43,505
Loans raised	0	0
Reserves	0	715
Total Funding Applied	44,200	80,410

The Library needs to upgrade its current resources to align with public library standards at a cost of \$44,200. This cost is funded entirely by depreciation.



SAFER COMMUNITY COUNCIL

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	33,208	33,223
Vested Assets	0	0
Other Income	53,700	52,944
Total Operating Revenue	86,908	86,167
Operating Expenditure		
Expenditure	86,689	85,941
Interest	0	0
Depreciation	219	226
Total Operating Expenditure	86,908	86,167
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
	0	0
Capital Expenditure		
New assets	0	
Renewals assets	0	
Debt Repayment		
Capital and Debt Repayment	0	0
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	0	0
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	0



CEMETERIES

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	52,927	52,927
Vested Assets	0	0
Other Income	32,561	48,585
Total Operating Revenue	85,488	101,512
Operating Expenditure		
Expenditure	79,388	100,583
Interest	0	0
Depreciation	1,100	929
Total Operating Expenditure	80,488	101,512
Operating Surplus/(Deficit)	5,000	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects	5,000	0
	5,000	0
Capital Expenditure		
New assets	5,000	0
Renewals assets	0	0
Debt Repayment		0
Capital and Debt Repayment	5,000	0
Vested assets	0	
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	5,000	0
Funded by:		
Operating Surplus	5,000	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	5,000	0

The \$5,000 projected operating surplus is the subsidy which will fund the Information Kiosk at the Hokitika Cemetery.



ELDERLY HOUSING

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	0	0
Vested Assets	0	0
Other Income	140,337	131,543
Total Operating Revenue	140,337	131,543
Operating Expenditure		
Expenditure	102,115	92,570
Interest	0	0
Depreciation	38,222	38,930
Total Operating Expenditure	140,337	131,500
Operating Surplus/(Deficit)	0	43
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects	0	43
	0	43
Capital Expenditure		
New assets	0	0
Renewals assets	33,812	33,812
Debt Repayment	0	0
Capital and Debt Repayment	33,812	33,812
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	33,812	33,812
Funded by:		
Operating Surplus	0	43
Funding from Accumulated Depreciation	33,812	33,769
Loans raised	0	0
Reserves	0	0
Total Funding Applied	33,812	33,812

SWIMMING POOLS

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	11,243	10,479
General Rates	244,534	246,909
Vested Assets	0	0
Other Income	74,500	80,030
Total Operating Revenue	330,277	337,418
Operating Expenditure		
Expenditure	308,677	303,998
Interest	0	0
Depreciation	21,600	23,140
Total Operating Expenditure	330,277	327,138
Operating Surplus/(Deficit)	0	10,280
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects	0	10,280
	0	10,280
Capital Expenditure		
New assets	0	0
Renewals assets	0	10,280
Debt Repayment	0	0
Capital and Debt Repayment	0	10,280
Operating Deficit	0	0
Vested assets	0	0
Transfers to Reserves	0	0
Total Funding Required	0	10,280
Funded by:		
Operating Surplus	0	10,280
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	10,280



COMMUNITY ASSISTANCE/ FUNDING

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	104,333	85,470
General Rates	318,568	319,409
Vested Assets	0	0
Other Income	14,500	17,061
Total Operating Revenue	437,401	421,940
Operating Expenditure		
Expenditure	436,291	420,480
Interest	0	0
Depreciation	1,110	1,460
Total Operating Expenditure	437,401	421,940
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects	0	0
	0	0
Capital Expenditure		
New assets	0	0
Renewals assets	0	620
Debt Repayment	0	0
Capital and Debt Repayment	0	620
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	0	620
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	620
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	620

\$20,000 of general rates income will go to Tourism West Coast for expenditure related to the Rugby World Cup, subject to a suitable promotional plan approved by Westland District Council.

Enterprise Hokitika receives funding directly from the Hokitika promotional rate collected on their behalf by Council, which was increased by \$21,000 for the current year.



COMMUNITY HALLS AND BUILDINGS

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	56,357	56,357
Vested Assets	0	0
Other Income	212,000	217,936
Total Operating Revenue	268,357	274,293
Operating Expenditure		
Expenditure	268,357	274,293
Interest	0	0
Depreciation	29,502	29,502
Total Operating Expenditure	297,859	303,795
Operating Surplus/(Deficit)	(29,502)	(29,502)
Operating Surplus Transferred to/(Operating Deficit funded from)		
Depreciation Not Funded (Retained earnings)	(29,502)	(29,502)
	(29,502)	(29,502)
Capital Expenditure		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment	0	0
Vested assets	0	0
Operating Deficit	29,502	29,502
Transfers to Reserves	0	0
Total Funding Required	29,502	29,502
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	29,502	29,502
Total Funding Applied	29,502	29,502

\$200,000 of other income is a grant from Development West Coast for the Regent Theatre. There is a \$200,000 corresponding transaction in expenditure for the disbursement of the grant.



PARKS & RESERVES

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	294,928	282,824
Vested Assets	0	0
*Other Income	158,039	252,133
Total Operating Revenue	452,967	534,957
Operating Expenditure		
Expenditure	303,888	309,825
Interest	0	0
Depreciation	38,050	38,050
Total Operating Expenditure	341,938	347,875
Operating Surplus/(Deficit)	111,029	187,082
Operating Surplus Transferred to/(Operating Deficit funded from)		
Depreciation Not Funded (Retained earnings)	(38,050)	(38,050)
Funding for Capital Projects	149,079	225,132
	111,029	187,082
Capital Expenditure		
New assets	244,132	230,580
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment	244,132	230,580
Vested assets		0
Operating Deficit	0	0
Transfers to Reserves		0
Total Funding Required	244,132	230,580
Funded by:		
Operating Surplus	111,029	187,082
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	133,103	43,498
Total Funding Applied	244,132	230,580

\$95,053 of other income is additional funding from subsidies and reserves for the Harihari Community Facility (\$225,132, funding 60% subsidy and 40% reserves), Westland Sports Hub (\$9,000, funding 100% rates), Preston's Bush Development (\$5,000 funding 100% rates), and Heritage Trail Development (\$5,000, funding 100% reserves). These have been identified in the Key Capital and Renewals Expenditure Summary.



LAND AND BUILDINGS

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	0	0
Vested Assets	0	0
Other Income	103,694	668,828
Total Operating Revenue	103,694	668,828
Operating Expenditure		
Expenditure	93,761	643,988
Interest	0	0
Depreciation	9,933	10,061
Total Operating Expenditure	103,694	654,049
Operating Surplus/(Deficit)	0	14,779
Operating Surplus Transferred to/(Operating Deficit funded from)		
Retained Earnings	0	14,779
	0	14,779
Capital Expenditure		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment	0	0
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	14,779
Total Funding Required	0	14,779
Funded by:		
Operating Surplus	0	14,779
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	14,779

Land and Buildings activity has decreased as some of the properties will be transferred to Westland District Property Limited.



WESTLAND BUSINESS UNIT

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	268,738	265,738
Vested Assets	0	0
Other Income	1,944,415	824,615
Total Operating Revenue	2,213,153	1,090,353
Operating Expenditure		
Expenditure	2,143,532	999,340
Interest	0	0
Depreciation	30,854	21,153
Total Operating Expenditure	2,174,386	1,020,493
Operating Surplus/(Deficit)	38,767	69,860
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects (MDI Project)		
Reserves	38,767	69,860
	38,767	69,860
Capital Expenditure		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment	0	0
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	38,767	69,860
Total Funding Required	38,767	69,860
Funded by:		
Operating Surplus	38,767	69,860
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	38,767	69,860



FINANCIAL SUMMARY OF PROMOTING AND SUPPORTING OUR COMMUNITY

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	115,576	95,949
General Rates	1,637,616	1,634,563
Vested Assets	0	0
Other Income	2,766,686	2,321,076
Total Operating Revenue	4,519,878	4,051,588
Operating Expenditure		
Expenditure	4,147,994	3,555,900
Interest	0	0
Depreciation	246,590	206,956
Total Operating Expenditure	4,394,584	3,762,856
Operating Surplus/(Deficit)	125,294	288,732
Operating Surplus Transferred to/(Operating Deficit funded from)		
Ratepayers Equity (Non-Funded Depreciation)	(67,552)	(67,552)
Reserves	38,767	84,639
Funding for Capital Projects	154,079	271,645
	125,294	288,732
Capital Expenditure		
New assets	249,132	266,770
Renewals assets	78,012	88,932
Debt Repayment	0	0
Capital and Debt Repayment	327,144	355,702
Vested assets	0	0
Operating Deficit	29,502	29,502
Transfers to Reserves	38,767	84,639
Total Funding Required	395,413	469,843
Funded by:		
Operating Surplus	154,796	318,234
Funding from Accumulated Depreciation	78,012	77,894
Loans raised	0	0
Reserves	162,605	73,715
Total Funding Applied	395,413	469,843



PLANNING FOR OUR COMMUNITY

Planning for Our Community

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ANIMAL CONTROL

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	5,267	5,267
Vested Assets	0	0
Other Income	84,600	83,340
Total Operating Revenue	89,867	88,607
Operating Expenditure		
Expenditure	89,867	88,607
Interest	0	0
Depreciation	0	0
Total Operating Expenditure	89,867	88,607
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
Restricted reserve	0	0
	0	0
Capital Expenditure		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment	0	0
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	0	0
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	0

RESOURCE MANAGEMENT

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	
General Rates	156,557	219,793
Vested Assets	0	0
Other Income	162,150	101,073
Total Operating Revenue	318,707	320,866
Operating Expenditure		
Expenditure	318,061	320,198
Interest	0	0
Depreciation	646	668
Total Operating Expenditure	318,707	320,866
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
	0	0
	0	0
Capital Expenditure		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment	0	0
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	0	0
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	0

After receiving feedback from the ratepayers of the District regarding the rates increase projected in the Draft Annual Plan, Council resolved to increase funding of the Resource Management activity from Fees and Charges. This has resulted in a decrease in the General Rates.



INSPECTIONS AND COMPLIANCE

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	175,312	341,025
Vested Assets	0	0
Other Income	720,960	535,387
Total Operating Revenue	896,272	876,412
Operating Expenditure		
Expenditure	893,227	873,263
Interest	0	0
Depreciation	3,045	3,149
Total Operating Expenditure	896,272	876,412
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
	0	0
	0	0
Capital Expenditure		
New assets	0	0
Renewals assets	0	5,170
Debt Repayment	0	0
Capital and Debt Repayment	0	5,170
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	0	5,170
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	5,170
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	5,170

After receiving feedback from the ratepayers of the District regarding the rates increase projected in the Draft Annual Plan, Council resolved to increase funding of the Inspections and Compliance activity from Fees and Charges. This has resulted in a decrease in the General Rates.



FINANCIAL SUMMARY OF PLANNING FOR OUR COMMUNITY

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	337,136	566,085
Vested Assets	0	0
Other Income	967,710	719,800
Total Operating Revenue	1,304,846	1,285,885
Operating Expenditure		
Expenditure	1,301,155	1,282,068
Interest	0	0
Depreciation	3,691	3,817
Total Operating Expenditure	1,304,846	1,285,885
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
Depreciation Not Funded	0	0
Reserves	0	0
Funding for Capital Projects	0	0
	0	0
Capital Expenditure		
New assets	0	0
Renewals assets	0	5,170
Debt Repayment	0	0
Capital and Debt Repayment	0	5,170
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	0	5,170
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	5,170
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	5,170





PROVIDING ESSENTIALS FOR THE COMMUNITY

Providing Essentials for the Community

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CIVIL DEFENCE

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	43,367	44,701
Vested Assets	0	0
Other Income	1,500	1,034
Total Operating Revenue	44,867	45,735
Operating Expenditure		
Expenditure	44,267	45,557
Interest	0	0
Depreciation	600	178
Total Operating Expenditure	44,867	45,735
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
	0	0
	0	0
Capital Expenditure		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment	0	0
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	0	0
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	0

RURAL FIRE

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	8,066	8,324
General Rates	61,187	62,106
Vested Assets	0	0
Other Income	0	0
Total Operating Revenue	69,253	70,430
Operating Expenditure		
Expenditure	49,187	47,611
Interest	0	0
Depreciation	12,000	14,495
Total Operating Expenditure	61,187	62,106
Operating Surplus/(Deficit)	8,066	8,324
Operating Surplus Transferred to/(Operating Deficit funded from)		
Restricted reserve	8,066	8,324
	8,066	8,324
Capital Expenditure		
New assets	0	0
Renewals assets	31,020	31,020
Debt Repayment	0	0
Capital and Debt Repayment	31,020	31,020
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	8,066	0
Total Funding Required	39,086	31,020
Funded by:		
Operating Surplus	8,066	8,324
Funding from Accumulated Depreciation	31,020	14,495
Loans raised	0	0
Reserves	0	8,201
Total Funding Applied	39,086	31,020

The capital expenditure relates to replacing the Kokatahi Fire Depot. This capital expenditure is in the forecast summary of key capital and renewals expenditure. The funding for this project is sourced from rates targeted on the Kokatahi Community.



TRANSPORTATION

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	1,371,262	1,474,191
Vested Assets	517,000	517,000
Other Income	4,180,423	4,413,073
Total Operating Revenue	6,068,685	6,404,264
Operating Expenditure		
Expenditure	2,307,452	2,295,626
Interest	0	0
Depreciation	2,436,700	2,436,700
Total Operating Expenditure	4,744,152	4,732,326
Operating Surplus/(Deficit)	1,324,533	1,671,938
Operating Surplus Transferred to/(Operating Deficit funded from)		
Depreciation Not Funded (Retained earnings)	(637,379)	(522,624)
Funding for Capital Projects	1,961,912	2,194,562
	1,324,533	1,671,938
Capital Expenditure		
New assets	1,685,420	1,995,620
Renewals assets	1,846,800	1,846,800
Debt Repayment	0	0
Capital and Debt Repayment	3,532,220	3,842,420
Vested assets	517,000	517,000
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	4,049,220	4,359,420
Funded by:		
Operating Surplus	1,324,533	1,671,938
Funding from Accumulated Depreciation	1,846,800	1,846,800
Loans raised	0	0
Reserves	877,887	840,682
Total Funding Applied	4,049,220	4,359,420

Capital expenditure relates to the following:

District Renewals \$1,846,800
Hau Hau Road Widening \$517,000
Walking and Cycling Facilities \$31,020
National Cycleway \$1,137,400
Street Light at Arahura Marae \$15,000

These projects are funding through a combination of depreciation, subsidies, rates and reserves.
Additional details can be found in the forecast Summary of Key Capital and Renewals Expenditure.



THREE WATER SERVICES

WATER SUPPLY, WASTEWATER AND STORMWATER

Financial Forecast

Water Supply

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	1,589,730	1,678,066
General Rates	0	0
Vested Assets	0	0
Other Income	9,800	12,788
Total Operating Revenue	1,599,530	1,690,854
Operating Expenditure		
Expenditure	761,018	958,783
Interest	171,572	186,851
Depreciation	688,520	566,800
Total Operating Expenditure	1,621,110	1,712,434
Operating Surplus/(Deficit)	(21,580)	(21,580)
Operating Surplus Transferred to/(Operating Deficit funded from)		
Depreciation Not Funded (Retained earnings)	(67,615)	(67,615)
Reserves	0	
Funding for Capital Projects	46,035	46,035
	(21,580)	(21,580)
Capital Expenditure		
New assets	404,085	404,085
Renewals assets	122,760	122,760
Debt Repayment	135,364	154,389
Capital and Debt Repayment	662,209	681,234
Vested assets	0	0
Operating Deficit	21,580	21,580
Transfers to Reserves	0	0
Total Funding Required	683,789	702,814
Funded by:		
Operating Surplus/(Deficit)	0	0
Funding from Accumulated Depreciation	258,124	277,149
Loans raised	358,050	358,050
Reserves	67,615	67,615
Total Funding Applied	683,789	702,814

The surplus will be used for the Hokitika fire pump booster investigation, a capital expense. Additional capital expenditure is forecast for the the Hokitika 1,500 m³ Reservoir and renewals expenditure for the Hokitika Mains Replacement. Renewals are funded by depreciation. These projects can be found in the forecast summary of key capital and renewals expenditure.



Waste Water

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	523,052	545,247
General Rates	0	0
Vested Assets	0	0
Other Income	693,325	4,688,930
Total Operating Revenue	1,216,377	5,234,177
Operating Expenditure		
Expenditure	257,183	407,686
Interest	27,244	37,406
Depreciation	343,725	208,083
Total Operating Expenditure	628,152	653,175
Operating Surplus/(Deficit)	588,225	4,581,002
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects	588,225	4,581,002
	588,225	4,581,002
Capital Expenditure		
New assets	1,448,000	5,459,419
Renewals assets	204,600	409,200
Debt Repayment	21,495	29,576
Capital and Debt Repayment	1,674,095	5,898,195
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	1,674,095	5,898,195
Funded by:		
Operating Surplus	588,225	4,581,002
Funding from Accumulated Depreciation	226,095	234,176
Loans raised	859,775	1,083,017
Reserves	0	0
Total Funding Applied	1,674,095	5,898,195

Other income is the subsidy received for the capital project at Franz Josef for new mains and pump, total cost is \$1,023,000. Additional capital projects forecast include desludging treatment ponds, replacing a pump at Hokitika and replacing mains at Fox Glacier. Details of funding for these projects can be found in the forecast Summary of Key Capital and Renewals Expenditure.



Storm Water

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	436,894	443,377
Vested Assets	0	0
Other Income	0	0
Total Operating Revenue	436,894	443,377
Operating Expenditure		
Expenditure	135,020	134,793
Interest	6,483	22,229
Depreciation	295,391	286,355
Total Operating Expenditure	436,894	443,377
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects	0	0
	0	0
Capital Expenditure		
New assets	204,600	204,600
Renewals assets	0	204,600
Debt Repayment	5,115	17,730
Capital and Debt Repayment	209,715	426,930
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	209,715	426,930
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	5,115	17,730
Loans raised	204,600	409,200
Reserves	0	0
Total Funding Applied	209,715	426,930

Capital expenditure relates to the Rolleston Street pump station.



WASTE MANAGEMENT

SOLID WASTE

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates (collection)	280,006	254,054
Targeted Rates	670,241	746,516
General Rates	0	0
Vested Assets	0	0
Other Income	0	0
Total Operating Revenue	950,247	1,000,570
Operating Expenditure		
Expenditure	912,966	859,721
Interest	13,626	78,132
Depreciation	23,655	62,717
Total Operating Expenditure	950,247	1,000,570
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects	0	0
	0	0
Capital Expenditure		
New assets	430,000	517,000
Renewals assets	0	
Debt Repayment	10,750	62,925
Capital and Debt Repayment	440,750	579,925
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	440,750	579,925
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	10,750	62,925
Loans raised	430,000	517,000
Reserves	0	0
Total Funding Applied	440,750	579,925

Glass collection for Hokitika has been included in the Plan at a cost of \$30,000 for the current year.

Capital expenditure of \$430,000 relates to the Butlers Development project.



PUBLIC TOILETS

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	193,386	191,561
Vested Assets	0	0
Other Income	0	0
Total Operating Revenue	193,386	191,561
Operating Expenditure		
Expenditure	153,749	149,126
Interest	0	0
Depreciation	8,797	11,595
Total Operating Expenditure	162,546	160,721
Operating Surplus/(Deficit)	30,840	30,840
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects	30,840	30,840
	30,840	30,840
Capital Expenditure		
New assets	30,840	30,840
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment	30,840	30,840
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	30,840	30,840
Funded by:		
Operating Surplus	30,840	30,840
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	30,840	30,840

The operating surplus is transferred to capital expenditure and relates to the upgrading of the Tancred Street toilets.



COMMUNITY TOWNSHIP DEVELOPMENT

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	252,800	253,269
Vested Assets	0	0
Other Income	0	0
Total Operating Revenue	252,800	253,269
Operating Expenditure		
Expenditure	186,863	178,195
Interest	0	0
Depreciation	3,897	13,034
Total Operating Expenditure	190,760	191,229
Operating Surplus/(Deficit)	62,040	62,040
Operating Surplus Transferred to/(Operating Deficit funded from)		
Funding for Capital Projects	62,040	62,040
	62,040	62,040
Capital Expenditure		
New assets	62,040	62,040
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment	62,040	62,040
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	62,040	62,040
Funded by:		
Operating Surplus	62,040	62,040
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	62,040	62,040

The operating surplus is transferred to capital expenditure and relates to township development in Franz Josef.



FINANCIAL SUMMARY OF PROVIDING ESSENTIALS FOR THE COMMUNITY

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	3,071,095	3,232,207
General Rates	2,358,896	2,469,205
Vested Assets	517,000	517,000
Other Income	4,885,048	9,115,777
Total Operating Revenue	10,832,039	15,334,189
Operating Expenditure		
Expenditure	4,807,705	5,077,098
Interest	218,925	324,618
Depreciation	3,813,285	3,599,957
Total Operating Expenditure	8,839,915	9,001,673
Operating Surplus/(Deficit)	1,992,124	6,332,516
Operating Surplus Transferred to/(Operating Deficit funded from)		
Depreciation Not Funded	(704,994)	(590,239)
Reserves	8,066	8,324
Funding for Capital Projects	2,689,052	6,914,431
	1,992,124	6,332,516
Capital Expenditure		
New assets	4,264,985	8,673,551
Renewals assets	2,205,180	2,614,380
Debt Repayment	172,724	264,620
Capital and Debt Repayment	6,642,889	11,552,551
Vested assets	517,000	517,000
Operating Deficit	21,580	21,580
Transfers to Reserves	8,066	0
Total Funding Required	7,189,535	12,091,131
Funded by:		
Operating Surplus	2,013,704	6,354,096
Funding from Accumulated Depreciation	2,377,904	2,453,275
Loans raised	1,852,425	2,367,262
Reserves	945,502	916,498
Total Funding Applied	7,189,535	12,091,131





PROVIDING LEADERSHIP FOR THE COMMUNITY

Providing Leadership for the Community

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GOVERNANCE

Financial Forecast

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	650,787	650,787
Vested Assets	0	0
Other Income	45,500	42,394
Total Operating Revenue	696,287	693,181
Operating Expenditure		
Expenditure	693,487	689,990
Interest	0	0
Depreciation	2,800	3,191
Total Operating Expenditure	696,287	693,181
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
	0	0
	0	0
Capital Expenditure		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment		
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	0	0
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	0

FINANCIAL SUMMARY OF PROVIDING LEADERSHIP FOR THE COMMUNITY

Cost of Services Statement	10/11 Annual Plan	10/11 LTCCP
Operating Revenue		
Targeted Rates	0	0
General Rates	650,787	650,787
Vested Assets	0	0
Other Income	45,500	42,394
Total Operating Revenue	696,287	693,181
Operating Expenditure		
Expenditure	693,487	689,990
Interest	0	0
Depreciation	2,800	3,191
Total Operating Expenditure	696,287	693,181
Operating Surplus/(Deficit)	0	0
Operating Surplus Transferred to/(Operating Deficit funded from)		
Depreciation Not Funded	0	0
Reserves	0	0
Funding for Capital Projects	0	0
Capital Expenditure		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
Capital and Debt Repayment	0	0
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
Total Funding Required	0	0
Funded by:		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
Total Funding Applied	0	0



COUNCIL CONTROLLED ORGANISATIONS

Westland District Council resolved on, 18 April 2002, to establish a Holding Company, Westland Holdings Limited, to consolidate its Council Controlled Trading Organisations being Westroads Limited and Hokitika Airport Limited under one governance and reporting entity.

Westland Holdings Limited

Westland Holdings Limited is 100% owned by Westland District Council. The Company was incorporated on 24 July 2002 when Council raised a loan of \$5,800,000 to finance the transfer of the shares and assets of Westroads Limited and Hokitika Airport Limited from Council to the Holding Company.

The principal activity of the Holding Company is to operate in a governance and reporting role over the activities of the subsidiary companies Westroads Limited and Hokitika Airport Limited. The Company is governed by three directors appointed by Westland District Council.

Westroads Limited main activity is that of a general contractor based in Hokitika and Greymouth as well as depots and staff throughout South Westland. It also operates a crushed metal plant in Greymouth. The Company is governed by four directors appointed by Westland Holdings Limited.

Hokitika Airport Limited was formed in December 2001 and commenced operation on 1 July 2002. Its principal activity is the operation of Hokitika Airport which is the principal airport on the West Coast and operates flights daily to Christchurch for passengers to link to other destinations. The Company is controlled by three Directors appointed by Westland Holdings Limited.

The Council has two Council Controlled Organisations that are exempt from Council Controlled Organisation status due to their size; they are Tourism West Coast and Westland Nature Trust, now called the Westland Wilderness Trust.

Key Objectives

Westland Holdings Limited

To achieve the objectives of the shareholder, Westland District Council, both commercially and non-commercially as specified in the Statement of Intent in a manner that recognises sound business practice, good employer obligations and social and environmental responsibility.

Westroads Limited

Operates a successful business by meeting market requirements in terms of quality, excellence in service and pricing on a commercially competitive basis and ensure a reasonable rate of return to the ratepayers of Westland in accordance with the Statement of Intent.

Hokitika Airport Limited

To operate the Hokitika Airport in a commercially successful manner in accordance with the Statement of Intent with the aim to extend and further develop the airport activities.

Westland District Property Limited

To manage the ownership and operation of the Council's property activities in a commercial and strategic manner to maximise the return to Council and to become involved in strategic property development, throughout the region, which will benefit the District, as opportunities arise.



Key Performance Measures

Westland Holdings

- Return a dividend to Council in accordance with the Statement of Intent
- Prepare an Annual Report in accordance with the requirements of the Local Government Act 2002.
- Subsidiary Statement of Intents will be submitted to the Shareholder (Council) by 31 March and finalised by 30 June.

Westroads Limited

- Tax paid return on shareholder funds of 9%.
- Net after tax profit is to be accordance with the Statement of Intent.

Hokitika Airport Limited

- Revenue from commercial businesses is to remain at or above current levels.
- Revenue from the rental of land and buildings is to remain at or above current levels.

Westland District Property Limited

- Tax paid return on shareholder funds of between 2-25%.
- Net pretax profit in accordance with the Statement of Intent.
- Compliance with statutory and regulatory requirements.

Who Benefits and over what Period

Westland Holdings Limited

The main benefit is to the District as a whole and the advantages gained by having the subsidiary company managed and governed in a professional and competent manner.

Hokitika Airport Limited

The main benefit is to the users of the Airport but there are benefits to all residents and ratepayers for having the facility located in Westland. There is a significant benefit to tourists and visitors to the region and the businesses who service them.

Westroads Limited

There is a benefit to The District as a whole as dividends paid to Westland Holdings Limited are utilised by Council to offset rate requirements as well as the benefit gained by having a significant employer in Westland.

Westland District Property Limited

There is a benefit to the District as a whole as dividends paid to Westland Holdings Limited are used to offset rate requirements. In addition, any developments undertaken will create opportunities for employment and the possible establishment of new businesses or investment in the region.





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INTRODUCTION

The forecast financial statements in this section outline how Council will be funded for the next year and how that money will be spent. They are based on estimates of costs into the future. It is likely that changes will be needed as events alter and actual quotes for work are obtained.

Statement of Responsibility

The forecast financial statements are prepared on the basis of best-estimate assumptions as to future events which the council expects to take place as of March 2010.



Maureen Pugh
Mayor



Robin Reeves
Chief Executive Officer

Authorisation for Issue

This document was authorised for issue by Council on, and is dated, 17 June 2010.

Purpose of Preparation

The Local Government Act 2002 requires a Council to prepare an Annual Plan. The Westland Annual Plan was adopted on 17 June 2010.

Cautionary Note

The forecast financial statements are prospective financial information. Actual results are likely to vary from the information presented and the variations may be material.



STATEMENT OF ACCOUNTING POLICIES

Reporting entity

Westland District Council (Council) is a territorial local authority governed by the Local Government Act 2002. It was formed in November 1989 from the amalgamation of Westland County Council and Hokitika Borough Council. The Westland District Council Group (Group) consists of Westland District Council and its subsidiaries, Westland Holdings Limited (100% owned), and its 100% owned subsidiaries Westroads Ltd and Hokitika Airport Ltd. Westroads Limited owns 100% of the share capital of Westroads Greymouth Limited.

All Group entities are incorporated in New Zealand and have a financial year ended 30 June.

The primary objective of Council is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, Council has designated itself and the group as public benefit entities for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

Basis of preparation

The financial statements of Council have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 98 and Part 3 of Schedule 10, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with NZ GAAP. They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

The financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property and financial instruments (including derivative instruments).

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000).

The functional currency of Council is New Zealand dollars.

Statement of compliance

The financial information contained within this report has been prepared in accordance with the generally accepted accounting practice in New Zealand as required under section 111 of the Local Government Act 2002, and the Long-term Council Community Plan requirements of section 93. It is audited under section 84 of the Local Government Act 2002.

The financial statements comply with applicable Financial Reporting Standards, which include New Zealand equivalents to International Financial Reporting Standards (NZ IFRS). The financial statements have been prepared in compliance with Financial Reporting Standard (FRS) number 42; Prospective Financial Statements.

The Westland District Council is a Public Benefit Entity and has applied the PBE exemptions allowable under New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).



Cost allocation policy

- Direct costs are charged directly to significant activities.
- Indirect costs are charged to significant activities based on cost drivers and related activity/usage information.
- Direct costs are those costs directly attributable to a significant activity.
- Indirect costs are those costs which cannot be identified in an economically feasible manner with a specific significant activity.

The costs of internal services not directly charged to activities are allocated as overheads using appropriate cost drivers such as staff numbers, items processed, and/or based on level of support provided to each activity.

Consolidation

The Council has not presented group prospective financial statements because it believes that the parent financial statements are more relevant to users. The main purpose of prospective financial statements is to provide users with information about the core services that the Council intends to provide ratepayers, the expected cost of those services and as a consequence how much the Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that the Council obtains distributions from, or further invests, in those subsidiaries. Such effects are included in the prospective financial statements.

Revenue

Revenue is measured at the fair value of consideration received.

- **Rates revenue**
Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.
- **Other revenue**
Water billing revenue is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

Council receives government grants from Land Transport New Zealand, which subsidises part of Council's costs in maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled. Council also from time to time receives grants from other parties that are recognised on the same basis.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided. The stage of completion is assessed by reference to surveys of work performed.

Revenue from the sale of goods is measured at fair value of the consideration received or receivable, net of returns or allowances, trade discounts and volume rebates. Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, and there is no continuing management involvement with the goods.

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue.

Assets vested in Council are considered at fair value and recognised as revenue when control over the asset is obtained.

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.

Construction contracts

When the outcome of a construction contract can be estimated reliably, contract revenue and expenses are recognised in the Statement of Comprehensive Income in proportion to the stage of completion of the contract. Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments to the extent that it is probable that they will result in revenue and can be measured reliably.



The stage of completion is assessed by reference to surveys of work performed. When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable. An expected loss on a contract is recognised immediately in the Statement of Comprehensive Income.

Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Income tax

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates that have been enacted or substantively enacted by balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit.

Deferred tax is recognised on taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where the Council and Group can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised, using tax rates that have been enacted or substantially enacted by balance date.

Current tax and deferred tax is charged or credited to the Statement of Comprehensive Income, except when it relates to items charged or credited directly to equity, in which case the tax is dealt with in equity.

Leases

- **Finance leases**

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

At the commencement of the lease term, the Council and Group recognises finance leases as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

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

- **Operating leases**

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the Statement of Financial Position.



Trade and other receivables

Trade and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Loans, including loans to community organisations made by Council at nil, or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar asset/investment.

They are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognised in the Statement of Comprehensive Income as a grant.

A provision for impairment of receivables is established when there is objective evidence that the Council and Group will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

Inventories

Inventories are measured at the lower of cost or net realizable value. The cost of inventories is based on the first-in first-out principle, and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition.

Financial assets

The Council and Group classify its financial assets into the following four categories: financial assets at fair value through the Statement of Comprehensive Income, held-to-maturity investments, loans and receivables, and financial assets available for sale. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through the Statement of Comprehensive Income in which case the transaction costs are recognised therein.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Council and Group use a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The four categories of financial assets are:

- **Financial assets at fair value through profit or loss**

This category has two sub-categories: financial assets held for trading, and those designated at fair value through profit or loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date.

After initial recognition they are measured at their fair values. Gains or losses on re-measurement are recognised in the Statement of Comprehensive Income.

Financial assets in this category include derivative financial instruments.

- **Loans and receivables**

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or de-recognised are recognised in the Statement of Comprehensive Income. Loans and receivables are classified as "trade and other receivables" in the Statement of Financial Position.

- **Held to maturity investments**

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that the Council and Group has the positive intention and ability to hold to maturity.

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or de-recognised are recognised in the Statement of Comprehensive Income.

The Council and Group does not currently have any assets that have been classified as held to maturity investments.



- **Financial assets available for sale**

Financial assets available for sale are those that are designated as available for sale or are not classified in any of the other categories above.

This category encompasses:

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

After initial recognition these investments are measured at their fair value.

Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the Statement of Comprehensive Income.

In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in Statement of Comprehensive Income even though the asset has not been de-recognised.

On de-recognition, the cumulative gain or loss previously recognised in equity is recognised in the Statement of Comprehensive Income.

Council's investments in its subsidiaries are not included in this category as they are held at cost as allowed by NZ IAS 27 Consolidated and Separate Financial Statements.

Impairment of financial assets

At each balance sheet date, the Council and Group assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the Statement of Comprehensive Income.

Accounting for derivative financial instruments and hedging activities

The Council and Group use derivative financial instruments to hedge exposure to interest rate risks arising from financing activities. The Council and Group do not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date. The movement in the fair value of the derivative contracts is recognised in the Statement of Comprehensive Income.

Non-Current Assets Held for Sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the statement of comprehensive income.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have previously been recognised.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Property, plant and equipment

Property, plant and equipment consist of:

- **Operational assets** — These include land, buildings, improvements, museum artifacts, Jackson Bay Wharf, library books, plant and equipment, and motor vehicles.
- **Restricted assets** — Restricted assets are parks and reserves owned by Council which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions. These include land vested under the Reserves Act 1977 and endowments or other property held in trust for specific purposes.
- **Infrastructure assets** — Infrastructural assets are the fixed utility systems owned by Council.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses. Assets carried at a valuation are detailed below.



Additions

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

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the assets. Gains and losses on disposals are included in the Statement of Comprehensive Income. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

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

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land and museum artefacts, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

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

Operational	Depreciable life (years)
Buildings	50
Furniture & Fittings	10
Motor Vehicles	5
Plant & Equipment (including computers)	3 to 10
Library collection	8
Jackson Bay Wharf	30
Restricted	
Buildings	50
Infrastructural	
Roads	
Formation	N/A
Sub-Base	N/A
Base Course	20 to 75
Surfacing (Sealed)	1 to 16
Surfacing (unsealed)	5
Bridges	60 to 150
Box culverts/channels	60 to 150
Footpaths	5 to 50
Streetlights	20 to 40
Signs	10
Infrastructural	Depreciable life (years)
Water	
Pipeline	60 to 80
Connections	60
Reservoirs & Tanks	20 to 50
Pump Stations	15 to 20

Infrastructural	Depreciable life (years)
Sewer	
Pipeline	60 to 80
Manholes	50 to 60
Pump Stations	15 to 20
Oxidation Ponds	60 to 100
Stormwater	
Pipeline	60 to 80
Bank protection	50 to 100
Manholes	50 to 60
Pump Stations	15 to 20
Runway	0 to 67

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

Revaluation

All valuations are carried out on a three-yearly cycle by independent qualified valuers.

All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

- **Land and buildings**

Council's operational, restricted and infrastructural land has been valued at fair value by Quotable Value NZ as at 30 June 2008.

Council buildings, excluding pump stations, Treatment Plant buildings and other infrastructure assets, have been valued at net current value as at 30 June 2008 by Quotable NZ.

- **Infrastructural asset classes**

Roading infrastructural assets (including bridges) have been valued by MWH Limited registered valuers at depreciated replacement cost as at 30 June 2009. Sewerage, Water Supply and Stormwater infrastructural assets have been valued by MWH Limited, registered valuers at depreciated replacement cost as at 30 June 2009.

- **Land under roads**

Land under roads was valued based on fair value determined by MWH Limited effective 30 June 2003. Under NZ IFRS Council has elected to use the fair value of land under roads as at 30 June 2003 as deemed cost. Land under roads is no longer re-valued.

- **Accounting for revaluations:**

The Council and Group accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Statement of Comprehensive Income. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the Statement of Comprehensive Income will be recognised first in the Statement of Comprehensive Income up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Impairment of non-financial assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the assets ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

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

If an asset's carrying amount exceeds its recoverable amount the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the Statement of Comprehensive Income.



For assets not carried at a revalued amount, the total impairment loss is recognised in the Statement of Comprehensive Income.

For assets not carried at a revalued amount (other than goodwill) the reversal of an impairment loss is recognised in the Statement of Comprehensive Income.

Employee benefits

• Short-term benefits

Employee benefits that the Council and Group expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date and retiring and long service leave entitlements expected to be settled within 12 months.

The Council and Group recognise a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

• Long-term benefits

Long service leave and retirement leave

Entitlements that are payable beyond 12 months, such as long service leave and retiring leave; have been calculated on an actuarial basis. The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and
- The present value of the estimated future cash flows. A discount rate of between 6.13 and 7.0%, and an inflation factor of 2.1 to 3.0% were used.

The discount rate is based on the weighted average of Government interest rates for stock with terms to maturity similar to those of the relevant liabilities. The inflation factor is based on the expected long-term increase in remuneration for employees.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Statement of Comprehensive Income as incurred.

Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the board of trustees of National Provident Fund. The scheme is a multi-employer defined benefit scheme. Insufficient information is available to use defined benefit accounting, as it is not possible to determine the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Provisions

The Council and Group recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.

Trade and Other Payables

Trade and other payables are initially measured at fair value, and subsequently measured at amortised cost using the effective interest method.

Borrowings

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Equity

Equity is the community's interest in the Council and Group and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves.

The components of equity are:

- Retained earnings
- Separate funds
- Special funds
- Trusts and bequests
- Asset revaluation reserves



Council created reserves

Council created reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by Council.

Special funds relate to funds that Council has set aside during the year for a special purpose e.g. a major construction project.

Separate funds are those which have been designated as being “self funding accounts”.

Revenue is charged by way of separate rates, user charges. Refuse, pensioner flats, sewerage and water supply accounts make up Council’s separate funds.

Trust and Bequest funds are provided to Council by various people and organisations for specific projects. Each account has been set up as a separate account in the ledger to maintain a degree of independence from general Council funds. Payments made from these funds during the year are in accordance with the conditions of the trust or bequest.

Goods and services tax (GST)

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the Statement of Financial Position.

Budget figures

The budget figures are those approved by Council at the beginning of the year in the Annual Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by Council for the preparation of the financial statements.

Critical accounting estimates and assumptions

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

Landfill aftercare provision

As operator of the Hokitika Landfill and other rural sites, the Council has a legal obligation to provide ongoing maintenance and monitoring services at the landfill site after closure. To provide for the estimated cost of aftercare, a charge is made each year to spread the costs over the life of the landfill.

The estimated cost is calculated based on estimates of:

- i. Total current cost
This is defined as the amount that would be paid if all equipment, facilities and services included in the estimate were acquired during the current period.
The estimate has been based on costs of closure of similar landfill by other local authorities.
- ii. Total capacity
The estimated length of time needed for post-closure care is 30 years.

The Council also has a legal obligation to provide ongoing maintenance and monitoring services for the closed landfill sites of the former amalgamating authorities.



The estimated future costs to perform this obligation have been accrued and charged.

The calculations assume no change in the legislative requirements for closure and post-closure treatment.

Infrastructural assets

There are a number of assumptions and estimates used when performing DRC valuations over infrastructural assets.

These include:

- The physical deterioration and condition of an asset, for example Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- Estimating any obsolescence or surplus capacity of an asset; and
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the Statement of Comprehensive Income

To minimize this risk, Council's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and has been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers perform Council's infrastructural asset revaluations.

Critical judgments in applying Council's accounting policies

Management does not consider that there are any material critical judgments in applying Council's accounting policies for the periods ended 30 June.

Standards, amendments and interpretations issued that have not been adopted

NZ IAS 23, Borrowing Costs, introduces the compulsory capitalisation of borrowing costs for qualifying assets for accounting periods beginning on or after 1 January 2009.

This change could potentially create significant additional work and cost for councils and other public benefit entities that have significant assets which can take significant periods to construct, particularly where those assets are revalued.

The Accounting Standards Review Board has recognised the challenges involved and decided to indefinitely defer the adoption of NZ IAS 23, Borrowing Costs, for public benefit entities. That is, public benefit entities can continue to apply the "old" version of NZ IAS 23 rather than the revised one. This means that public benefit entities may but are not required to capitalise borrowing costs for qualifying assets for accounting periods beginning on or after 1 January 2009.

Council has opted not to adopt the "new" NZ IAS 23, and therefore will not capitalise borrowing costs.

PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2011

	10/11 Annual Plan	10/11 LTCCP
Income		
General rates	4,456,035	4,866,270
Targeted rates	3,186,671	3,328,156
Income from activities	8,664,944	11,530,219
Other gains/(losses)	0	0
Vested assets income	517,000	517,000
Total Income	16,824,650	20,241,645
Less Expenditure		
Employee benefit expenses	3,008,407	3,085,215
Depreciation and amortisation	4,066,366	3,803,860
Other expenses	7,941,934	6,875,853
Finance costs	218,925	324,618
Total Expenditure	15,235,632	14,089,546
Net Surplus/(Deficit) before tax	1,589,018	6,152,099
Income tax expense	0	0
Net Surplus/(Deficit) after tax	1,589,018	6,152,099
Add Other Comprehensive Income		
Gains/(Losses) on Asset Revaluation	11,950,631	11,950,631
Total Comprehensive Income	13,539,649	18,102,730

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2011

	10/11 Annual Plan	10/11 LTCCP
Equity at start of year	385,054,759	346,637,011
Add Total Comprehensive Income for Year	13,539,649	18,102,730
Equity at end of year	398,594,408	364,739,741

Equity at start of year is based on the 2008/09 Annual Report.

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2011

	10/11 Annual Plan	10/11 LTCCP
Assets		
Current assets		
Cash and cash equivalents	599,258	1,524,569
Trade and other receivables	2,476,551	2,086,484
Inventories	0	0
Other financial assets	3,683,826	4,989,700
Total current assets	6,759,635	8,600,753
Non-current assets		
Property, plant and equipment	394,607,104	363,439,788
Intangible assets	0	0
Work in progress	1,966,146	1,166,146
Other financial assets	6,120,609	6,120,609
Total non-current assets	402,693,859	370,726,543
Total assets	409,453,494	379,327,296
Liabilities		
Current liabilities		
Trade and other payables	1,783,176	1,783,176
Deferred income	86,269	86,269
Provisions	120,870	120,870
Employee benefit liabilities	222,113	222,113
Borrowings	505,000	323,801
Total current liabilities	2,717,428	2,536,229
Non-current liabilities		
Provisions	339,160	339,160
Employee benefit liabilities	142,073	142,073
Borrowings	7,660,425	11,570,093
Total non-current liabilities	8,141,658	12,051,326
Total liabilities	10,859,086	14,587,555
Equity		
Retained earnings	160,942,172	159,768,722
Restricted reserves	(2,689,395)	4,716,168
Revaluation reserve	240,341,631	200,254,851
Total equity	398,594,408	364,739,741

PROSPECTIVE STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2011

	10/11 Annual Plan	10/11 LTCCP
Cash Flows from Operating Activities		
<i>Cash provided from</i>		
Rates	7,612,706	8,194,426
Interest received	265,000	360,100
Dividends received	230,000	170,610
Grants & other sources	8,423,638	11,997,417
<i>Cash paid to</i>		
Cost of services	(11,024,035)	(10,625,457)
Interest paid	(495,525)	(720,767)
Income tax paid	0	0
Net Cash Flows from Operating Activities	5,011,784	9,376,329
Cash Flows from Investing Activities		
<i>Cash provided from</i>		
Sale of fixed assets	517,000	517,000
Sale of investments	0	0
<i>Cash paid to</i>		
Purchase of fixed assets	(6,797,309)	(11,648,803)
Purchase of investments	0	0
Net Cash Flows from Investing Activities	(6,280,309)	(11,131,803)
Cash Flows from Financing Activities		
<i>Cash provided from</i>		
Loans raised	1,852,425	2,367,267
<i>Cash paid to</i>		
Loan repayments	(172,724)	(264,620)
Net Cash Flows from Financing Activities	1,679,701	2,102,642
Net Increase/(Decrease) in Cash Held	411,176	347,168
Opening Cash and Cash Equivalents	188,082	1,177,401
Closing Cash and Cash Equivalents	599,258	1,524,569

SUMMARY OF KEY CAPITAL & RENEWALS EXPENDITURE

	Dollars		Source of Funding			
	10/11	Depn	Rates	Subsidy	Loan	Reserves
Wastewater						
Hokitika desludging treatment ponds	425,000				100%	
Hokitika replace pump	102,300	100%				
Fox Glacier mains replacement	102,300	100%				
Franz Josef new main & pump station	1,023,000			57.5%	42.5%	
Stormwater						
Rolleston Street pump station	204,600				100%	
Water Supply						
Hokitika 1500m ³ reservoir	358,050				100%	
Hokitika fire pump booster investigation	46,035		100%			
Hokitika mains replacement	122,760	100%				
Township Development						
Franz Josef township development	62,040		100%			
Transportation						
District renewals	1,846,800	100%				
Hau Hau Road widening (N-Funding)	517,000			75%		25%
Walking & cycling facilities (N-Funding)	31,020		25%	75%		
National cycleway	1,137,400			100%		
Street lights at Arahura Marae	15,000		25%	75%		
Rural Fire						
Replace Kokatahi fire depot	31,020		100%			
Public Toilets						
Upgrade Tancred Street toilets	30,840		100%			
Library						
Library resources to meet public library standards	44,200	100%				
Parks & Reserves						
Harihari Community Facility	225,132			60%		40%
Westland Sports Hub	9,000		100%			
Preston's Bush development	5,000		100%			
Heritage Trail development	5,000					100%
Cemeteries						
Hokitika Cemetery information kiosk	5,000			100%		
Refuse						
Butlers development	430,000				100%	

FUNDING IMPACT STATEMENT

Forecast Funding Income Statement	10/11 Annual Plan	10/11 LTCCP
General Rates		
Net General rates required	4,456,035	4,866,270
Consisting of:		
General rates	2,832,588	3,145,552
U.A.G.C	1,623,447	1,720,718
Total General Rates	4,456,035	4,866,270
Targeted Rates		
Water Supply		
-Targeted	577,080	612,450
-Metered	1,012,650	1,065,616
Sewerage	523,052	545,247
Refuse Collection	280,006	254,054
Waste Management	670,241	746,516
Community	123,642	104,273
Total Targeted Rates	3,186,671	3,328,156
Operating		
Vested assets	517,000	517,000
Grants & subsidies	5,112,955	9,488,846
User Fees & charges	3,551,989	2,041,373
Total Operating Income	9,181,944	12,047,219
Other Funding		
Loans Raised	1,852,425	2,367,262
Disposal of Fixed Assets	517,000	517,000
Total Other Funding	2,369,425	2,884,262

Introduction

Council will fund its activities from a mixture of the following:

- Fees and Charges
- Grants and Subsidies
- Interest and Dividends from Investments
- Financial and Development Contributions
- Depreciation Funds and Other Reserves
- Loans and Borrowing
- Donations and Bequests
- Proceeds from Asset Sales

The shortfall between expenditure and the above funding sources will then be funded from General and Targeted Rates. (Refer to the Income Statement and calculation of Council's Rating Requirements.) Council will use several rating methods to fund its rate requirements. These methods include:

1. General rate. A rate levied on the land value of each property in the district.
2. Uniform Annual General Charge. A rate levied on each property in the District.
3. Targeted rates. Rates levied on either the land value, or capital value or as a uniform annual charge, depending on the activity to be funded.

The general and targeted rates will be charged on the rateable value as assessed by our valuation provider, Quotable Value, as at 30 June 2010.



General Rate

A rate per dollar on the land value of each rateable property.

This will be a differential rate dependant on the underlying zoning of each property as denoted in the District Plan or the location of the property in the case of 1 - 3 below.

Note that several new differential categories have been created this year, to ensure that:

1. **Glacier Townships** are separated from the other rural towns to enable the rating revenue from those towns to be allocated to the local rating area;
2. Properties close to (within 5 kilometers) the main townships make a reasonable contribution towards the amenities of those townships.
3. Residential properties on the beach side of Beach and Revell streets in Hokitika have a differential applied to ensure equitable rates are applied, taking into account those properties higher land values.

The differential categories are:

1. **Rural General** – Properties 10 Hectares or Larger Zoned Rural.
2. **Small Holdings** – Properties less than 10 Hectares, Zoned Rural except those in Hokitika Zone 1 or Glacier Towns Small Holdings.
3. **Hokitika Zone 1** – Properties less than 10 hectares, within 5 kilometers of the boundary of Hokitika township, Zoned Rural.
4. **Hokitika Zone 2** – Properties in Kaniere which are within the Small Settlement Zone
5. **Rural Townships** – Properties in Kumara, Arahura, Ross, Harihari, Whataroa, and Haast which are within a Tourist, Small Settlement or Coastal Settlement Zone.
6. **Small Settlements** - Properties at Lake Kaniere, Kokatahi, Okarito, Okuru, Neils Beach, Hannah's Clearing and Jackson Bay which are within a Tourist, Small Settlement or Coastal Settlement Zone.
7. **Glacier Towns** - Properties in Franz Josef/Waiau, Franz Alpine Resort and Fox Glacier which are within a Tourist or Residential Zone.
8. **Rural Commercial** – Commercial Properties in a Rural Zone except those in Glacier Towns Small Holdings Commercial.
9. **Commercial in Rural Residential** – Commercial Properties in a Tourist, Small settlement or Coastal Settlement Zone except those in Glacier Towns Commercial.

10. **Glacier Towns Commercial** – Commercial Properties in Franz Josef/Waiau, Franz Alpine Resort and Fox Glacier which are within a Tourist or Residential zone.

11. **Glacier Towns Small Holdings** – Properties between the southern boundary of Lake Mapourika and the Fox River which are less than 10 hectares in size, except for those properties within the Glacier Towns.

12. **Glacier Towns Small Holdings Commercial** - Commercial properties between the southern boundary of Lake Mapourika and the Fox River which are less than 10 hectares in size, except for those properties within the Glacier Towns.

13. **Hokitika 1-6 units** – Residential properties in Hokitika except those in Hokitika Beachfront.

14. **Hokitika Beachfront** – Residential properties that bound the sea on Revell Street and Beach Street in Hokitika.

15. **Hokitika Commercial** – Commercial Properties in Hokitika.

The appropriate rate will be charged on the rateable land value as assessed by our valuation provider, Quotable Value, as at 30 June 2010.

Uniform Annual General Charge (UAGC)

A uniform annual general charge to be charged as a fixed amount on each separately occupied portion of a rateable property.

Where more than one property is owned by the same Ratepayer, the properties are contiguous, and are utilised as a single property, then only one UAGC in total will be assessed. Similarly, where an adjoining leased area is utilised as part of the parent property, then only one UAGC in total will be assessed.

This reassessment is reliant on property owners satisfying Council that they meet the relevant criteria.



Targeted Rates

Waste Management

1. A Waste Management Uniform Charge on each property which has a General Rate Uniform Annual Charge.
2. A rate per dollar on the capital value of each rateable property.
 - a. Waste Management (Commercial). Properties which undertake commercial activities, as defined by the Westland District Plan.
 - b. Waste Management (Rural). Properties greater than 10 hectares in size, and outside of a township or small settlement, and not undertaking a commercial activity.
 - c. Waste Management (Small Holdings). Properties less than 10 hectares in size, and outside of a township or small settlement, and not undertaking a commercial activity.
 - d. Waste Management (Urban). Properties within a township or small settlement, and not undertaking a commercial activity.

The appropriate rate will be charged on the rateable capital value of each property. Utilities which are not charged a differential general rate will not be charged this targeted rate.

Refuse Collection

A targeted uniform charge to fund refuse collection.

1. Hokitika Refuse Collection - A uniform charge per property in Hokitika and includes glass collection.
2. Rural Refuse Collection - A uniform charge per property.

The rate will be charged on each separately occupied portion of a property where rubbish collection is available in Hokitika, and in the area from Kumara township in the north to Ross township in the south, including Kaniere township.

Water Charges

Targeted uniform charges and commercial metered water to fund the cost of Water Supplies.

1. Treated Water in Rural Townships – Whataroa, Harihari, Franz Josef/Waiiau & Fox Glacier a uniform charge or metered charge per cubic metre.
2. Untreated Water in Rural Townships – Kumara, Arahura, Ross, Harihari, Whataroa Rural, Haast and Hannah’s Clearing a untreated uniform charge.
3. Treated Water in Hokitika and Kaniere - a uniform charge or metered charge per cubic metre.

The rate will be charged for each separately occupied portion of a property supplied with water, unless separately metered. Commercial properties will be charged a differential rate unless separately metered.

An unconnected rate of 50% of the connected charge will be charged on any property where a water supply is available but is not connected.

Kokatahi Rural Fire

A targeted rate to fund capital projects for the Kokatahi Rural Fire Party.

1. A Kokatahi Fire Uniform Charge
2. A Kokatahi Fire Rate per dollar on the land value.

The uniform charge will be charged on each property in the Kokatahi/Kowhitirangi area which has a general rate uniform annual charge.

The rate per dollar 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.



Sewerage Charges

A targeted rate to fund the costs of sewerage disposal in Hokitika, Kaniere, Franz Josef/Waiau, Fox Glacier and Haast.

1. Sewerage Charge - a uniform charge per property for Residential Properties.
2. Sewerage Charge - a uniform charge per pan or urinal for Commercial Properties.

The rate will be charged on each separately occupied portion of a property connected to the sewerage disposal system provided by Council.

An unconnected rate of 50% of the connected charge will be charged on any property where Council sewerage disposal is available but is not connected.

Kaniere Sewerage Capital Contribution

A targeted rate to recover the capital cost of the Kaniere sewerage system.

The rate has been assessed as a capital contribution of \$4,800 per property on a table mortgage basis over 25 years from 1 July 2000. The interest rate is re-assessed periodically and is currently 7%. The balance outstanding on a property may be paid in part or full at any time, and the repayment completion date re-calculated accordingly.

The rate will be charged on each property able to be connected to the Kaniere sewerage system which has not already completed payment of the capital contribution.

Glacier Country Promotions

A targeted rates to fund Glacier Country Promotions Officers made up of:

1. A Glacier Country Uniform Charge
2. A Glacier Country Commercial Uniform Charge
3. A Glacier Country Promotions Rate per dollar on the land value of commercial properties.

The uniform charge will be charged on each property in the Glacier region which has a general rate uniform annual charge, but has not been commercial rated.

The commercial uniform charge will be charged on each commercial rated property in the Glacier region.

The promotion rate will be charged on the rateable land value of each commercial rated property in the Glacier region. These rates will be levied on all rateable properties in the area from Lake Mapourika in the north to the Ohinetamatea River in the south.

Hokitika Area Promotions

A targeted rate to be levied on each Hokitika Commercial property.

The purpose of this rate is to fund the annual payment toward costs associated with the operation of Enterprise Hokitika.

Ross Swimming Pool

A targeted rate will fund 75% of the cost of operating the Ross swimming pool. The rate will be charged on the dollar on the land value of every rateable property in the town of Ross.



The General and Targeted Rates to be collected by Council for the year and the revenue generated from each are as follows. **ALL FIGURES PROVIDED ARE GST EXCLUSIVE.**

These rates are per dollar, but are shown on the rates assessments as a rate per cent.

General Rates	Land Value	2010/2011	Rate Struck
Rural General	840,102,500	0.0008319	698,875
Small Holdings	172,852,700	0.0008874	153,397
Hokitika Zone 1	44,622,000	0.0012687	56,613
Hokitika Zone 2	27,011,000	0.0040092	108,291
Rural Townships	39,351,500	0.0032130	126,435
Small Settlements	61,895,000	0.0015550	96,247
Glacier Towns	37,377,500	0.0025303	94,576
Rural Commercial	8,614,000	0.0032113	27,662
Commercial in Rur Res	4,280,000	0.0054953	23,520
Glacier Towns Commercial	31,632,000	0.0048127	152,234
Glacier Towns Small Holdings	23,908,500	0.0013189	31,532
Glacier Towns Small Holdings Commercial	6,170,000	0.0036012	22,220
Hokitika Res 1	93,993,500	0.0078354	736,480
Hokitika Res 2	3,006,000	0.0123717	37,189
Hokitika Res 3	155,000	0.0148461	2,301
Hokitika Res 4	145,000	0.0181452	2,631
Hokitika Res 6	291,000	0.0181452	5,280
Hokitika Beachfront	14,474,500	0.0058545	84,741
Hokitika Commercial	37,002,000	0.0100633	372,364
	1,446,883,700		2,832,588
Uniform Annual General Charge	5,308	\$306	1,623,447
Total General Rates (excl GST)			4,456,035

Targeted Rates	Capital Value / Rating Units	2010/2011	Rate Struck
Waste Management and Refuse Collection			
Waste Management Uniform Charge	5,308	\$45	236,911
Waste Management (Commercial)	273,859,000	0.0007912	216,665
Waste Management (Rural)	973,642,000	0.0000276	26,916
Waste Management (Small Holdings)	407,924,100	0.0001826	74,504
Waste Management (Urban)	613,507,200	0.0001878	115,245
Hokitika Refuse Collection	1,559	\$112	175,006
Rural Refuse Collection	1,134	\$93	105,000
Total Waste Management Rates			950,247
Water Supply			
Rural Township Treated Water			
Domestic		\$330	
(unmetered) Commercial		\$844	
Unconnected		\$165	130,620
Rural Township Untreated Water			
Domestic		\$190	
(unmetered) Commercial		\$505	
Unconnected		\$95	108,895
Hokitika/Kaniere Water			
Domestic		\$190	
(unmetered) Commercial		\$505	
Unconnected		\$95	337,564
Total Water Rates			577,080
Metered Water Charges			1,012,650

Targeted Rates	Capital Value / Rating Units	2010/2011	Rate Struck
Sewerage Rate			
Domestic		\$140	
Commercial (per water closet/urinal)		\$140	
Unconnected		\$70	496,578
Kaniere Sewerage Capital		\$363	26,475
Total Sewerage Rates			523,052
Kokatahi Rural Fire			
Levy	239,765,000	0.0000171	4,089
Uniform Charge	179	\$22	3,977
Total Kokatahi Rural Fire			8,066
Glacier Country Promotions			
Levy	37,424,000	0.0008705	32,579
Uniform Charge	407	\$44	18,087
Commercial Uniform Annual Charge	66	\$222	14,667
Total Glacier Country Promotions			65,333
Hokitika Area Promotions			
Uniform Charge	140	\$279	39,000
Total Hokitika Promotions			\$39,000
Ross Swimming Pool			
Levy	11,467,500	0.000980445	\$11,243
Total Ross Swimming Pool Rates			\$11,243
Total Targeted Rates (excl GST)			3,186,671
General Rates (excl GST)			4,456,035
Total Rates (excl GST)			7,642,706

Rating by Instalments and Rates Penalties

The Council provides for annual rates to be paid in four instalments with a 10% additional charge added to the current instalment rates remaining unpaid on the penalty dates.

	Final Date for Payment	Penalty Date
Instalment 1	31 August 2010	1 September 2010
Instalment 2	30 November 2010	1 December 2010
Instalment 3	28 February 2011	1 March 2011
Instalment 4	31 May 2011	1 June 2011

A further 10% will be added to all rates and additional charges remaining unpaid on 1 July 2010 and a further 10% will be added to any rate to which the additional charges referred to above is added and remains unpaid at 1 January 2011.

Definition of a 'Separately Occupied Portion of a Rateable Property'

A separately occupied portion of a rateable property is defined as:

- Any part of a rating unit that can be separately let and /or permanently occupied: and
- Used for separate purposes.

Early Payment of Rates

A Discount of 2.5%, calculated on the Total Annual Levy, will apply when all due rates are paid in full, together with any outstanding rates and penalties from prior years, by the due date for payment of the first instalment being 31 August 2010.





POLICIES

Revenue & Financing Policy _____ 80



REVENUE & FINANCING POLICY

Background

Section 102(4) (a) of the Local Government Act 2002 states that a local authority must adopt a revenue and financing policy. The revenue and financing policy must state:

- a. The local authorities policies in respect of funding operating expenses from the sources listed below.
- b. The local authorities policies in respect of funding capital expenditure from the sources listed below.

Alternative funding sources (S103 (2)):

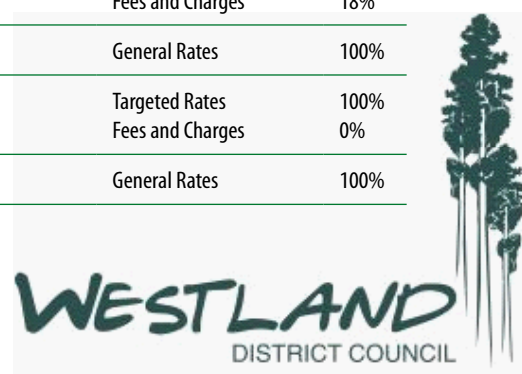
- General Rates
- Targeted Rates
- Fees and Charges
- Interest and Dividends from Investments
- Borrowings
- Proceeds from Asset Sales
- Development Contributions
- Financial Contributions under the Resource Management Act
- Grants and Subsidies
- Any other source

The above funding policies and Council considerations for each activity have been included within the summary for each activity provided in this LTCCP.

The following matters were considered for each activity when deciding how to fund the Councils operational expenditure as detailed under 101(3):

1. The contribution toward community outcomes.
2. User/beneficiary pays the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals.
3. Intergenerational Equity the period in or over which those benefits are expected to occur.
4. Exacerbator Pays the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity.
5. The costs and benefits of funding an activity in a different manner to the way other activities are funded, including consequences for transparency and accountability.
6. The overall impact on the current and future social, economic, environmental, and cultural wellbeing of the community.

TYPE OF EXPENDITURE	SOURCE OF FUNDING	%
Animal Control	General Rates	6%
	Fees and Charges	94%
Civil Defence	General Rates	98%
	Grants and Subsidies	2%
Resource Management	General Rates	70%
	Fees and Charges	30%
Inspections and Compliance	Fees and Charges	60%
	General Rates	40%
Community/Township Planning	General Rates	100%
Library	General Rates	94%
	Fees and Charges	6%
Westland Business Unit	General Rates	25%
	Fees and Charges	63%
	Grants	12%
Westland District Safer Community Council	General Rates	24%
	Grants and Subsidies	76%
Community Assistance/Funding	General Rates	100%
Community Halls and Buildings	General Rates	90%
	Fees and Charges	10%
Parks and Reserves	General Rates	90%
	Fees and Charges	10%
Land and Buildings	Fees and Charges	100%
Public Toilets	General Rates	100%
	Fees and Charges	0%
Swimming Pools	General Rates	80%
	Fees and Charges	20%
Cemeteries	General Rates	60%
	Fees and Charges	40%
Elderly Housing	Fees and Charges	100%
Governance	General Rates	100%
Transportation	General Rates	35%
	Grants and Subsidies	65%
Water Supply	Targeted Rates	30%
	Fees and Charges	70%
Wastewater	Targeted Rates	82%
	Fees and Charges	18%
Stormwater	General Rates	100%
Waste Management	Targeted Rates	100%
	Fees and Charges	0%
Rural Fire	General Rates	100%



Capital Expenditure

Funded by the following in order of availability:

- Financial Assistance or Funding Contributions
- Council Reserves (including funded depreciation)
- Internal Loans serviced by general rates, targeted rates and/or fees and charges.
- External Loans serviced by general rates, targeted rates and/or fees and charges.

General Rates includes the Uniform Annual General Charge and are levied on land value.

Differential General Rates are applied as detailed in Councils Rating Policies.

Rationale For Funding Sources

Where activities may be said to contribute to the public good by advancing the achievement of community outcomes or the overall wellbeing of the community, this portion of activities has been funded from General Rates. Fees and Charges and Targeted Rates have been applied where a particular individual or identifiable group of the community can be identified as benefiting from the activity (e.g. building control and refuse collection) or requiring the activity to be undertaken (e.g. regulatory enforcement activities). The funding sources applied are discussed in more detail in the particular activity statements.

With respect to capital expenditure, where financial assistance or reserves (including funded depreciation) are not available, projects are funded by way of loan to spread the cost more effectively over the life of the asset and provide better intergenerational equity.





APPENDICES

Appendix 1

Schedule of fees and charges _____ 86





APPENDIX 1



SCHEDULE OF FEES AND CHARGES 2010/2011

(GST INCLUSIVE)

CORPORATE SERVICES	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October
Office		
Black & White Photocopying:		
Single Sided - A4	\$0.20	\$0.20
Single Sided - A3	\$0.40	\$0.40
Double Sided - A4	\$0.30	\$0.30
Double Sided - A3	\$0.50	\$0.50
Single Sided - A2	\$2.50	\$2.60
Single Sided - A1	\$3.50	\$3.60
Single Sided - A0	\$5.00	\$5.10
Overheads - A4	\$0.50	\$0.50
Colour Photocopying		
Single Sided - A4	\$2.50	\$2.60
Single Sided - A3	\$4.00	\$4.10
Double Sided - A4	\$3.50	\$3.60
Double Sided - A3	\$5.00	\$5.10
Laminating		
A4 - Per Page	\$3.00	\$3.10
A3 - Per Page	\$4.00	\$4.10
Binding		
Small—less than 100 pages	\$4.00	\$4.10
Large - more than 100 pages	\$6.00	\$6.10
Council Chambers		
Full day - maximum charge	\$300.00	\$307.00
Half Day—maximum charge	\$100.00	\$102.00
Equipment Hire		
Data Projector- per day	\$50.00	\$51.00
Overhead Projector - per day	\$20.00	\$21.00
Library		
Overdue Charges - per week (\$0.50 children)	\$1.00	\$1.00
After 4 weeks (\$2.00 for children)	\$5.00	\$5.10
Rental Books	\$1.00	\$1.00
Magazine Rentals	FREE	
Videos, DVDs, CDs, Tapes	\$2.00	\$2.00
Reservation of Books	\$1.00	\$1.00
Replacement Cards	\$4.00	\$4.10
Annual subscription for Visitors with no current Library Card	\$42.00	\$43.00
Annual subscription for Visitors holding a current Library card from another Library.	\$30.00	30.70
No charge for those holding a Library Card from Buller or Grey Districts		
No charge is made for exchange students staying with families in the District for six months or more.		
Visitors from other NZ Districts - Subscription charges		
\$20.00 per Card per Month, \$25.00 for Three Months, \$50.00 for Six Months		

CORPORATE SERVICES	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October
\$21.00 per Card per Month, \$26.00 for Three Months, \$51.00 for Six Months		
A bond of \$30.00 is required for anyone giving, as their visitor address, an accommodation house.		
Interloan Items (per item)	\$6.00 - \$20.00	\$6.10 - \$21.00
Corporate Interlibrary Loans (per Item)	\$40.00	\$41.00
Book Covering	\$2.50-\$5.00	\$2.60 - \$5.10
Computer Charges		
Internet	FREE	FREE
Print-outs	\$0.20 per sheet	\$0.20 per sheet
Word Processing (self service)	\$5.00 per hour	\$5.10 per hour
Sports field charges		
Cass Square (season hire)		
Touch Rugby per season	\$155.00	\$159.00
Softball per season	\$155.00	\$159.00
Rugby - per season	\$840.00	\$859.00
Cricket per season	\$155.00	\$158.00
Soccer per season	\$840.00	\$859.00
Cass Square (casual use)		
Daily	\$55.00	\$56.00
Hourly	\$20.00	\$20.40
Wildfoods Festival	\$20,000.00	\$20,444.00
Showers and Changing Rooms	\$20.00	\$20.40
Changing Rooms Only	\$10.00	\$10.00
Commercial Operators	To be negotiated, depending on type of usage.	
Cemetery Charges - Hokitika		
1. New Grave		
(a) New burial plot	\$600.00	\$613.00
(b) Maintenance of plot in perpetuity	\$600.00	\$613.00
(c) Interment	\$385.00	\$394.00
2. New Ashes burial plot		
	\$380.00	\$388.00
3. Pre-purchase of grave plot		
	\$1,025.00	\$1,048.00
4. To dig a grave to extra depth, an extra		
	\$115.00	\$118.00
5. An interment on Saturday or public holiday, an extra		
	\$250.00	\$256.00
6. To reopen a grave under one year old		
	\$650.00	\$665.00
7. To reopen a grave over one year old		
	\$600.00	\$613.00
8. New grave for RSA personnel, numbers 4 to 7 above also apply.		
	\$565.00	\$578.00
Registration of Ashes	\$65.00	\$66.00

CORPORATE SERVICES	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October

Cemetery Charges - Hokitika continued

Child under 12 years in children's area, new grave	\$360.00	\$368.00
Child under 18 months in children's area, new grave	\$168.00	\$172.00
Research of cemetery records for family trees etc.	\$32.00/hour	\$33.00/hour
Minimum Charge	\$36.00	\$37.00

Cemetery Charges – Ross And Kumara

New Grave		
(a) New burial plot	\$300.00	\$307.00
(b) Maintenance of plot in perpetuity	\$150.00	\$153.00
(c) Interment	\$385.00	\$394.00
Child under 18 months, new grave	\$420.00	\$429.00
Pre-purchase grave plot and maintenance in perpetuity	\$240.00	\$245.00
To bury ashes	\$240.00	\$245.00
Registration of Ashes	\$120.00	\$123.00
To reopen a grave	\$410.00	\$419.00

Marriage services

Marriage Licence - Registry Office	\$170.00	\$174.00
Marriage Celebrant	\$120.00	\$123.00

Note: Application forms for Marriage

Licences are available from Council Offices.

All other enquiries regarding Births, Deaths, or Marriages please free phone 0800 225 252

Land information services

Landonline		
Search—CT or Plan Instrument	\$10.00	\$10.00
Land Information		
GIS Map—A4	\$10.00	\$10.00
GIS Map- A4 with aerial photos	\$15.00	\$15.00
GIS Map - A3	\$20.00	\$20.40
GIS Map - A3 with aerial photos	\$30.00	\$31.00
GIS Client Services (per hour)	\$50.00	\$51.00

PLANNING & REGULATORY	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October

Dog control act

Registration Fee - Hokitika & Kaniere		
Townships	\$72.00	\$74.00
Other Areas	\$57.00	\$58.50
Registration Penalty - 31 July	50% of registration fee.	50% of registration fee.

Dog Impounding Fees

First Impounding Offence	\$80.00	\$82.00
Second Impounding Offence	\$160.00	\$164.00
Third Impounding Offence	\$240.00	\$245.00
Feeding per day	\$25.00	\$26.00

Second & Third Impoundings will apply if occurring within 12 of the first impounding date.

Call-out for Dog Reclaiming	\$76.00	\$78.00
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Impounding Act

Stock impounding fees: Actual costs with a minimum charge of	\$50.00	\$51.00
Sustenance Fees	\$20.00/head / day	\$23.00/head/ day

Health Act

Category I Food Premises (Minimal Food Handling/ Preparation)	\$500.00	\$511.00
Category II Food Premises	\$650.00	\$665.00
Category III Food Premises (Food Distribution)	\$820.00	\$838.00
Hairdressers Registration	\$380.00	\$388.00
Offensive Trade Registration	\$380.00	\$388.00
Mortuary Registration	\$380.00	\$388.00
Camping Ground Registration	\$380.00	\$388.00
Camping Ground - less than 10 sites	\$280.00	\$286.00
Transfer of Registration	50% of registration fee.	50% of registration fee.

Local Government Act

Hawkers and Pedlars	\$150.00	\$153.00
Mobile Shops	\$420.00	\$429.00



PLANNING & REGULATORY	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October

Resource Consent Fees:

NOTE: Where a charge is, in any particular case, inadequate to enable the recovery of actual and reasonable costs in respect of the matter concerned, the Council may require the person who is liable to pay the charge, to also pay any additional charge (Refer to Section 36, Resource Management Act 1991)

Preparation and change of a plan (Deposit)	\$2,000.00 plus Actual Costs (Rate\$120.00/Hour)	\$2,044.00 plus Actual Costs (Rate \$123.00/hour)
Notified Resource Consents and Designations including changes and variations	\$1,000.00 (Deposit) plus Actual Costs (Rate\$120.00/Hour)	\$1,022.00 (Deposit) plus Actual Costs (Rate\$123.00/Hour)
Land use activities (not including Subdivisions) including changes and variations	\$500.00	\$510.00
Land use: setback reductions including changes and variations	\$400.00	\$410.00
Subdivisions including changes and variations	\$600.00	\$614.00
Subdivision Consents - including land use	\$800.00	\$818.00
Certificates of Compliance	\$500.00	\$510.00
Extension of time (S 125)	\$300.00	\$307.00
Survey Plan Approval Fee (S 223)	\$100.00	\$102.00
S 224 approval fee	\$200.00	\$204.00
Certification Fee	\$200.00	\$204.00
Existing Use Certificate	\$200.00	\$204.00
Requirements & Heritage Orders (Deposit)	\$1,000.00 plus Actual Costs (Rate\$120.00/Hour)	\$1,022.00 plus Actual Costs (Rate\$123.00/Hour)
Monitoring charges (where monitoring is a condition of a Resource Consent)	Rate \$120.00/hour	Rate \$123.00/hour
Approval of Outline Plan	\$350.00	\$358.00
Consideration of Waiving of Outline Plan	\$200.00	\$204.00
Issue of abatement notice	\$300.00	\$307.00
Return of items seized pursuant to Section 328 of the Resource Management Act 1991	\$150.00	\$154.00
Where any fee above is inadequate to enable the recovery of the actual & reasonable costs, a further cost will be payable	Rate \$120.00/hour	Rate \$123.00/hour
Councillor Hearing Commissioner (Chair)	\$85.00/hr	\$87.00/hr
Councillor Hearing Commissioner (Committee)	\$68.00	\$70.00
Independent commissioner	At Cost	At Cost

Recreation contribution

5% of the value of all additional allotments created on all commercial, industrial and residential subdivisions occur, the rate is 5% on a nominal 4000 m2 building site. This amount (5%) will be calculated plus GST.

Recreation contributions are subject to a maximum amount of \$3,000.00 per additional allotment created.

The maximum will be GST inclusive.

Performance bonds may be put in place from time to time. Amount to be established.

PLANNING & REGULATORY	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October

Land information memoranda

Land Information Memoranda	\$190.00	\$194.00
Urgent - within 48 hours	\$300.00	\$307.00

Building consent fees:

Total fees may vary according to the extent of processing required to approve an application for the grant of a building consent and the number of inspections that may need to be undertaken. The following scales of charges are indicative only and will vary depending on individual processing and inspection requirements.

Free-standing Fire Places

Project Information Memorandum	At Cost (\$120.00/hour)	At cost (\$123/hour)
Consent	\$120.00 Flat Fee and \$120.00 per hour	\$123.00 Flat Fee and \$123.00 per hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fee (1 Inspection)	\$200.00	\$205.00
Code Compliance Certificate	\$30.00 Flat Fee and \$120.00 per hour	\$31 Flat Fee and \$123.00 per hour

Accessory Buildings

Project Information Memorandum	At cost (\$120.00/hour)	At cost (\$123.00/hour)
Compliance Check	\$60.00	\$61.00
Consent	\$180.00 Flat Fee and \$120.00 per hour	\$184.00 Flat Fee and \$123.00 per hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fee (2 Inspections)	\$400.00	\$409.00
Code Compliance Certificate	\$30.00 Flat Fee and \$120.00 per hour	\$31 Flat Fee and \$123.00 per hour

Alterations/Renovations (Minor)

Project Information Memorandum	At cost (\$120.00/hour)	At cost (\$123.00/hour)
Compliance Check	\$60.00	\$61.00
Consent	\$180.00 Flat Fee and \$120.00 per hour	\$184.00 flat Fee and \$123.00 per hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fee (3 Inspections)	\$600.00	\$613.00
Code Compliance Certificate	\$60.00 Flat Fee and \$120.00 per hour	\$61.00 Flat Fee and \$123.00 per hour

PLANNING & REGULATORY	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October
Alterations/Renovations (Major)		
Project Information Memorandum	At cost (\$120.00/ hour)	At cost (\$123.00/ hour)
Compliance Check	\$60.00	\$61.00
Consent	\$400.00 Flat Fee and \$120.00 per hour	\$409.00 flat Fee and \$123.00 per hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fee (5 Inspections)	\$1,000.00	\$1,022.00
Code Compliance Certificate	\$500.00 Flat Fee and \$120.00 per hour	\$511.00 Flat Fee and \$123.00 per hour
Temporary Buildings		
Project Information Memorandum	At Cost \$120.00/hour	At cost (\$123.00/ hour)
Compliance Check	\$60.00	\$61.00
Consent	\$100.00 Flat Fee and \$120.00 per hour	\$102.00 Flat fee and \$123.00 per hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fee (1 Inspection)	\$200.00	\$204.00
Code Compliance Certificate	\$60.00 Flat Fee and \$120.00 per hour	\$61.00 Flat Fee and \$123.00 per Hour
Marquees only	\$60.00 Flat Fee and \$120.00 per hour	\$61.00 Flat Fee and \$123.00 per Hour
Signs		
Project Information Memorandum	At Cost (\$120.00 per hour)	At cost (\$123.00/ hour)
Compliance Check	\$60.00	\$61.00
Consent	\$120.00.00 Flat Fee and \$120.00 per hour	\$123.00 Flat Fee and \$123.00 per Hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fee (1 Inspection)	\$200.00	\$204.00
Code Compliance Certificate	\$30.00 Flat Fee and \$120.00 per hour	\$31 Flat Fee and \$123.00 per hour
Election Signs		
Up to 3 signs	\$300.00	\$307.00
Up to 6 signs	\$600.00	\$613.00
\$20.00 for each additional sign in excess of 6.		

PLANNING & REGULATORY	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October
Housing - Average (<120m2)		
Project Information Memorandum	At cost \$120.00/hour	At cost \$123.00 per hour
Compliance Check	\$60.00	\$61.00
Consent	\$400.00 Flat Fee and \$120.00 per hour	\$409 Flat Fee and \$123.00 per hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fees (8 Inspections)	\$1,600.00	\$1,636.00
Code Compliance Certificate	\$500.00 Flat Fee and \$120.00 per hour	\$511.00 Flat Fee and \$123.00 per hour
Housing Executive >120m2		
Project Information Memorandum	At Cost \$120.00 per Hour	At Cost \$123.00 per hour
Compliance Check	\$60.00	\$61.00
Consent	\$600.00 Flat Fee and \$120.00 per hour	\$613.00 Flat Fee and \$123.00 per hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fees (10 Inspections)	\$2,000.00	\$2,044.00
Code Compliance Certificate	\$600.00 Flat Fee and \$120.00 per Hour	\$613.00 Flat Fee and \$123.00 per hour
Drainage & Plumbing - Public System		
Project Information Memoranda	At Cost \$120.00.00/ Hour	At Cost \$123.00 per hour
Consent- Public Sewerage System	\$120.00 Flat Fee and \$120.00 per hour	\$123.00 Flat Fee and \$123.00 per hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fee (2 Inspections)	\$400.00	\$409.00
Code Compliance Certificate	\$50.00 Flat Fee and \$120.00 per hour	\$51.00 Flat Fee and \$123.00 per hour



PLANNING & REGULATORY	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October

Drainage & Plumbing - Stand Alone System

Project Information Memoranda	At Cost \$120.00 per hour	At cost \$123.00 per hour
Consent - Stand Alone System	\$180.00 Flat Fee and \$120.00 per hour	\$184.00 Flat Fee and \$123.00 per Hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fee (2 Inspections)	\$400.00	\$409.00
Code Compliance Certificate	\$50.00 Flat Fee and \$120.00 per hour	\$51.00 Flat Fee and \$123.00 per hour

Commercial/Industrial/Multi Unit Development

Project Information Memorandum	At Cost \$120.00 per hour	At cost \$123.00 per hour
Compliance Check	\$60.00	\$61.00
Consent	\$650.00 Flat Fee and \$120.00 per hour	\$664.00 Flat Fee and \$123.00 per hour
BCA Accreditation Levy	\$55.00	\$56.00
Inspection Fee	\$1,600.00	\$1,636.00
Code Compliance Certificate	\$650.00 Flat Fee and \$120.00 per hour	\$664.00 Flat Fee and \$123.00 per hour

Building Consent Amendment

	\$120.00 Flat Fee and \$120.00 per hour	\$123.00 Flat fee and \$123.00 per hour
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Extension of time for exercise of building consent

	\$120.00	\$123.00
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Extension of time for obtaining CCC

	\$120.00	\$123.00
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Building Consent Holding fee (Not uplifted within 10 working days)

	\$70.00	\$72.00
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Road Damage Deposit - Refundable deposit of

	\$700.00	\$716.00
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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 –Department of Building and Housing Levy

In addition to the Building Consent, a Building Industry levy based upon \$1.97 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.

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.

Relocated buildings. In addition to building consent fees, and the building Research levy, a minimum deposit of up to \$10,000 is required for buildings being relocated.

PLANNING & REGULATORY	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October

Other Building Charges

Demolition		
Consent	\$120.00 Flat Fee and \$120.00 per hour	\$123.00 Flat Fee and \$123.00 per Hour
Inspection Fee (where necessary)	\$220.00 Flat Fee and \$120.00 per hour	\$225.00 Flat fee and \$123.00 per Hour
Soakage Tests	\$200.00	\$204.00
Receiving and Checking Building Warrant of Fitness		
On or before due date	\$160.00	\$164.00
After due date	\$320.00	\$327.00
Certificate of Public Use	\$250.00 Flat Fee and \$120.00 per hour	\$256.00 Flat fee and \$123.00 per hour
Certificate of Acceptance-	\$500.00 Flat Fee and \$120.00 per hour	\$511.00 Flat Fee and \$123.00 per Hour
Compliance Schedules	\$280.00	\$286.00
Duplicate Schedules	\$140.00	\$143.00
Amendment to Compliance Schedule	\$90.00 per system	\$92.00
Preparation of Certificates for Lodgment	\$350.00	\$358.00
Preparation of Sec 37 Certificate	\$150.00	\$153.00
Receipt and checking of Schedule 1 advice	\$120.00	\$123.00
Notices to Fix	\$250.00 Flat Fee and \$120.00 per hour	\$256.00 Flat fee and \$123.00 per hour
Additional Inspections	\$200.00	\$204.00
Application for PIM only		
-Residential	At cost (\$120.00/ hour)	At cost (\$123.00/ hour)
-Commercial/Industrial	At cost (\$120.00/ hour)	At cost (\$123.00/ hour)
Stock Underpass	Levies Only	Levies Only
Solar water heating installations	Levies Only	Levies Only

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



PLANNING & REGULATORY	GST 12.5%	GST 15.0%
Description	1 July to 30 September	From 1 October
Amusement Devices		
For one device, for the first seven days of proposed operation or part thereof.	\$11.25	\$11.50
For each additional device operated by the same owner, for the first seven days or part thereof.	\$2.25	\$2.30
For each device, \$1.12 for each further period of seven days or part thereof.		
Class 4 Gaming		
Class 4 Gambling Venue	\$281.25	\$287.50
Liquor Licensing Fees		
Application for On Licence	\$776.00	\$793.30
Variation of On Licence	\$776.00	\$793.30
Renewal of On Licence	\$776.00	\$793.30
BYO (Sec 28) Licenses Endorsed, Applications, Variations, Renewals	\$132.00	\$135.00
Temporary Authority, On and Off Licences	\$132.00	\$135.00
Application for Off Licences	\$776.00	\$793.30
Variation of Off Licences	\$776.00	\$793.30
Renewal of Off Licences (except certain caterers and Auctioneers:	\$776.00	\$793.30
Caterers and Auctioneers	\$132.00	\$135.00
Application for Club Licence	\$776.00	\$793.30
Variation of Club Licence	\$776.00	\$793.30
Renewal of Club licence	\$776.00	\$793.30
Special Licences	\$63.00	\$64.40
Application for Managers Certificate	\$132.00	\$135.00
Renewal of Managers Certificate	\$132.00	\$135.00
Application for extract from records or register	\$23.00	\$23.60
Authority to sell from other than licensed premises (fire,tempest etc.) - Special Licences only	\$132.00	\$135.00

OPERATIONS	GST 12.5%	GST 15.0%
DESCRIPTION	1 July to 30 September	From 1 October
Water Supply Connections		
Actual and reasonable cost recovery relating to the installation of water supply connections.		
Sewerage & Stormwater Connections		
Actual and reasonable cost recovery relating to the installation of sewerage and stormwater connections.		
Vehicle Crossings		
Actual and reasonable cost recovery relating to the installation of vehicle crossing.		
Jackson bay wharf fishing landing Levies		
Fish Landed	\$22.50 per tonne	\$23.00 per tonne
Fin Fish		
Crayfish	\$112.50 per tonne	\$115.00 per tonne
Berthage		
Emergency Only (per day)	\$337.50 per day	\$345.00 per day
Sewerage Supply		
Trade Wastes - charges are levied separately according to waste volume and utilisation of sewerage system.		
Water supply annual charges		
Hokitika/Kaniere Water Supply		
Commercial metered supply per cubic metre	\$0.90	\$0.92
Council reserves the right to negotiate metered charges with significant users.		
Treated Supplies—Rural Towns		
Fox Glacier/Franz Josef/Whataroa		
Commercial metered supply per cubic metre	\$1.07	\$1.09
Property Rentals		
Council property rentals are regularly reviewed to ensure they are set at fair market value.		



OPERATIONS	GST 12.5%	GST 15.0%
DESCRIPTION	1 July to 30 September	From 1 October
Refuse Site Gate Fees		
A. Non weighbridge sites		
General Waste		
Westland District Council rubbish bag, 15 kg maximum weight, per bag, (pre purchased at \$2.00 from Council Office or retail outlets)	No charge	No charge
Non Council rubbish bag, (similar size to Council bag), 15 kg maximum weight, per bag	\$2.00	\$2.10
Additional fee if bag weighs over 15 kg, per bag	\$2.00	\$2.10
Car Boot	\$18.00	\$18.40
Trailer/Utility Vehicle/ Station wagon/Van	\$36.00	\$36.80
Caged or Tandem Trailer	\$72.00	\$73.60
Truck under 5m ³ , uncompacted general waste	\$140.00	\$143.00
Truck under 5m ³ , compacted general waste or dense material such as building waste.	\$220.00	\$225.00
Large truck, uncompacted general waste, per measured cubic metre	\$30.00	\$30.70
Large truck, compacted general waste or dense material such as building waste, per measured cubic metre	\$45.00	\$46.00
Pure Green Waste		
Westland District Council rubbish bag, 15 kg maximum weight, per bag, (pre purchased at \$2.00 from Council Office or retail outlets)	No charge	No charge
Non Council rubbish bag, (similar size to Council bag), 15 kg maximum weight	\$1.00	\$1.00
Additional fee if bag weight over 15 kg; per bag	\$1.00	\$1.00
Car boot	\$5.00	\$5.10
Trailer/Utility Vehicle/Station wagon/Van	\$10.00	\$10.20
Caged or Tandem Trailer	\$20.00	\$20.40
Truck under 5m ³	\$30.00	\$30.70
Large Truck, per measured cubic metre	\$6.00	\$6.10
Other Charges		
Whiteware (fridges must be degassed)	\$10.00	\$10.20
Tyres	\$2.00	\$2.10
Cars prepared, (special conditions apply)	\$45.00	\$46.00
Cars (needing preparation)	\$90.00	\$92.00
Recyclables		
Glass, plastic bottles, paper, cardboard, aluminium cans, tin cans, scrap metal	No charge	No charge

OPERATIONS	GST 12.5%	GST 15.0%
DESCRIPTION	1 July to 30 September	From 1 October
B. Weighbridge sites (Hokitika only at July 2009)		
General waste		
Westland District Council rubbish bag, 15 kg maximum weight, per bag, (pre purchased at \$2.00 from Council Office or retail outlets)	No charge	No charge
Non Council rubbish bags, (similar size to Council bag), 15 kg maximum	\$2.50	\$2.60
Additional fee if bag weight over 15 kg; per bag		
Pure Green Waste		
Westland District Council rubbish bag, 15 kg maximum weight, per bag, (pre purchased at \$2.00 from Council Office or retail outlets)	No charge	No charge
Non Council rubbish bag, (similar size to Council bag), 15 kg maximum weight	\$1.00	\$1.00
Additional fee if bag weight over 15 kg; per bag	\$1.00	\$1.00
Recyclables		
Glass, plastic bottles, paper, cardboard, aluminium cans, tin cans, scrap metal	No charge	No charge
Other Charges		
Whiteware (fridges must be degassed)	\$10.00	\$10.20
Tyres	\$2.00	\$2.10
Cars prepared, (special conditions apply)	\$45.00	\$46.00
Cars (needing preparation)	Not accepted	Not accepted
Weighbridge fees		
General waste per tonne	\$140.00	\$143.00
Pure greenwaste per tonne	\$45.00	\$46.00
Minimum weighbridge charge for pure green waste	\$6.00	\$6.20

* Based on Ministry for the Environment conversion factors, (tonnes per cubic metre), for collection of waste levies at non weighbridge, at weighbridge rate of \$143.00 per tonne.

Note: From 1 July 2009, 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 above fees.