

Appendix 1



EARLY MINERS - PHOTO SUPPLIED BY HOKITIKA MUSEUM

WESTLAND DISTRICT COUNCIL ANNUAL PLAN 2014/15

1864 - 2014 150 years of Westland District

WESTLAND
DISTRICT COUNCIL





GIBSON QUAY - PHOTO SUPPLIED BY HOKITIKA MUSEUM

WESTLAND

150 years young...

...and STILL the last, best place.

1864 - 2014... 150 years of Westland District

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WELD ST - PHOTO SUPPLIED BY HOKITIKA MUSEUM

SECTION ONE: THE WORDS

FOREWORD

A MESSAGE FROM THE MAYOR

As a new Council, we've thought hard about what to put in our first Annual Plan. What's clear to us is that the Council's accounting systems, monitoring and reporting have not been good enough in the past. The result has been years of losses which have meant the Council has had to borrow and expend reserves to pay some of its costs.

That's why the 2013 'Getting Real' plan brought in cutbacks and savings. And it was a step in the right direction. But the reality is we need to do more to make the Council's finances secure over the next 5 to 10 years. We have to front up and tackle the issue of debt. We have to fund depreciation properly so we can repair and replace existing infrastructure without more borrowing. And we need to make sure that our income is greater than our spending.

That's why this year's Annual Plan has an overall 12.67% Rates rise. More than half of that is to cover depreciation and repay debt. We can't put these things off. We only have a limited opportunity to put WDC on a more stable and viable financial footing. Your Councillors realise this and are going to adopt some guiding principles to make it happen.

We've also said we'll have a Rates Review this year, which will look closely at who pays what and how Rates are spread between groups. We want to make sure we've got 'fairness' in our Rating system. At the Annual Plan meetings I presented comparisons between our Rates in Westland and those in similar Councils so you could compare the value of your Rates with that of your neighbours.

Continuing as we have in the past is not an option for Westland District. Sustainability starts now.



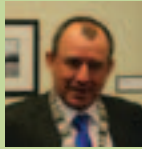
Mike Havill



PHOTOGRAPH BY HELEN OLIVER

YOUR COUNCIL

MAYOR & DEPUTY MAYOR



Mike Havill

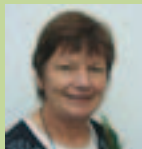
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INTRODUCTION

The 2014-15 Plan: from the Mayor and CE

This Annual Plan is Year 3 of Council's 2012-22 Long Term Plan. Last year we told you that some aspects of the Long Term Plan are "unachievable in the current economic climate and some figures in it are simply wrong". In 2013-14 Council went back to basics and built the core operating budgets from scratch. We also re-examined all projects in the Long Term Plan and presented the community with a new list of prioritised projects. This Annual Plan builds on the work done to produce the 'Getting Real' Annual Plan last year. The Long Term Plan indicates that the overall rates increase for 2014-15 would be 5.4%. The overall rates increase in this Annual Plan is 12.67%. The rates increases in the Long Term Plan were not sustainable.

Last year we told you the Council had been spending more than it was earning. We told you the money we thought was set aside to pay for future work had already been spent to keep Rates low. We said the Council couldn't keep going the way it had. We said things had to change. We told you there was no silver bullet or magic wand. We said all we could do was take the first step and start 'Getting Real'.

And that's what we did.

Since then, there's been an election. We have a new Mayor and a new team of councillors. This is our first Annual Plan. We want the Council to live within its means, keep a tight grip on costs and not spend more than it earns. So there aren't many new projects this year. But unlike last year there are no cuts to service levels.

A total of 73 written submissions were received on the draft Annual Plan, and 20 submitters presented to Council. The most significant theme coming through submissions was the inequity in rates between different groups of ratepayers. While a review of the rates system is underway, any changes made will not take effect until the 2015-16 year.

Council looked at a range of options by which it could legally spread the rates more evenly, and found that by shifting the \$250,000 debt repayment from the Interest and Dividends cost centre to Corporate Services, this reduced the impact on several ratepayer groups.

Debt, depreciation and contracts are the Big 3 pushing Rates up this year (See pages 8 and 9 for more information). And the rise is high. 'Getting Real' isn't easy. But the Council believes it has to happen. Thank you to those people who took an interest in our Annual Plan. We appreciate your feedback.



Mike Havill
Mayor



Tanya Winter
Chief Executive



PHOTOGRAPH BY HELEN OLIVER

THE BIG 3

There are 3 main reasons why we have an overall Rates rise this year of 12.67%.

HERE'S WHAT'S PUSHING RATES UP...

Depreciation

\$435,000 more for future funds

That's what 'depreciation' is. Put simply, it's a future fund, built up slowly, year by year, to make sure there's money on hand to pay for major work when it needs to be done.

And we know it will need to be done at some stage because, sooner or later, everything needs to be replaced, overhauled or upgraded. It's like that with everything we own - cars, computers, washing machines, even houses.

It's the same with Council. Drains, mains, pipes, roads, bridges, water plants, sewerage schemes - they wear out too. And when they do, they need to be overhauled, upgraded or replaced.

The bad news is that kind of work can cost millions of dollars. The good news is we know when it will have to be done and what it's likely to cost.

Let's say we know there's work that will need to be done in 20

years and the cost will be \$1.5 million. Putting \$75,000 into a future fund every year for the next 20 means the money will be there when it's needed and ratepayers won't get hit with a huge bill when the work starts.

Last year, the Council cut its future funding in half. This was to give ratepayers, who were already facing big rises, a break. But this is not sustainable long term. The plan was to bring future funding (Depreciation Rates) back up to 60% this year and reach 100% of what's needed in 2017/18.

The Council wants to stick with that, so it plans to collect \$435,000 extra for its future fund (Depreciation) this year. \$275,000 will be put aside to help pay for planned work we know will be needed on new assets while the other \$160,000 will bring our overall Depreciation funding back to 60% of what it should be. And there will be rises for the next 3 years too until we're back at the 100% level.

Debt

\$250,000 more to get debt down

The new Council is worried that debt is too high.

Adding up the \$7m the Council has in the past borrowed to pay for its own projects, plus another \$8m linked to its investment in Westland Holdings Ltd, gives a total of \$15m. This year alone, the interest bill for this debt is \$700,000.

The new Council wants to get debt down with a 20 year repayment plan. And they want to start now. We've voted to add \$250,000 to this year's Annual Plan. This means a 2.5% Rates rise. The money will be used to cut the debt associated with Westland Holdings from \$8,695,000 to \$8,445,000.

As part of our 20 Year Debt Reduction Plan, the Council has asked for a complete list of the land and properties it owns to see which, if any, could be sold. Money from sales would repay debt, meaning less would be needed from Rates in future years.

The list will be ready for the Mayor and Councillors to look at later this year.



\$435,000
*more for future
funds*

"...depreciation is a future fund, built up slowly, year by year, to make sure there's money on hand to pay for major work in the future..."



\$250,000
*to help get debt
down*

*...debt for past Council projects (\$7m)
and the debt associated with Westland
Holdings (\$8m) gives us a total of \$15m
that needs to be repaid...*

Doing the work

\$160,000 for new contracts

Running our Water and Wastewater plants, looking after our stormwater and sewerage systems, keeping our parks and reserves up to scratch - all that and more is work the Council has contracted different companies to do.

Every long term maintenance or service contract usually has a term of 5 years or 7 years depending on the nature of services. The term includes an extension based on performance and both parties agreement.

On July 1 this year, some of our big contracts are up for renewal. And there will be price rises due to the rising costs and some changes in the scope of the works to be done.

The total price rise for the 3 waters contracts and the parks and reserves contract is \$160,000, or 1.6% in Rates. We've also had to put \$164,400 from Rates to top up our landfill funding, not because the contract price has gone up but because the income from users has gone down.

Between them, those contract price rises (and the landfill income drop) plus the extra \$250,000 to repay the debt associated with Westland Holdings and the \$435,000 rise in Depreciation - funding gives a total of \$1,009,400 or 80% of the total Rates increase.



\$160,000
*for new
contracts*

*“...some of our big contracts are up
for renewal. And there will be price
rises due to the rising costs and some
changes in the scope of the works to be
done...”*

RATES AND REASONS - WHAT IT MEANS FOR YOU

Will everyone's rate rise be the same?

No, it won't. It never is. 12.67% is just a total figure.

What it tells you is how much more cash the Council plans to collect through Rates in the 2014/15 year. But it doesn't tell you what that will mean for different ratepayers. That's because different people pay different Rates, based on the services their property gets and other services in their community. Some people get more services than others and they pay separate Rates for those. Some of those Rates have gone up more than 12.67%, some have gone up less, some haven't changed at all. That's one reason why different ratepayers get different Rates rises. The other is the way the Council's Rating Policy spreads the cost of services. The Policy sets different levels of Rates for different groups in the District. It will be reviewed later this year, but not before July 1, 2014, when this Plan is in place.

Check what it means for you

On Page 49, you'll find a guide giving some examples of what the planned Rates changes will mean for different types of properties (homes, businesses, farms) in different areas. Match your property with those in the guide and you can work out roughly what your % Rates change will be.

Rates Review – it's coming!

You want it. We want it. We know that the current rating system is not working. The rates samples on Page 49 tell us that, with the range of increases spanning from 6.55% to 40.65%.

These extremes in increases across the district are neither fair or equitable. It's time for change.

A complete overhaul of our Rates system has commenced. But...it is a BIG piece of work and any new system we agree on won't be in place until the following year: 2015-16.

Consultation on the Rates Review will take place between July and November 2014. It will be district wide and comprehensive.

All ratepayers will have an opportunity to be involved and we strongly encourage you to do so.

CHANGES FROM THE DRAFT ANNUAL PLAN

The draft Annual Plan proposed a 12.1% overall rates increase and we have ended up with 12.67%. While some corrections were made in the course of final review, these essentially balanced each other out as “unders and overs”. The main change has been the inclusion of a further \$80,000 to implement the review of the Council Controlled Organisations. This money will be spent on tax, legal, commercial, and financial advice to ensure this process is undertaken in a professional and timely manner.

Council held three public meetings to discuss the Annual Plan: Franz Josef, Haast and Hokitika with a total of 31 people in attendance. The Mayor also presented at several community group meetings.

A total of 73 written submissions were received on a range of topics. Those submissions led to some of the following changes included in this final Annual Plan:

Activity	Change	Impact	Page No.
Council Controlled Organisations	Increase budget for CCO Review Implementation	Extra \$80,000 rates required	12
Jackson Bay Wharf	New fees and charges for wharf users	Estimated \$25,000 revenue for repairs and maintenance to the wharf	57
Administration	New fees and charges for requests under Local Government Official Information and Meetings Act (LGOIMA)	Revenue to cover costs of meeting these requests	50
Hokitika Museum	Increase children’s admission charge	Increase from \$2.50 to \$3.00	50
Hokitika Beachfront Landscape Project	Include this in the projects list	No financial impact. Staff time required.	13
Regulatory Services	New fees and charges under Sale and Supply Alcohol Act 2012	Increased revenue to match increased requirements for compliance monitoring. Fees set by central government.	55
Hokitika Water Supply	Include this in the projects list	No financial impact. Staff time required.	13
Whataroa Rural Water Supply (Mint Creek)	Include this in the projects list	No financial impact. Staff time required.	13

NEW PROJECTS

Our new projects for this year

What, Where, How Much & Who Pays

Here's a list of all our new projects, including costs and where the money will come from.

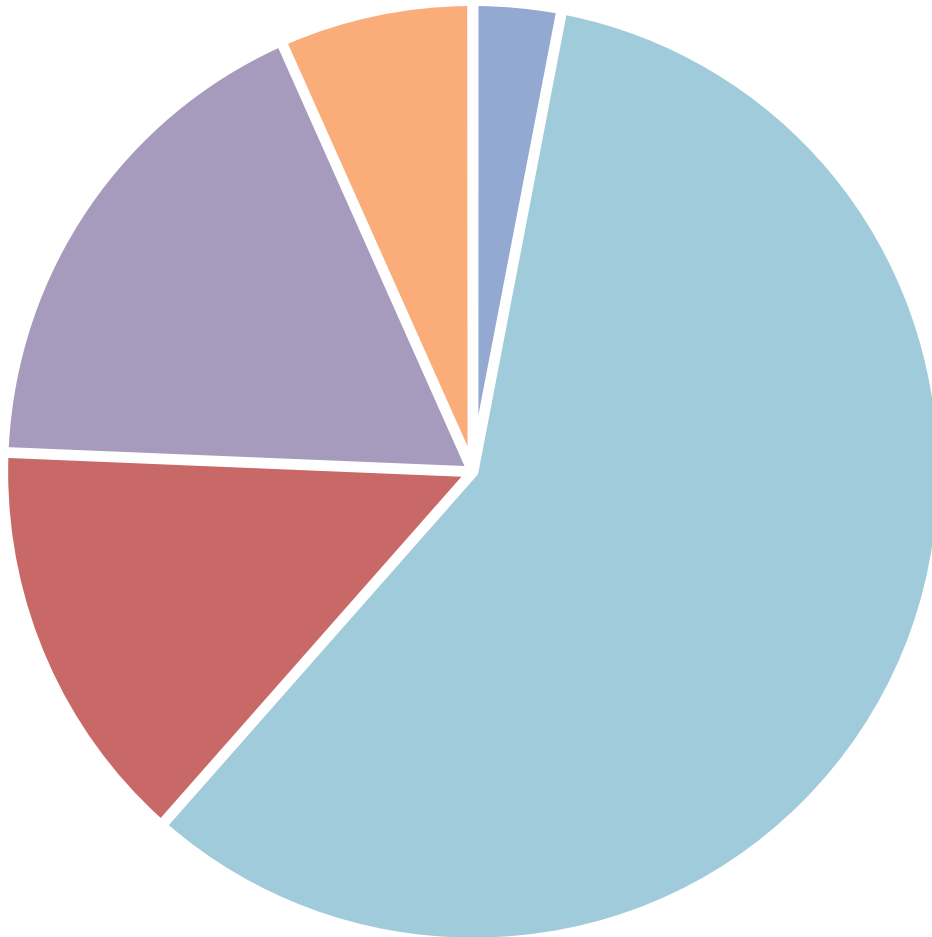
Project	Reason	Cost	Funding Source
Museum	Heat Pump for Drummond Hall. No heating now, very cold in winter.	\$5,000	General Rates
Rates Review	To look at options, prepare Review & consult ratepayers	\$10,000	General Rates
CCO Review Implementation	Implement the recommendations from the Review undertaken in 2013-14	\$100,000	General Rates
Website Development	The content management system that supports the Council's website is no longer supported, so we need to update this now.	\$15,000	General Rates
IT Upgrades	To fund needed upgrades & replacements.	\$30,000	General Rates (\$15,000) + Depreciation Funds (\$15,000)
Power to Reservoirs	Water supply has been cut at times due to problems with power storage & supply at the Harihari reservoir. This project will prevent that happening again.	\$50,000	Depreciation Funds
Kumara Capital Assistance Programme Funding Application	To ensure Kumara's application for CAP funds is the best possible.	\$15,000	Targeted Rates
Haast WTP Upgrade	The Haast Water Treatment Plant must meet new Drinking Water Standards. This work will ensure it does.	\$400,000	Subsidy (\$240,000) & Depreciation Funds (\$160,000)
Condition Assessments - Water	All Councils must have 30 Year Infrastructure Plans completed by 2015. To have a Plan, we've got to know what condition our water supply infrastructure is in.	\$20,000	Targeted Rates
Fitzherbert Street Pump Upgrade #2	This pump has to be upgraded.	\$100,000	Loan
Fitzherbert Street – Sewer Pipeline Upgrade	This is Stage 2 of the Pumping Main project.	\$350,000	Loan
Haast Ponds Improvement	This project will enable necessary improvements at the Haast Treatment Plant.	\$150,000	Loan
Condition Assessments - Wastewater	All Councils must have 30 Year Infrastructure Plans completed by 2015. To have a Plan, we've got to know what condition our wastewater infrastructure is in.	\$20,000	Targeted Rates
Stormwater Pipe Repairs	This project allows us to replace problem pipes.	\$50,000	Depreciation Funds
Condition Assessments - Stormwater	All Councils must have 30 Year Infrastructure Plans completed by 2015. To have a Plan, we've got to know what condition our stormwater infrastructure is in.	\$20,000	General Rates
Improvements at Hokitika Landfill	This project will improve capping work at the Hokitika landfill.	\$20,000	Loan
Kumara Landfill	For necessary work at the Kumara landfill.	\$25,000	Loan
Franz Josef capping works design	Capping work has to happen at Franz Josef landfill and this will fund its design.	\$25,000	Loan
RSA Hall demolition	The Hall is potentially earthquake prone and Council has decided to demolish it because strengthening costs are too high.	\$25,000	General Rates
Pensioner Housing Re-roofing	WDPL (Westland District Property Ltd) will re-roof some units this year.	\$20,000	Loan

Project	Reason	Cost	Funding Source
Thermal Cover - Hokitika Pool	WDPL will also buy a new thermal cover for the pool. The existing cover has failed.	\$20,000	Loan
Council HQ re-roofing	The ground floor roof will be reclad and repitched. Rotten and damaged timber will also be replaced.	\$125,000	Loan
Kaniere Rural Fire Party	This project will replace Kaniere's existing HVMP pump.	\$11,000	Subsidy (\$5,500) & General Rates (\$5,500)
GIS & Asset Plans	To develop Asset & Activity Management Plans for Council's next Long Term Plan 2015-2025	\$25,000	General Rates
Asset Valuations	To do Asset Valuations as needed.	\$30,000	General Rates
Hokitika Water Supply	Joint consultation-only project with Westland Milk Products to investigate options for future upgrades.	\$0	
Whataroa Rural Water Supply (Mint Creek)	Management of this untreated stock water supply is returning to the Whataroa community.	\$50,000	Depreciation Funds
Hokitika Beachfront Landscape Project	Non - funded collaboration with Westland Arts Incorporated	\$0	

COUNCIL SERVICES AND RATES

What we're doing, what we're spending

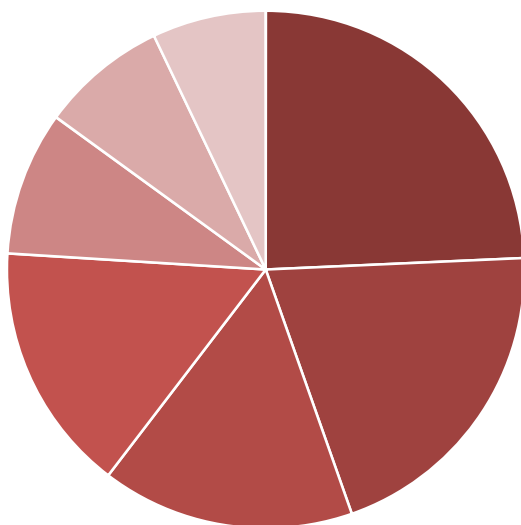
We aren't planning many changes in 2014/15, as the guide below will show you. It sets out what's planned in the different areas of Council.



58.5%	Infrastructure
14.1%	Leisure and Culture
17.7%	Other Assets & Services
6.7%	Planning & Regulatory Services
3.0%	Community Services

LEISURE AND CULTURE

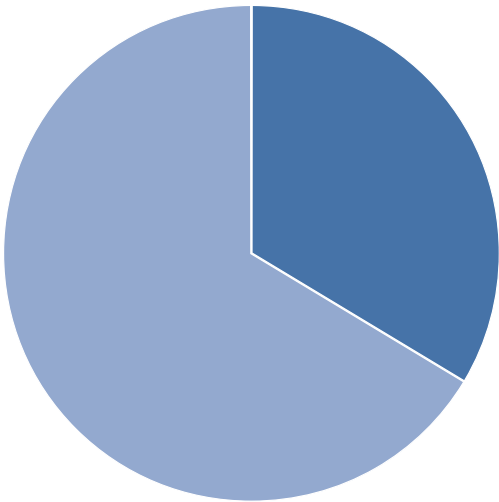
What we're doing	What we're Spending	
Library		
Opening hours will not change this year	Cost to Ratepayers	\$397,901
	% Share of Rates	3.5%
Museum		
Opening hours also stay the same	Cost to Ratepayers	\$257,787
	% Share of Rates	2.3%
Swimming Pool		
The Hokitika Pool will get a thermal cover (\$20,000).	Cost to Ratepayers (Hokitika Pool)	\$229,000
	(Ross Pool)	\$26,266
	% Share of Rates	2.2%
i-Site		
As it did last year, the i-Site will stay open till 6pm in summer months.	Cost to Ratepayers	\$148,071
	% Share of Rates	1.3%
Parks & Reserves		
There's no money in the budget this year for Hokitika seawall planting. Council will work with community groups on a planting plan	Cost to Ratepayers	\$332,041
	% Share of Rates	3.0%
Community Halls & Buildings		
Council will keep working with community groups who want to develop the Fox Glacier Community Centre and the Harihari Community Facility.	Cost to Ratepayers	\$129,607
	% Share of Rates	1.2%
Cemeteries		
Maintenance levels won't change this year.	Cost to Ratepayers	\$116,051
	% Share of Rates	1.0%
Elderly Housing		
This activity is managed by our Council Controlled Organisation, Westland District Property Ltd (any expenditure required by Council will be funded by loan).	Cost to Ratepayers	\$0
	% Share of Rates	0%
Events		
As it did last year, Events will only work on the Wildfoods Festival. It won't develop or support any other events.	Cost to Ratepayers	\$0
	Expected income from Wildfoods Festival	\$48,765



24.1%	Library
15.6%	Museum
15.4%	Swimming Pool
9.0%	i-Site
20.1%	Parks & Reserves
7.9%	Community Halls & Buildings
7.9%	Cemeteries

COMMUNITY SERVICES

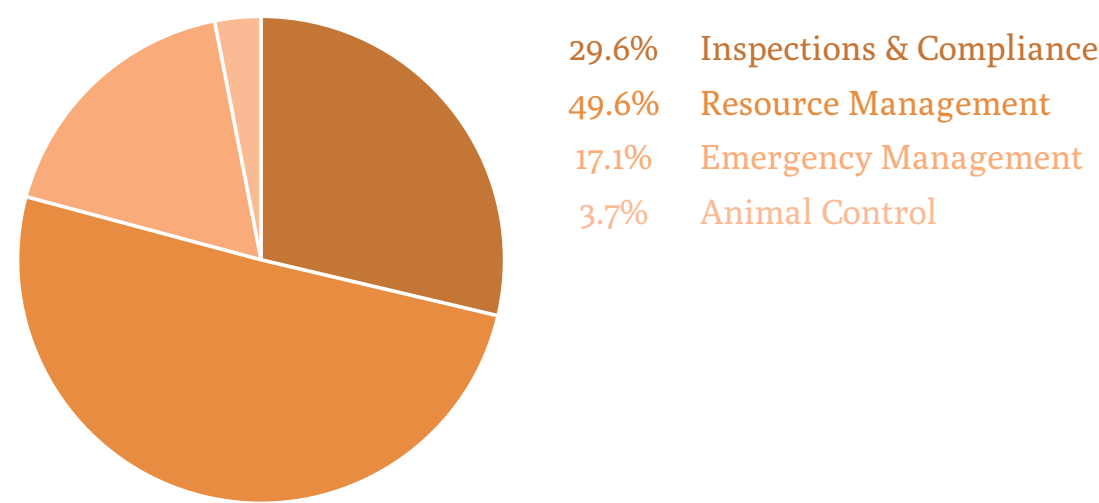
What we're doing	What we're Spending	
Community Development		
The Community Development Advisor will support and advise a number of community organisations, but not play a 'hands on' role	Cost to Ratepayers	\$116,671
	% Share of Rates	1.0%
Community Assistance		
Grants for public transport (Hokitika Taxis), Glacier Country, Enterprise Hokitika, the Regent Theatre, and Tourism West Coast will remain the same this year	Cost to Ratepayers	\$223,500
	% Share of Rates	2.0%



34.3% Community Development
65.7% Community Assistance

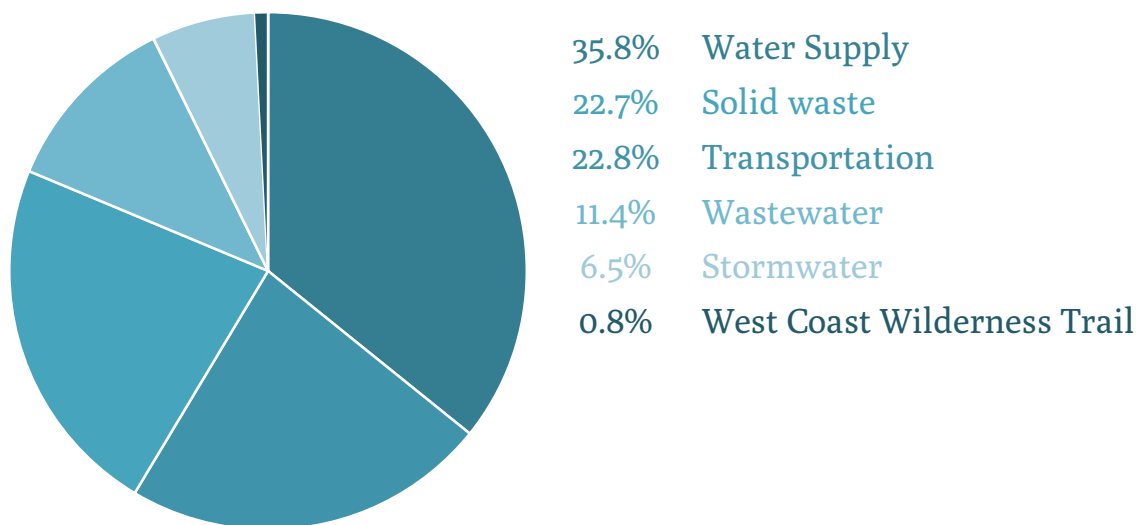
PLANNING & REGULATORY SERVICES

What we're doing	What we're Spending	
Inspections & Compliance		
Our team will continue with regular inspections of businesses to make sure standards are being met.	Cost to Ratepayers	\$222,457
	% Share of Rates	2%
Resource Management		
Planning and consent work will continue as before.	Cost to Ratepayers	\$372,028
	% Share of Rates	3.3%
Emergency Management		
\$5000 has been added to the Emergency Management budget this year to train Rural Fire Volunteers.	Cost to Ratepayers	\$128,631
	% Share of Rates	1.1%
Animal Control		
Sensible animal control and well behaved, registered dogs make the experience of living and residing in Westland much more pleasant and enjoyable.	Cost to Ratepayers	\$27,440
	% Share of Rates	0.2%



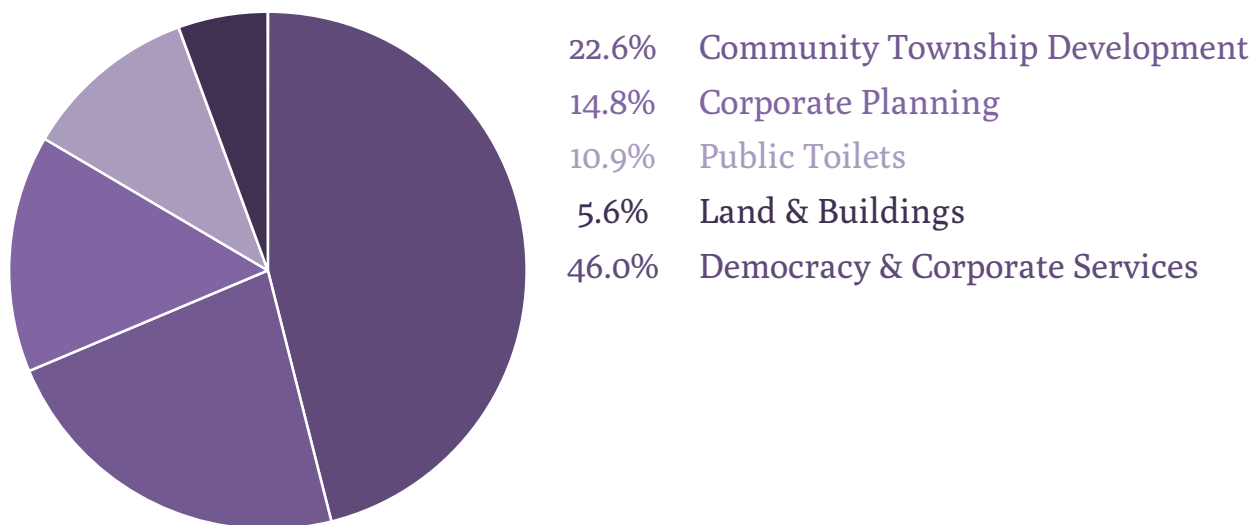
INFRASTRUCTURE (ROADS, 3 WATERS, WASTE)

What we're doing	What we're Spending	
Transportation		
We will continue normal road maintenance. \$100,000 has been added for Flood Damage. Of this \$42,000 is rates funded. The remainder is NZTA subsidy.	Cost to Ratepayers	\$1,493,486
	% Share of Rates	13.3%
West Coast Wilderness Trail		
\$55,605 will come from Depreciation Funds this year to maintain the new cycle trail.	Cost to Ratepayers	\$55,605
	% Share of Rates	0.5%
Water Supply		
Clean, healthy water will continue to be provided.	Cost to Ratepayers	\$2,349,571
	% Share of Rates	20.9%
Wastewater		
And wastewater will continue to be treated.	Cost to Ratepayers	\$745,864
	% Share of Rates	6.6%
Stormwater		
Another vital area with no change	Cost to Ratepayers	\$427,880
	% Share of Rates	3.8%
Solid waste		
Income is down here by \$164,400 and budgets have been adjusted to reflect that.	Cost to Ratepayers	\$1,492,240
	% Share of Rates	13.3%



OTHER ASSETS & SERVICES

What we're doing	What we're Spending	
Public Toilets		
No changes are proposed to this activity	Cost to Ratepayers	\$216,504
	% Share of Rates	1.9%
Land & Buildings		
Budgets stay the same but one Council building is set to go. The RSA building in Hokitika has been assessed as potentially earthquake-prone. The cost of strengthening it to meet new Building Standards is very high, so the Council plans to demolish the building.	Cost to Ratepayers	\$110,145
	% Share of Rates	1.0%
Community Township Development		
No changes are proposed to this activity	Cost to Ratepayers	\$449,084
	% Share of Rates	4.0%
Corporate Planning		
Corporate Planning was included in the Corporate Services budget but we have separated it out as a new cost centre this year.	Cost to Ratepayers	\$294,055
Corporate Planning will focus on producing the Long Term Plan, Annual Plan, Annual Report, Bylaw Reviews, Council strategy and policy, and communications. \$10,000 is included here to cover the higher cost of the Audits all Councils must have. .	% Share of Rates	2.6%
Council Controlled Organisations		
We will continue the work that commenced in 2013-14 with a review of the Council Controlled Organisations. This year will see the implementation of the recommendations in that review.	Cost to Ratepayers	\$100,000
\$100,000 has been included to undertake this work	% Share of Rates	0.9%



There's a full list of the Council's Activity Areas on the next page, showing the 2014/15 Rates figures and how changes compare with last year's Annual Plan.

Council Activity Areas - 2014/15 Rates figures

Activities	2013/14 Annual Plan Budget	2014/15 Annual Plan Budget	Change in % from 2013/14 Annual Plan to 2014/15	% of Total Rates
Library	394,817	397,901	1%	3.5%
Museum	238,664	257,787	8%	2.3%
i-Site	140,049	148,071	6%	1.3%
Events	(447)	(48,765)		-0.4%
Corporate Planning	0	294,055	100%	2.6%
Swimming Pool Hokitika	229,000	229,000	0%	2.0%
Ross Swimming Pool	24,653	26,266	7%	0.2%
Elderly Housing	0	0	0%	0.0%
Community Halls & Buildings	92,054	129,607	41%	1.2%
Parks & Reserves	362,052	332,041	-8%	3.0%
Cemeteries	83,634	116,051	39%	1.0%
Safer Community Council	13,615	0		
Community Assistance	231,576	223,500	-3%	2.0%
Community Development	65,546	116,671	78%	1.0%
Inspections & Compliance	236,516	222,457	-6%	2.0%
Resource Management	273,830	372,028	36%	3.3%
Animal Control	21,507	27,440	28%	0.2%
Emergency Management	103,864	128,631	24%	1.1%
Cycletrail	30,000	55,605	85%	0.5%
Transportation	1,416,143	1,493,486	5%	13.3%
Water Supply	1,978,681	2,349,571	19%	20.9%
Wastewater	674,370	745,864	11%	6.6%
Stormwater	405,565	427,880	6%	3.8%
Solid Waste Management	1,311,116	1,492,240	14%	13.3%
Community Township Development	424,087	449,084	6%	4.0%
Land & Buildings	106,761	110,145	3%	1.0%
Public Toilets	208,583	216,504	4%	1.9%
Democracy	962,640	1,014,402	5%	9.0%
Finance & Treasury	-65,529	-101,380	-55%	-0.9%
Total	9,963,348	11,226,143	12.67%	100%

SECTION TWO: THE NUMBERS

STATEMENT OF PROSPECTIVE CASHFLOWS

For the year ended 30 June

	Note	Long Term Plan 2014/15 \$000	Annual Plan 2013/14 \$000	Annual Report 2012/13 \$000	Annual Plan 2014/15 \$000
Cash flows from operating activities					
Cash provided from					
Receipts from General Rates		5,305	5,991	6,514	6,626
Receipts from Targeted Rates		4,746	3,972	2,259	4,600
Receipts from Activities and other income		7,548	5,947	10,742	6,202
Interest (paid) / Received	R	(514)	(731)	(544)	(722)
Cash paid to suppliers and Employees		(12,102)	(12,513)	(13,650)	(12,966)
Net cash flows from operating activities		4,983	2,666	5,321	3,740
Cash flows from investing activities					
Purchase of Property, Plant & Equipment	S	(3,885)	(3,845)	(6,296)	(3,237)
Sale of Investments		0	923	1,041	0
Net cash flows from investing activities		(3,885)	(2,922)	(5,255)	(3,237)
Cash flows from financing activities					
Proceeds from Borrowings	4	694	1,365	510	835
Repayment of Loans		(732)	(738)	(490)	(424)
Net cash flows from financing activities		(38)	627	20	411
Net Increase/(Decrease) in Cash, cash equivalents and bank overdraft		1,060	371	86	914
Opening Cash and Cash Equivalents	T	1,391	1,332	1,574	1,703
Closing Cash and Cash Equivalents		2,451	1,703	1,660	2,617

STATEMENT OF PROSPECTIVE COMPREHENSIVE INCOME

For the year ended 30 June

	Note	Long Term Plan 2014/15 \$000	Annual Plan 2013/14 \$000	Annual Report 2012/13 \$000	Annual Plan 2014/15 \$000
Income					
General rates	A	5,323	5,991	6,826	6,626
Targeted rates	B	4,277	3,972	2,259	4,600
Vested assets income	C	1,188	0	0	0
Income from activities	1 & D	8,026	5,947	8,890	6,202
Other Gains/ (Losses)		0	0	337	0
Total income		18,814	15,910	18,312	17,428
Expenditure					
Employee benefit expenses	E	1,366	3,150	3,042	3,104
Depreciation and amortisation	F	4,959	5,044	5,083	5,319
Other expenses	2 & G	10,803	9,108	10,500	9,388
Interest & Finance Costs		514	781	737	772
Total operating expenditure		17,642	18,083	19,362	18,583
Net Surplus/(Deficit) before tax					
Net Surplus/(Deficit) before tax	H	1,172	(2,172)	(1,050)	(1,155)
Income tax expense		0	0	(20)	0
Net Surplus/(Deficit) after tax		1,172	(2,172)	(1,030)	(1,155)
Add Other Comprehensive Income					
Gain/(Losses) on revaluation of Assets		10,345	1,887	0	0
Total Comprehensive Income		11,517	(285)	(1,030)	(1,155)

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June

	Note	Long Term Plan 2014/15 \$000	Annual Plan 2013/14 \$000	Annual Report 2012/13 \$000	Annual Plan 2014/15 \$000
Equity at start of year	I	413,390	374,626	373,235	374,341
Add Total Comprehensive Income for Year		11,517	(285)	(1,030)	(1,155)
Equity at end of year		424,907	374,341	372,205	373,186

STATEMENT OF FINANCIAL POSITION

Prospective Statement Of Financial Position For the year ended 30 June

	Note	Long Term Plan 2014/15 \$000	Annual Plan 2013/14 \$000	Annual Report 2012/13 \$000	Annual Plan 2014/15 \$000
Assets					
Current assets					
Cash and cash equivalents	J	2,451	1,703	1,660	2,617
Trade and other receivables	K	968	2,248	2,817	2,303
Inventories		0	30	0	0
Other financial assets	3	2,231	982	1,354	982
Total current assets		5,650	4,963	5,831	5,902
Non-current assets					
Work in progress	L	1,546	1,000	4,425	500
Intangible assets		0	65	59	65
Property, plant and equipment		423,712	379,732	372,994	378,482
Other financial assets	3	8,929	8,697	8,993	8,758
Total non-current assets		434,187	389,494	386,471	387,805
Total assets		439,837	394,457	392,302	393,707
Liabilities					
Current liabilities					
Trade and other payables	M	1,021	2,463	2,065	2,117
Borrowings	N	429	0	15,498	0
Employee benefit liabilities	O	250	210	273	180
Provisions		165	67	90	70
Other Current Liabilities		134	175	150	158
Total current liabilities		1,999	2,915	18,076	2,525
Non-current liabilities					
Borrowings	N&4	12,300	16,125	-	16,536
Provisions - Non Current		380	400	1,498	747
Employee Benefit liabilities		250	60	117	63
Other Non Current Liabilities	P	0	616	406	650
Total non-current liabilities		12,930	17,201	2,021	17,996
Total liabilities		14,929	20,116	20,097	20,521
Net Assets		424,908	374,341	372,205	373,186
Equity					
Retained earnings	I	163,311	153,107	152,911	150,935
Restricted reserves & Council Created Reserve	Q	3,517	2,462	2,783	4,520
Revaluation reserve		258,079	218,773	216,511	217,731
Total equity		424,907	374,342	372,205	373,186

STATEMENT OF RESERVE FUNDS

Council has two types of Reserve Funds which are available to fund Council activities:

Restricted Reserves: These are held on behalf of other parties or required by legislation and the funds can only be used for the purposes imposed by those parties or by the legislation.

Council Created Reserves: These are established and disestablished at Council's discretion. Council generally establishes reserves to allow for project funding, to spread costs over multiple years, to hold asset renewal funds, to manage self-funding activities and to hold rate reserves.

In early 2013 Council reviewed its cash reserves to ensure that the funds allocated are available should they be needed. Resulting from this, Council created reserves were reduced to match the funding available. These balances vary from LTP balances, as LTP balances could not be funded.

These funds are available as cash or internal borrowing under Council Borrowing and Investment policies. Funds cannot be withdrawn from reserves without a Council resolution.

Name	Purpose / Activities	Notes	Balance 1-Jul-14 \$000	Deposits \$000	Withdrawals \$000	Balance 30-Jun-15 \$000
Offstreet Parking	Collected for off-street parking. Imposed by RMA/District Plan		29	1	0	30
Reserve Development	Monies collected from developments. Imposed by RMA/District Plan.	1	647	7	0	654
Museum Assistance Fund	Originally the Museum Bequest Fund & Carnegie Furnishings.		18	0	0	18
Kumara Endowment Fund	Proceeds from sale of endowment land for the purpose of the Borough.		459	8	0	466
Euphemia Brown Bequest	From the estates of Euphemia & William E Brown. To provide Christmas cheer or comfort for orphan children, or aged or infirm persons residing in and around Hokitika.		21	1	0	22
Waiho River-Franz Josef	Money from the Crown to pay for relocation of properties south of the Waiho River.		347	9	0	356
Mayors Trust Funds	Contributions from James & Margaret Isdell Trust; Coulston Herbert Trust.		3	1	0	4
Three Mile Domain	To fund Three Mile Domain costs.		150	4	0	154
Ross Endowment Land	Proceeds from sale of endowment land for the purpose of the Borough.		245	6	-155	137
Driveway deposits	Bond collected from developers and held until works complete		159	0	0	159
Big Brothers Big Sisters	Grant funding received		0	0	0	0
Community Patrol	Grant funding received		0	0	0	0
Graffiti	Grant funding received		0	0	0	0
Taxi Chits	Grant funding received		0	0	0	0
Total Restricted Reserves			2,077	36	-115	1,998

Name	Purpose / Activities	Notes	Balance 1-Jul-14 \$000	Deposits \$000	Withdrawals \$000	Balance 30-Jun-15 \$000
Kumara Township Fund	Township funding for the purpose of community related projects		14	14	(14)	14
Harihari Township Fund	Township funding for the purpose of community related projects		14	14	(14)	14
Whataroa Township Fund	Township funding for the purpose of community related projects		49	15	(14)	50
Ross Township Fund	Township funding for the purpose of community related projects		27	15	(14)	28
Haast Township Fund	Township funding for the purpose of community related projects		17	14	(14)	17
Franz Township Fund	Township funding for the purpose of community related projects		35	36	(35)	36
Fox Township Fund	Township funding for the purpose of community related projects		51	36	(35)	52
Kokatahi/ Kowhitirangi Community Rate	Allowing the community to have funds for various community related projects		8	8	(8)	8
Foreshore Protection Fund	Foreshore Protection for groin replacement on the foreshore.		24	1	(24)	25
Glacier Country Promotions	Targeted rates collected from Glacier Country to provide funding for marketing projects.		114	3	(17)	117
The Preston Bush Trust	Mr Preston donated the reserve to Council. This fund was for the community to beautify the bush with tracks and interpretation boards.		9	0	-	9
Harihari Community Complex	The Harihari Pony Club land was sold and the funding was provisionally allocated to a new community complex proposal.	2	196	6	(190)	202
Guy Menzies Day	Surplus from Guy Menzies Day Event.		0	0		-
Cycletrail	Road Reserve sold to Westland Milk Products allocated to fund towards construction of the West Coast Wilderness Trail.		0	0	(242)	-
Emergency Contingency Fund	Rates collected to support Westland in a Civil Defence emergency.		49	1	-	50
Transportation Asset Renewal	For funding the renewal of roads and bridges.		0	881	(881)	-
Water Renewal	For funding the renewal of water supplies networks		354	651	(120)	745
Waste Water Renewal	For funding the renewal of sewerage and sewage networks		153	244	(50)	397
Stormwater Renewal	For funding the renewal of stormwater systems		188	231	-	369
Solid Waste Renewal	For funding the renewal of refuse transfer stations and landfills.		0	-	-	-
Landfill Post Closure Provision	For funding the aftercare costs for closed landfills.		33	34	-	67
Parks Renewal	For funding Parks, Reserves, Public Toilets, Ross Pool and Cemeteries Asset Renewal		18	37	-	55
Buildings Renewal	For renewal of all Council operational buildings.		76	83	-	159
Administration Renewal	For renewal of office equipment, furniture, technical equipment, vehicles and technology		52	70	-	107
Library Book Renewals	To replace library books		-	52	(52)	-
Total Council Created Reserves			1,482	2,446	(1,406)	2,522
Total All Reserves			3,559	2,482	(1,521)	4,520

Notes to the Statement of Reserve Funds:

1. Council has not budgeted to receive any contributions as subdivision activity in 2014/15 is unpredictable. Any contributions received will be placed into the reserve.
2. Following a funding shortfall identified in the Council Meeting of March 2014 this project is under review.

WHOLE OF COUNCIL GROUP ACTIVITIES

Financial Impact Statement	Annual Plan 2014/2015 \$'000	Leisure & Cultural Assets	Community Services	Planning & Regula- tory	Trans- portation	Water Supply	Waste water	Storm water	Solid Waste Manage- ment	Other Infra- structural Assets & Services	Demo- cracy Services
SOURCES OF OPERATING FUNDING											
General rates, uniform annual general charges, rates penalties	6,516	1,617	332	740	1,549	0	0	428	2	776	1,073
Targeted rates (other than a targeted rate for water supply)	2,264	20	8	0	0	0	746	0	1,490	0	0
Fees, Charges and targeted rates for water supply	2,350	0	0	0	0	2,350	0	0	0	0	0
Subsidies and grants for operating purposes	1,829	34	20	6	1,770	0	0	0	0	0	0
Interest & Dividends from Investments	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	2,757	647	0	813	0	0	46	0	703	0	549
Local authorities fuel tax, fines, infringement fees, and other receipts	120	0	0	0	120	0	0	0	0	0	0
Total operating funding [A]	15,836	2,318	360	1,558	3,439	2,350	791	428	2,196	776	1,622
APPLICATIONS OF OPERATING FUNDING											
Payments to staff and suppliers	12,930	2,185	356	1,553	2,506	1,734	552	202	1,990	758	1,095
Finance costs	946	0	0	0	0	215	0	0	205	0	526
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding [B]	13,876	2,185	356	1,553	2,506	1,949	552	202	2,196	758	1,620
Surplus (deficit) of operating funding [A - B]	1,960	133	4	5	933	401	240	226	0	18	1
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	1,344	0	0	0	1,104	240	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	830	0	0	0	0	160	600	0	70	0	0
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding [C]	2,174	0	0	0	1,104	400	600	0	70	0	0
APPLICATIONS OF CAPITAL FUNDING											
Capital expenditure		0	0	0	0	0	0	0	0	0	0
—to meet additional demand	0	0	0	0	0	-	0	0	0	0	0
—to improve the level of service	420	5	0	0	0	415	0	0	0	0	0
—to replace existing assets	2,817	51	0	11	1,985	50	600	50	70	0	0
Increase (decrease) in reserves	898	77	4	(6)	53	336	240	176	0	18	1
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding [D]	4,135	133	4	5	2,037	801	840	226	70	18	1
Surplus (deficit) of capital funding [C - D]	(1,960)	(133)	(4)	(5)	(933)	(401)	(240)	(226)	0	(18)	(1)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 REVENUE BY ACTIVITY FOR THE YEAR ENDED 30 JUNE 2014	Annual Plan 2013/14 \$000	Annual Plan 2014/15 \$000
Library	29	28
Museum	41	34
I-Site *	171	150
Events **	452	416
Swimming Pool Hokitika	0	-
Corporate Planning	0	-
Ross Swimming Pool	0	-
Community Halls & Buildings	13	13
Parks & Reserves	7	7
Cemeteries	35	33
Safer Community Council ***	20	-
Community Assistance	20	20
Community Development	0	-
Inspections & Compliance ****	542	570
Resource Management ^	156	138
Animal Control	87	96
Emergency Management	0	5
Cycletrail ^^	56	-
Transportation ^^	2,709	2,994
Water Supply #	0	240
Wastewater	30	46
Stormwater	0	-
Solid Waste Management ##	859	703
Community Township Development	0	-
Land & Buildings	6	-
Public Toilets	0	-
Democracy ###	27	2
Finance & Treasury	687	707
Total Income per Activity	5,947	6,202

EXPLANATIONS FOR NOTE 1 REVENUE BY ACTIVITY

* i-Site - increase in direct bookings with tourist operators

** Events - based on declining ticket sales in recent years

*** Safer Community Council - now run by individual communities with Council support

**** Inspections & Compliance - increased licence costs as prescribed by central government

^ Resource Management - predicted reduction in volume of consents

^^ Cycletrail - The final portion of Development West Coast and Central Government Grant was received in 2013/14

^^^ Transportation - offset against expense of emergency flood repairs budget

Water Supply - subsidy for Haast upgrade

Solid Waste - correction of overestimate in previous year

Democracy - 2013/14 included reimbursements for counting services during the elections

NOTE 2 EXPENDITURE BY ACTIVITY FOR THE YEAR ENDED 30 JUNE 2014	Annual Plan 2013/14 \$000	Annual Plan 2014/15 \$000
Library	458	461
Museum	290	297
I-Site	317	306
Events	*	369
Corporate Planning	**	294
Swimming Pool Hokitika		248
Ross Swimming Pool		26
Community Halls & Buildings		147
Parks & Reserves	***	355
Cemeteries		152
Safer Community Council	****	0
Community Assistance		245
Community Development	^	120
Inspections & Compliance		795
Resource Management	^^	510
Animal Control		123
Emergency Management		138
Cycletrail	^^^	56
Transportation	#	5,341
Water Supply	##	2,767
Wastewater	###	951
Stormwater		578
Solid Waste Management		2,301
Community Township Development	x	463
Land & Buildings	xx	115
Public Toilets		223
Democracy	xxx	1,020
Finance & Treasury	*^	606
Total Expenditure per Activity	18,288	19,007
Debt repayments included in rates funding	205	424
Expenditure per Statement of Comprehensive Income	18,083	18,583

EXPLANATIONS FOR NOTE 2 EXPENDITURE BY ACTIVITY

* Events - volume driven reduction

** Corporate Planning - separately created costs centre (expenditure previously included in Corporate Services)

*** Parks & Reserves - reduced maintenance expenditure

**** Safer Community Council - now run by individual communities with Council support

^ Community Development - the annual plan for 2013/14 contained forecast savings across all community activities
These are now properly allocated

^^ Resource Management - includes cost of updating the district plan

^^^ Cycletrail - reflects start-up costs, including marketing that will not recur in 2014/15

Transportation - reinstatement of emergency flood repairs budget plus inflationary increase

Water Supply - unwind of Austerity Depreciation Funding Policy (ADFP)

Waste Water - ADFP

x Community Township Development - the 2013-14 annual plan included one-off grant expenditure

xx Land & Buildings - the 2013-14 Annual Plan included capital renewals

xxx Democracy - additional costs were included in the 2013-14 Annual Plan due to the elections

*^ Finance & Treasury - Council has resolved to repay additional \$250k of debt in 2014-15. The category also includes rates remissions

NOTE 3 OTHER FINANCIAL ASSETS	Annual Report 2012/13 \$000	Annual Plan 2013/14 \$000	Annual Plan 2014/15 \$000
Current portion			
Assets available for sale			
Civic Assurance	37	26	26
Bonds	1,317	956	956
Loans and receivables	0	0	0
Total current portion	1,354	982	982
Non-current portion			
Loans and receivables			
Loan to Hokitika Airport Ltd	0	0	0
Loan Westland District Property Ltd	124		
Assets available for sale			
Forestry	2	2	2
Hannahs Clearing Loan	61	0	61
Cost			
Westland Holdings Ltd - Westland District Property Ltd.	2,627	2,627	2,627
Westland Holdings Ltd - Hokitika Airport Ltd	2,718	2,718	2,718
Westland Holdings Ltd - Westroads Ltd	3,350	3,350	3,350
Total non-current portion	8,882	8,697	8,758

NOTE 4 : Debt	Actual 2012/13 Balance \$000	Annual Plan 2013/14 Additions \$000	Repayments \$000	Balance \$000	Annual Plan 2014/15 Additions \$000	Repayments \$000	Balance \$000
Loan Balances							
Description							
Borrowings associated with Westland Holdings Ltd	8,695			8,695		-250	8,445
Infrastructure Assets							
Waste Management	3,070		-97	2,973		-63	2,910
Water Supply	3,223		-108	3,115		-65	3,050
Operational Debt	510		-510	0			0
Borrowing requirement for new Projects		1,365	-23	1,342	835	-46	2,131
Balance at 30 June	15,498	1,365	(738)	16,125	835	(424)	16,536
Interest Charges	737			781			772

A General Rates

The General Rates requirement has increased due to increases in operating costs and debt repayment

B Targeted Rates

The Targeted Rates requirement is higher than the 2013-14 Annual Plan due to the increased funding of depreciation, which is in line with the austerity depreciation policy

C Vested Assets

The LTP for 2014/15 shows income from vested assets, however these events are not a direct consequence of Council operations and are more prudently accounted for when they arise.

D Income From Activities

Income from activities is higher in the 2014-15 Annual Plan than the 2013-14 Annual Plan due to one-off subsidies for upgrading of some water plants being included

E Employee Benefit Expense

Reduced headcount with full year savings realised following restructure in 2013-14

F Depreciation

The increase of \$275,000 from the 2013-14 Annual Plan to the 2014-15 Annual Plan is due to capital projects being completed and recognised as an asset to Council.

G Other Expenses

The increase of \$280,000 includes new maintenance contracts and CCO review implementation

H Surplus/Deficit

The reduced deficit from the 2013-14 Annual Plan of \$1,017,000 is due to funding more depreciation. Unfunding depreciation means a deficit in comprehensive income.

I Gain/(Losses) on revaluation of Assets

The only revaluations that are planned in 2014-15 are for rating purposes

J Opening Equity

The opening equity figure in the Annual Plan includes the forecast deficit for 2013-14

K Cash and cash equivalents

The balance sheet valuation includes bonds, of which \$1.8m represent restricted reserves. This is distinct from cash in note T

L Trade and other receivables

Amounts recoverable from rates and trade debtors, inclusive of GST

M Work in Progress

The reduced work in progress figure assumes that the cycletrail will be fully completed and that there will be some outstanding capital work associated with other activities that will carryover into the next financial year.

N Trade and Other Payables

Amounts due to suppliers and other short term creditors, including GST

O Borrowings

Council expects it will be borrowing for longer terms to better manage refinancing risks. This is to come more in line with Council's treasury policy. The Annual Plan reflects this process by showing no current debt. Council does not have an overdraft.

P Employee benefit liabilities

Holiday and other leave entitlements accrued not taken

Q Other Non Current Liabilities

Other Non Current Liabilities are Deferred Tax Liability \$250,000 and Derivative Financial Instruments \$400,000. Council is forecasting an increase in movement in interest rates and is not expecting a significant change in the Derivatives.

R Interest Paid / Received

The Interest (paid) / Received figure in the Annual Report column is the net figure of \$50,000 interest received and \$772,000 interest paid.

S Purchase Property Plant & Equipment

Renewals and new assets per the Projects schedule plus Transportation renewals part-funded by subsidy

T Cash and Cash Equivalents

The council's investment in bonds has not been included in these figures as they are a long term investment

STATEMENT OF ACCOUNTING POLICIES

STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

Westland District Council (Council) is a territorial local authority governed by the Local Government Act 2002.

The primary objective of Council is to contribute to the purpose of local government in the Westland District by:

- enabling democratic local decision-making and action by, and on behalf of, communities; and
- meeting the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.

By providing goods or services for the community rather than making a financial return, Council has designated itself as a public benefit entity for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

The prospective financial statements are for Westland District Council only and do not include transactions related to the group.

BASIS OF PREPARATION

The financial statements are prospective information in terms of FRS42: Prospective Financial Information. The purpose for which the information is prepared is to enable the public to participate in decision making processes as to the services to be provided by Council to the community. The prospective information may not be appropriate for purposes other than those described.

In preparing these prospective financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions 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 information in the prospective financial statements is uncertain and its preparation requires the exercise of judgement. Actual financial results achieved are likely to vary from the information presented and the variations may be material. Events and circumstances may not occur as expected and may or may not have been predicted or the Council may subsequently take actions that differ from the proposed course of action on which the prospective financial statements are based.

The Council authorised the prospective financial statements on the 26th June 2014. The Council, which is authorised to do so and believes that the assumptions underlying these prospective financial statements are appropriate, approved the draft annual plan for consultation. Council and management of Westland District Council accept responsibility for the preparation of the prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. No actual results have been incorporated within the prospective financial statements.

In September 2011, the External Reporting Board issued a position paper and consultation papers proposing a new external reporting framework for public benefit entities (PBEs). The papers proposed that accounting standards for PBEs would be based on International Public Sector Accounting Standards, modified as necessary. The proposals in these papers do not provide certainty about any specific requirements of future accounting standards. Therefore, the accounting policies on which the forecast information for 2014-15 has been prepared are based on the current New Zealand equivalents to International Financial Reporting Standards.

Statement of Compliance

The prospective financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002, which include the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

Functional and Presentation Currency

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

Accounting Policies

The accounting policies have been applied consistently to all periods presented.

SIGNIFICANT ACCOUNTING POLICIES

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.

SUBSIDIARIES

Subsidiaries are those entities in which Council has control. Westland Holdings Ltd is Council's direct reporting subsidiary. This company controls three Council Controlled Organisations which are reporting entities under the Financial Reporting Act 1993. The Group consists of Westland District Properties Ltd, Hokitika Airport Ltd, and Westroads Ltd.

The prospective financial statements show the investment in this subsidiary at cost.

REVENUE

Revenue is measured at the fair value of consideration received.

Rates revenue

Rates are set annually by a resolution of 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.

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.

Other revenue

Council receives government grants from New Zealand Transport Agency, 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 valued, by external valuers, 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 surplus or deficit 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 surplus or deficit.

BORROWING COSTS

The Council has elected to defer the adoption of NZ IAS 23 Borrowing Costs (Revised 2007) in accordance with its transitional provisions that are applicable to public benefit entities. Consequently, all 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 utilized.

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 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 substantively enacted by balance date.

Current tax and deferred tax is recognised against the surplus or deficit, except when it relates to items charged or credited directly to other comprehensive income or equity, in which case the tax is dealt with in other comprehensive income or 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 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.

FINANCIAL ASSETS

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

Debtors and other receivables are 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 surplus or deficit as a grant.

A provision for impairment of receivables is established when there is objective evidence that the Council 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.

Other Financial assets

The Council classify its financial assets into the following four categories: financial assets at fair value through the surplus or deficit, 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 surplus or deficit in which case the transaction costs are recognised therein.

Purchases or sales of financial assets are recognised on trade-date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

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 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 surplus or deficit

This category has two sub-categories: financial assets held for trading, and those designated at fair value through surplus or deficit 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 surplus or deficit where hedge accounting is not applied.

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 surplus or deficit. 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 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 surplus or deficit.

The Council currently does not have any investments 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.

- Investments held for the long-term but which may be realised before maturity;
- Share holdings held 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 surplus or deficit. In the event of impairment, any cumulative losses previously recognised in other comprehensive income will be removed from equity and recognised in surplus or deficit even though the asset has not been de-recognised. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is recognised in the surplus or deficit.

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 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 surplus or deficit.

INVENTORIES

Inventories are measured at the lower of cost or net realisable 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.

In the case of metal inventories and work in progress, cost includes an appropriate share of production overheads based on normal operating capacity. Metal inventory cost is calculated on a discounted sale value basis, as an approximation of weighted average cost.

Inventories include development properties that are being developed for sale. These properties are measured at the lower of cost and net realisable value and the cost include development costs to date.

Net realisable value is the estimated selling prices in the ordinary course of business, less the estimated costs of completion and selling expenses.

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consist of:

Operational assets

These include land, buildings, improvements, museum artefacts, Jackson Bay Wharf, library books, plant and equipment, and motor vehicles.

Restricted assets

Restricted assets are parks and reserves owned by the 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 the 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 surplus or deficit. 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 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:

Asset Class	Depreciable life (years)
Operational	
Buildings	50
Furniture and Fittings	10
Plant & Equipment (including computers)	3 to 10
Library Collection	8
Jackson Bay Wharf	30
Restricted	
Buildings	50
Infrastructure	
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
Water	
Pipeline	60 to 80
Connections	60
Reservoirs and Tanks	20 to 50
Pump Stations	15 to 20
Sewer	
Pipeline	60 to 80
Manholes	50 to 60
Pump Stations	15 to 20
Oxidisation Ponds	60 to 100
Stormwater	
Open Drains	N/A
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 five-yearly cycle by independent qualified valuers, unless there is a significant change in carrying value, in which case they will be revalued as required. 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 2011.

Council buildings, excluding pump stations, Treatment Plant buildings and other infrastructure assets, have been valued at net current value as at 30 June 2011 by Quotable NZ.

Infrastructural asset classes

Roading infrastructural assets (including bridges) have been valued by MWH Limited registered valuer at depreciated replacement cost as at 30 June 2012.

Sewerage, Water Supply and Stormwater infrastructural assets have been valued by Westland District Council and at depreciated replacement cost peer reviewed by Buller District Council as at 30 June 2012.

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 revalued.

Accounting for revaluations:

The Council accounts for revaluations of property, plant and equipment on a class of asset basis. The results of revaluing are credited or debited to other comprehensive income and 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 surplus or deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then credited to other comprehensive income and the revaluation reserve for that class of asset.

INTANGIBLE ASSETS

Mining licences

Mining licences that are acquired by the Council, which have finite useful lives, are measured at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised in the surplus or deficit on a straight-line basis over the estimated useful lives of intangible assets, other than goodwill, from the date that they are available for use. The estimated remaining useful lives for the mining licences is 2 years.

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 other comprehensive income and 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 surplus or deficit.

For assets not carried at a revalued amount (other than goodwill) the reversal of an impairment loss is recognised in the surplus or deficit.

INVESTMENT PROPERTY

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs. After initial recognition, all investment property is measured at fair value as determined annually by an independent valuer. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

EMPLOYEE BENEFITS

Short-term benefits

Employee benefits that the Council 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 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 surplus or deficit as incurred.

Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the board of trustees of the 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 from 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 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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date or if the borrowings are expected to be settled within 12 months of balance date.

Accounting for derivative financial instruments and hedging activities

The Council use derivative financial instruments to hedge exposure to interest rate risks arising from financing activities. The Council does 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 surplus or deficit.

EQUITY

Equity is the community's interest in the Council 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
- Restricted Reserves*
- Council Created Reserves*
- Asset revaluation reserves

*Following a shortfall in cash available to fund reserves the Council reorganised reserves into two categories in 2013. Reserves may be legally restricted or created by Council.

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.

Restricted Reserves

Funds are provided to the Council by various people and organisations for specific projects. Each account is separately accounted for 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

Budgets are prepared with reference to the Council in the Long Term Plan 2012-22. They have been constructed in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

ASSUMPTIONS

In preparing these financial statements the 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

The estimate of the provision for landfill post-closures is based on assumptions, which may be influenced by changes in technology and society's expectations and could affect future results.

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 which 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 affected by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the surplus or deficit.

To minimise 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 have 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 judgements in applying Council's accounting policies

Management does not consider that there are any material critical judgements in applying Council's accounting policies for the period ended 30 June 2015.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies during the financial year.

ACCOUNTING STANDARDS ISSUED FOR PUBLIC BENEFIT ENTITIES

The Council is a public benefit entity (PBE) and a new set of Accounting Standards based on International Public Sector Accounting Standards have been formulated. The effective date for the new standards for PBEs is for reporting periods beginning on or after 1 July 2014. However, at this stage accounting standards for PBEs and not for profit entities are very closely aligned. No material differences are expected at this stage.

STANDARDS ISSUED BUT NOT YET EFFECTIVE

NZIFRS 9 Financial Instruments will eventually replace NZ IAS 39 Financial Instruments: Recognition and Measurement. NZ IAS 39 is being replaced by NZ IFRS 9 through three phases: Phase 1 classification and measurement, Phase 2 impairment methodology, and Phase 3 hedge accounting. The new standard is required to be adopted for the year ended 30 June 2016. However, as a new Accounting Standards Framework will apply before that date, there is no certainty when an equivalent standard to NZ IFRS 9 will be applied by public benefit entities.

FUNDING IMPACT STATEMENT

Pursuant of section 23 of the Local Government (Rating) Act 2002, Council adopt the rates for the financial year commencing on 1 July 2014 and ending on 30 June 2015 as follows:

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.

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 kilometres 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, 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, each year.

Uniform Annual General Charge

A uniform annual general charge to be levied as a fixed amount per rating unit.

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.

Tourism Promotions

A Targeted Rate to fund Tourism Promotions, charged as follows:

1. Four differentials are applied on a Uniform basis to Commercial Properties, determined by ranges of Capital Values
 - Over \$10 million
 - \$3 - \$10 million
 - \$1 - \$3 million
 - \$0 - \$1 million
2. A Targeted Rate applied on a Uniform basis to all other ratepayers.

Targeted Rates

Waste Management

1. Waste minimisation activity is budgeted to be self-funding. As such no Waste Management rate charged on a uniform basis will apply.
2. A targeted rate per dollar on the capital value of each rateable property as follows:
 - (a) Waste Management (Commercial). Properties whose General Rate is either Commercial, Commercial in Rural Residential, Hokitika Commercial, Glacier Town Commercial, or Glacier town Small Holding commercial
 - (b) Waste Management (Rural). Properties whose General Rate is Rural General.
 - (c) Waste Management (Small Holdings). Properties whose General Rate is Small Holdings, Hokitika Zone (1), or Glacier Towns Small Holdings.
 - (d) Waste Management (Urban). Properties whose General Rate is Rural Towns, Small Settlements, Residential within the previous Hokitika Borough or Hokitika Zone (2).

The appropriate rate will be charged on the rateable capital value as assessed by our valuation provider each year. A waste management rate will not be charged on utilities where a differential general is not charged.

Refuse Collection

Targeted rates set on a uniform basis will apply in the following areas to fund Hokitika and rural refuse collection services.

The rate will be charged on each rateable unit 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 rates applied on a uniform basis according to a scale of charges and commercial metered water to fund the cost of water supplies.

1. Treated Water in Rural Townships – Ross, Harihari, Whataroa, Franz Josef/Waiiau & Fox Glacier.
2. Untreated Water in Rural Townships – Kumara, Arahura, Harihari untreated, Whataroa Rural, Haast. A uniform charge.
3. Treated Water in Hokitika and Kaniere.

Commercial properties will be charged a targeted differential rate if not 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 Community Rate

A targeted rate to fund projects in the Kokatahi community, applied as follows:

1. A Kokatahi Community targeted rate set on a uniform basis on each property in the Kokatahi/Kowhitirangi area which has a general rate uniform annual general charge.
2. A Kokatahi Community Rate per dollar on the land value of each rateable property.

The rate will be charged on the rateable land value of each property in the Kokatahi/Kowhitirangi area from Geologist Creek in the north to Hokitika Gorge in the south and the Kaniere/Kowhitirangi Road from Nesses Creek onward.

Sewerage Charges

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

1. A sewerage Charge per property for Residential Properties.
2. A sewerage Charge per pan or urinal for Commercial Properties.

The rate would be charged on rateable unit 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 \$4,907 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

Targeted rates to fund Glacier Country Promotions Officers made up of:

1. A Glacier Country rate set on a uniform basis each property in the Glacier region which has a general rate uniform annual charge, but has not been commercial rated.
2. A Glacier Country Commercial rate set on a uniform basis on each commercial rated property in the Glacier region.
3. A Glacier Country Promotions Rate per dollar on the land value of commercial rated properties.

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 set on a uniform basis to be levied on each Hokitika Commercial ratepayer. The purpose of this rate is to fund the annual payment toward costs associated with the Promotions Officer employed by Enterprise Hokitika.

Ross Swimming Pool

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

Hannah's Clearing Water Supply Capital Repayment

A targeted uniform charge to recover the capital cost of providing individual water supply systems to Hannah's Clearing properties. The rate will be \$575 per annum and the amount to be recovered will be the actual cost per property plus 6% interest on a table mortgage basis plus GST. The interest rate will be re-assessed periodically.

The rate will be charged on each property provided with a water supply system which has not already completed payment of the capital cost.

Rates Summary

The General and Targeted Rates to be collected by Council for the year and the revenue generated from each are as follows. These figures are GST inclusive. The rates are per dollar but are shown on the rates assessment as a rate per cent.

Rating by Instalments and Rates Penalties

The Council provides for 2014/2015 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 2014	1 September 2014
Instalment 2	30 November 2014	1 December 2014
Instalment 3	28 February 2015	1 March 2015
Instalment 4	31 May 2015	1 June 2015

A further 10% will be added to all rates and additional charges remaining unpaid on 1 July 2015 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 2016.

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 2014.

Funding Impact Statement

Description	Land value	2013/14	2014/15	%	Rate struck
General Rates					
Rural General	779,516,000	0.0013281	0.0017054	28.4%	\$1,329,360
Small Holdings	150,609,600	0.0019257	0.0024728	28.4%	\$372,425
Hokitika Zone 1	51,422,000	0.0024282	0.0029773	22.6%	\$153,099
Hokitika Zone 2	23,925,900	0.0052569	0.0058753	11.8%	\$140,571
Rural Townships	34,770,000	0.0040021	0.0046457	16.1%	\$161,531
Small Settlements	52,634,000	0.0026159	0.0030948	18.3%	\$162,889
Glacier Towns	35,481,500	0.0036740	0.0042303	15.1%	\$150,098
Rural Commercial	7,143,000	0.0021843	0.0025508	16.8%	\$18,220
Commercial in Rur Res	4,999,000	0.0047323	0.0053332	12.7%	\$26,661
Glacier Towns Commercial	37,097,000	0.0044042	0.0049178	11.7%	\$182,436
Glacier Towns Small Holdings	19,861,500	0.0028922	0.0034379	18.9%	\$68,281
Glacier Towns SH Commercial	5,502,000	0.0036224	0.0041253	13.9%	\$22,698
Hokitika Res 1	100,038,500	0.0101938	0.0108618	6.6%	\$1,086,603
Hokitika Res 2	2,996,000	0.0163100	0.0173789	6.6%	\$52,067
Hokitika Res 3	246,000	0.0193681	0.0206375	6.6%	\$5,077
Hokitika Res 4	233,000	0.0234457	0.0249822	6.6%	\$5,821
Hokitika Res 6	306,000	0.0234457	0.0249822	6.6%	\$7,645
Hokitika Beachfront	13,119,000	0.0081692	0.0088453	8.3%	\$116,042
Hokitika Commercial	38,290,000	0.0111910	0.0118339	5.7%	\$453,118
	1,358,190,000				4,514,641
Uniform Annual General Charge					
	5,538	\$ 497.60	\$506.53	1.8%	2,805,188
Capital Value					
Emergency Management Contingency Fund	2,284,837,500	0.0000000	0.0000000		0
Tourism Promotions					
All Commercial Properties with capital value:	Rating Unit				
Over \$10 million	3	\$2,626.60	\$3,176.02	20.9%	\$9,528
\$3 - 10 million	11	\$1,313.30	\$1,588.01	20.9%	\$17,468
\$1 - 3 million	74	\$ 525.32	\$635.20	20.9%	\$47,005
\$0 - 1 million	201	\$ 262.66	\$317.60	20.9%	\$63,838
All other ratepayers	5249	\$ 3.94	\$4.76	20.9%	\$25,006
					\$162,846
Total General Rate (incl GST)					\$7,482,676
Total General Rates (excl GST)					\$6,506,674

Funding Impact Statement cont...

Description	Capital Value / Rating Units	2013/14	2014/15	%	Rate Struck
Targeted Rates					
Waste Management					
Waste Management rate - uniform	5,538	\$35.96	\$-	-100.0%	0
Waste Management (Commercial)	305,954,000	0.0008562	0.0014869	73.7%	454,934
Waste Management (Rural)	929,671,500	0.0000339	0.0000595	75.6%	55,353
Waste Management(Small Holdings)	430,033,900	0.0002526	0.0004256	68.5%	183,035
Waste Management (Urban)	633,271,600	0.0001946	0.0003419	75.7%	216,547
Hokitika Refuse Collection	1,581	\$283.14	\$285.68	0.9%	451,659
Rural Refuse Collection	1,337	\$263.10	\$265.18	0.8%	354,548
Total Waste Management Rates					\$1,716,076
Water Supply					
Rural Township Untreated Water					
Domestic		\$271.90	\$390.31	43.5%	
(unmetered) Commercial		\$453.17	\$650.52	43.5%	
Unconnected		\$135.95	\$195.15	43.5%	
Rural Township Treated Water					
Domestic		\$362.52	\$520.40	43.5%	
(unmetered) Commercial		\$623.54	\$895.09	43.5%	
Unconnected		\$181.26	\$260.20	43.5%	
Hokitika/Kaniere Water					
Domestic		\$362.52	\$520.40	43.5%	
(unmetered) Commercial		\$623.54	\$895.09	43.5%	
Unconnected		\$181.26	\$260.20	43.5%	1,372,032
Hannah's Clearing Capital	13	\$575.00	\$575.00	0.0%	7,475
Total Water Rates					\$1,379,507
Metered Water Charges					\$1,322,500
Sewerage Rate					
Connected		\$197.90	\$219.90	11.1%	
Unconnected		\$98.95	\$109.95	11.1%	\$832,498
Kaniere Sewerage Capital	66	\$417.00	\$382.51	-8.3%	25,246
Total Sewerage Rates					\$857,744
Kokatahi Community Rate					
Levy	218,928,000	0.0000212	0.0000210	-0.9%	4,600
Per Unit Rate	181	\$25.56	\$25.41	-0.6%	4,600
Total Kokatahi Community Rate					\$9,200
Glacier Country Promotions					
Levy	42,909,500	0.0008753	0.0008710	-0.5%	37,375
Per Unit Non-Commercial Rate	396	\$48.41	\$48.16	-0.5%	19,073
Per Unit Commercial Rate	76	\$242.07	\$240.82	-0.5%	18,302
Total Glacier Country Promotions					\$74,750
Hokitika Area Promotions					
Per Unit Rate	134	\$334.70	\$334.70	0.0%	44,850
Total Hokitika Promotions					\$44,850
Ross Swimming Pool					
Levy	8480000	0.001972800	0.002684116	36.1%	\$22,761
Total Ross Swimming Pool Rates					\$22,761
Total Targeted Rates (incl GST)					\$5,427,388
Total Targeted Rates (excl GST)					4,719,468
General Rates (excl GST)					6,506,674
Total Rates (excl GST)					\$11,226,143

Funding Impact Statement cont...

	Long Term Plan 2013/14 \$000	Annual Plan 2013/14 \$000	Annual Report 2012/13 \$000	Annual Plan 2014/15 \$000
SOURCES OF OPERATING FUNDING				
General rates, uniform annual general charges, rates penalties	5,323	6,889	5,275	6,516
Targeted rates (other than a targeted rate for water supply)	3,561	1,258	1,636	2,264
Fees, Charges and targeted rates for water supply	1,210	1,979	2,259	2,350
Subsidies and grants for operating purposes	1,577	1,544	757	1,829
Interest & Dividends from Investments	0	547	868	0
Fees and charges	4,062	2,455	6,950	2,757
Local authorities fuel tax, fines, infringement fees, and other receipts	0	120	113	120
Total operating funding [A]	15,733	14,792	17,858	15,836
APPLICATIONS OF OPERATING FUNDING				
Payments to staff and suppliers	14,156	12,250	16,831	12,930
Finance costs	514	1,034	743	946
Other operating funding applications	0	0	0	0
Total applications of operating funding [B]	14,670	13,284	17,574	13,876
Surplus (deficit) of operating funding [A - B]	1,063	1,508	284	1,960
SOURCES OF CAPITAL FUNDING				
Subsidies and grants for capital expenditure	1,894	1,066	3,720	1,344
Development and financial contributions	0	0	0	0
Increase (decrease) in debt	482	1,094	0	830
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Total sources of capital funding [C]	2,376	2,160	3,720	2,174
APPLICATIONS OF CAPITAL FUNDING				
Capital expenditure				
—to meet additional demand	0	200	117	0
—to improve the level of service	1,602	290	1,376	420
—to replace existing assets	2,440	3,397	3,047	2,817
Increase (decrease) in reserves	(603)	(219)	(536)	898
Increase (decrease) of investments	0	0	0	0
Total applications of capital funding [D]	3,439	3,668	4,004	4,135
Surplus (deficit) of capital funding [C - D]	(1,063)	(1,508)	(284)	(1,961)

Funding Impact Statement cont... Rates Sample

	Farm Kokatahi	Farm Waitaha	Small Holding Awatuna	Small Holding Brickfield	Residential Kumara	Residential Hokitika	Residential Beachfront Hokitika	Residential Ross	Residential Keogans Road	Residential Whataroa
Capital Value	3,425,000	1,750,000	490,000	475,000	235,000	340,000	390,000	200,000	500,000	235,000
Land Value	2,525,000	1,450,000	149,000	132,000	52,000	75,000	242,000	50,000	90,000	54,000
General Rates										
General Rate	4,306	2,473	368	393	242	815	2,141	232	268	251
Uniform Annual General Charge	507	507	507	507	507	507	507	507	507	507
Waste Management Uniform Ch	-	-	-	-	-	-	-	-	-	-
Tourism Promotion	5	5	5	5	5	5	5	5	5	5
Emergency Fund	-	-	-	-	-	-	-	-	-	-
Targeted Rates										
Waste Management	204	104	209	202	80	116	133	68	213	80
Enterprise Hokitika										
Ross Swimming Pool								134		
Targeted Service Rates										
Water				520	390	520	520	520		520
Refuse Collection			265	265	265	286	286	265	265	
Sewerage						220	220			
Local Community Rates										
Kokatahi Amenity Rate	53	-	-	-	-	-	-	-	-	-
Kokatahi Amenity Rate (Fixed)	25	-	-	-	-	-	-	-	-	-
Glacier Country Promotions										
Total Rates	5,100	3,088	1,353	1,892	1,489	2,468	3,811	1,732	1,257	1,363
Current Rates	4,086	2,522	1,211	1,603	1,326	2,212	3,434	1,501	1,145	1,162
Percentage Change	24.81%	22.43%	11.76%	18.00%	12.25%	11.61%	11.00%	15.40%	9.77%	17.32%
	Residential Franz Josef	Residential Okarito	Residential Fox Glacier	Residential Okuru	Shop Hokitika	Motel Hokitika	Commercial Haast	Commercial Harihari	Hotel Franz Josef	
Capital Value	385,000	335,000	270,000	240,000	290,000	1,325,000	1,800,000	920,000	12,000,000	
Land Value	150,000	170,000	82,000	94,000	215,000	395,000	310,000	210,000	3,500,000	
General Rates										
General Rate	635	526	482	291	2,544	4,674	791	1,120	17,212	
Uniform Annual General Charge	507	507	507	507	507	507	507	507	507	
Waste Management Uniform Ch	-	-	-	-	-	-	-	-	-	
Tourism Promotion	5	5	5	5	318	635	635	318	3,176	
Emergency Fund	-	-	-	-	-	-	-	-	-	
Targeted Rates										
Waste Management	132	115	92	82	431	1,970	2,676	1,368	17,843	
Enterprise Hokitika					335	335				
Ross Swimming Pool										
Targeted Service Rates										
Water	520		520		520			895		
Refuse Collection			265		286	286				
Sewerage	220		220		440	3,299			30,566	
Local Community Rates										
Kokatahi Amenity Rate	-	-	-	-	-	-	-	-	-	
Kokatahi Amenity Rate (Fixed)	-	-	-	-	-	-	-	-	-	
Glacier Country Promotions	48								3,289	
Total Rates	2,066	1,152	2,091	884	5,380	11,705	4,609	4,207	72,594	
Current Rates	1,772	1,047	1,844	830	4,827	10,200	3,277	3,201	59,663	
Percentage Change	16.58%	10.00%	13.36%	6.55%	11.47%	14.76%	40.65%	31.43%	21.67%	

FEES AND CHARGES

Note: All Fees and Charges are GST inclusive unless otherwise stated

Corporate Services		Corporate Services	
Black & White Photocopying:		Other charges as per the fees and charges schedule	
Single Sided - A4	\$0.30	Library	
Single Sided - A3	\$0.50	Overdue Charges - per day (Adults)	\$0.30 (Max \$9.00)
Double Sided - A4	\$0.40	Overdue charges - per day (Children)	\$0.10 (Max \$3.00)
Double Sided - A3	\$0.60	DVD's	\$3.00
Single Sided - A2	\$2.60	Adult music CD's and audio books	\$2.00
Single Sided - A1	\$3.60	Book reserve fee	\$1.00
Single Sided - A0	\$5.10	Replacement cards	\$5.00
Overheads - A4	\$0.50	Lost / Damaged Items	Replacement Cost
Colour Photocopying		Visitors from other NZ Districts - Subscription charges - \$20.00 per Card per Month, \$25.00 for Three Months, \$50.00 for Six Months	
Single Sided - A4	\$2.60	No subscription charge for those holding a library card from Buller or Grey Districts	
Single Sided - A3	\$4.10	No subscription charge is made for exchange students staying with families in the District for six months or more.	
Double Sided - A4	\$3.60	Interloan Items (per item)	\$21.00
Double Sided - A3	\$5.10		\$7 - \$21.00
Laminating		Corporate Interlibrary Loans (per Item)	\$41.00
A4 - Per Page	\$3.10	Book Covering	\$4 - 6.00
A3 - Per Page	\$4.10	Computer print outs – single sided A4	\$0.30
Binding		Computer print outs – double sided A4	\$0.40
Small - less than 100 pages	\$4.10	Hokitika Museum	
Large - more than 100 pages	\$6.10	Admission	
Scanning and scanning to email		Adults	\$6.00
Large scale format scanning	\$3.00 per scan	School age children (under 5 years old free)	\$3.00
Document scanning via photocopy machine	\$1.00 per scan	Westland Residents	Free
Faxes		Research	
Domestic	\$3.00	In person enquiry first half hour	\$5.00
International	\$5.00	Additional hours thereafter	\$15 per half hour
Received	\$1.00	Written research service (per hour)	\$60.00
Council Chambers		Minimum charge	\$30.00
Full day - maximum charge	\$307.00	Special Project Research by Negotiation	
Half day - maximum charge	\$102.00	Copies and Reproduction Fees	
Equipment Hire		Photographs (depending on size plus postage and packaging)	\$18.00 - \$40.00
Data Projector- per day	\$51.00	Photocopying- Black and white A4 and A3	(Refer to charges as set out in Corporate Services Station)
Overhead Projector - per day	\$21.00	Books - reproduction fee	\$20.00 per item
Requests under the Local Government Official Information and Meetings Act (LGOIMA)			
First hour of staff costs	Free		
First 20 black & white copies	Free		
Additional time	\$38 per 1/2 hour		

Hokitika Museum	
Greeting cards- reproduction fee	\$100.00 per item
Advertising, display or publicity	\$125.00 per item
Reproduction of books, manuscripts, fine art or other material in collection	5% of the recommended retail price of entire print run
Filming of items in collection (per item)	\$22.50
Filming (excluding advertising) under supervision (per hour or part thereof)	\$75.00
Newspaper articles, news broadcasts	No fee
Family History publications	Negotiable
Commercial display	\$225.00

Venue Hire

Carnegie Gallery Hire (per week)	\$60.00
Commission on sales	20%
Museum Hire for events	by negotiation
Meeting room hire (per meeting)	\$25.00

Sports field charges

Cass Square (season hire)

Touch Rugby per season	\$165.00
Softball per season	\$165.00
Rugby per season	\$900.00
Cricket per season	\$165.00
Soccer per season	\$900.00

Cass Square (casual use)

Daily	\$60.00
Hourly	\$25.00
Wildfoods Festival	\$5,750.00
Showers and Changing Rooms	\$40.00
Changing Rooms Only	\$20.00
Commercial Operators.	To be negotiated depending on type of usage

Cemetery Charges - Hokitika

New Grave (includes plot, interment and maintenance in perpetuity)	\$1,620.00
Ashes Plot Purchase and Interment (includes plot in Ashes Garden area and opening of plot)	\$454.00
Pre-purchase new Plot	\$1,236.00
Dig Grave site to extra depth	\$118.00
Interment on Saturday, Sunday or Public Holiday	\$256.00
Additional Cost to excavate grave on Saturday, Sunday or Public Holiday	\$332.00
Reopen a grave site	\$650.00
Inter Ashes in an existing grave	\$132.00
New grave in RSA Area	\$613.00

Cemetery Charges - Hokitika

Reopen a grave in the RSA Area	\$613.00
Inter a child under 12 in Lawn Area	\$1,620.00
Inter a child under 12 in children's section	\$368.00
Inter a child under 18 months in the children's section	\$172.00
Research of cemetery records for family trees etc. (per hour)	\$35.00
Minimum Charge	\$37.00

Cemetery Charges – Ross and Kumara

New Grave (includes plot, interment and maintenance in perpetuity)	\$854.00
Inter a child under 18 months in a new grave	\$429.00
Pre-purchase new plot	\$245.00
Bury Ashes (including registration)	\$368.00
Reopen a grave site	\$419.00
Research of cemetery records for family trees etc. (per hour)	\$35.00
Minimum Charge	\$35.00

Marriage services

Marriage Licence - Registry Office	\$174.00
Marriage Celebrant	\$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
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Land Information

GIS Map—A4	\$10.00
GIS Map- A4 with aerial photos	\$15.00
GIS Map - A3	\$20.40
GIS Map - A3 with aerial photos	\$31.00
GIS Client Services (per hour)	\$51.00

Land information memoranda

Land Information Memoranda	\$210.00
Urgent - within 48 hours	\$330.00

Planning & Regulatory

Dog control

Registration Fee - Hokitika & Kaniere	\$74.00
Townships	
Registration Fee – dangerous or menacing dogs	Registration Fee plus 50%
Other Areas	\$58.50
Registration Penalty - 31 July	50% of registration fee.

Planning & Regulatory	
Dog Impounding Fees	
First Impounding Offence	\$82.00
Second Impounding Offence	\$164.00
Third Impounding Offence	\$245.00
Feeding per day	\$26.00
Second & Third Impoundings will apply if occurring within 12 months of the first impounding date.	
Call-out for Dog Reclaiming	\$78.00
Impounding Act Stock impounding fees:	
Actual costs with a minimum charge of	\$51.00
Sustenance Fees	\$23.00 /head/day
Health Act	
Category I Food Premises Registration	\$380.00
Minimal Food Handling/ Preparation	
Category II Food Premises Registration	\$480.00
Category III Food Premises Registration	\$580.00
Food Premises Re-Inspection	\$380.00
Food Safety Programme Auditor Fees	\$200 plus \$200 per hour
Hairdressers Registration	\$388.00
Offensive Trade Registration	\$388.00
Mortuary Registration	\$388.00
Camping Ground Registration	\$388.00
Camping Ground - fewer than 10 sites	\$286.00
Transfer of Registration	50% of registration fee.
LGA	
Hawkers and Pedlars	\$153.00
Mobile Shops	\$429.00

Resource Consent Fees

NOTE: All fees and charges below are deposits and minimum fees paid as initial charges on application. Staff time will be calculated at the hourly rates below. Any fees included over the deposit will be invoiced under Section 36, Resource Management Act 1991.

Preparation and change of a plan	\$2,044.00
Pre-application enquiries exceeding 30 minutes	Rate \$200.00/ Hour
Notified Resource Consents and Designations including changes and variations.	\$1,022.00
Land use activities (not listed elsewhere)	\$510.00
Land use: setback reductions	\$410.00
Subdivisions including changes	\$614.00
Variations to Resource Consents	\$320.00
Subdivision Consents - including land use	\$818.00
Certificates of Compliance	\$510.00
Extension of time (S 125)	\$307.00
Survey Plan Approval Fee (S 223)	\$102.00
S 224 approval fee	\$204.00
Certification Fee	\$204.00

Planning & Regulatory	
Existing Use Certificate	\$204.00
Notices of Requirement & Heritage Orders	\$1,022.00
Monitoring charges	\$200.00/hour
Approval of Outline Plan	\$358.00
Consideration of Waiving of Outline Plan	\$204.00
Issue of abatement notice	\$307.00
Return of items seized pursuant to Section 328 of the Resource Management Act 1991	\$154.00
Release of Covenants	\$100.00
Staff processing time for resource management activities	\$200.00/hour
In-house Engineering Services	\$200.00/hour
Councillor Hearing Commissioner (Chair)	\$87.00/hr
Councillor Hearing Commissioner (Committee)	\$70.00/hour
Independent commissioner	at cost
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)	

Recreation Contribution

5% of the value of all additional allotments created on all commercial, industrial and residential subdivisions; 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

Performance bonds may be put in place from time to time with the amount to be established on a case by case basis. Lodgement fee \$250.00

Building consent fees:

- 1) 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.
- 2) The following scales of charges are indicative only and will vary depending on individual processing and inspection requirements.
- 3) Where any building consent fees exceeds 4% of the value of the building (excluding spaceheaters), the fee will be reduced to 4% of the building value

Free-standing Fire Places

Project Information Memorandum	At cost \$200.00/ hour
Consent	\$31.00 Flat Fee and \$200.00 per hour
BCA Accreditation Levy	\$56.00
Inspection Fee (1 Inspection)	\$205.00
Code Compliance Certificate	\$31.00 Flat Fee and \$200.00 per hour

Planning & Regulatory	
Accessory Buildings	
Project Information Memorandum	At cost \$200.00/hour
Compliance Check	\$61.00
Consent	\$184.00 Flat Fee and \$200.00 per hour
BCA Accreditation Levy	\$56.00
Inspection Fee (2 Inspections)	\$410.00
Code Compliance Certificate	\$61.00 Flat Fee and \$200.00 per hour
Alterations/Renovations (Minor)	
Project Information Memorandum	At cost \$200.00/hour
Compliance Check	\$61.00
Consent	\$184.00 flat Fee and \$200.00 per hour
BCA Accreditation Levy	\$56.00
Inspection Fee (3 Inspections)	\$615.00
Code Compliance Certificate	\$61.00 Flat Fee and \$200.00 per hour
Alterations/Renovations (Major)	
Project Information Memorandum	At cost \$200.00/hour
Compliance Check	\$61.00
Consent	\$409.00 flat Fee and \$200.00 per hour
BCA Accreditation Levy	\$56.00
Inspection Fee (5 Inspections)	\$1,025.00
Code Compliance Certificate	\$511.00 Flat Fee and \$200.00 per hour
Temporary Buildings	
Project Information Memorandum	At cost \$200.00/hour
Compliance Check	\$61.00
Consent	\$102.00 Flat fee and \$200.00 per hour
BCA Accreditation Levy	\$56.00
Inspection Fee (2 Inspections)	\$410.00
Code Compliance Certificate	\$61.00 Flat Fee and \$200.00 per hour
Marquees only	\$61.00 Flat Fee and \$200.00 per hour
Reports	
Monthly building consent reports	\$49.10
Printed copy of the District Plan	\$154.00

Planning & Regulatory	
Signs	
Project Information Memorandum	At cost \$200.00/hour
Compliance Check	\$61.00
Consent	\$123.00 Flat Fee and \$200.00 per Hour
BCA Accreditation Levy	\$56.00
Inspection Fee (1 Inspection)	\$205.00
Code Compliance Certificate	\$31.00 Flat Fee and \$200.00 per hour
Election Signs	
Up to 3 signs	\$307.00
Up to 6 signs	\$613.00
for each additional sign in excess of 6.	\$20.00
Housing - Average (<120m2)	
Project Information Memorandum	At cost \$200.00 per hour
Compliance Check	\$61.00
Consent	\$409 Flat Fee and \$200.00 per hour
BCA Accreditation Levy	\$56.00
Inspection Fees (8 Inspections)	\$1,640.00
Code Compliance Certificate	\$511.00 Flat Fee and \$200.00 per hour
Housing Executive (>120m2)	
Project Information Memorandum	At cost \$200.00 per hour
Compliance Check	\$61.00
Consent	\$613.00 Flat Fee and \$200.00 per hour
BCA Accreditation Levy	\$56.00
Inspection Fees (10 Inspections)	\$2,050.00
Code Compliance Certificate	\$613.00 Flat Fee and \$200.00 per hour
Drainage & Plumbing - Public System	
Project Information Memorandum	At cost \$200.00 per hour
Consent- Public Sewerage System	\$123.00 Flat Fee and \$200.00 per hour
BCA Accreditation Levy	\$56.00
Inspection Fee (2 Inspections)	\$410.00
Code Compliance Certificate	\$51.00 Flat Fee and \$200.00 per hour

Planning & Regulatory		Planning & Regulatory	
Drainage & Plumbing - Stand Alone System		Other Building Charges	
Project Information Memorandum	At cost \$200.00 per hour	Soakage Tests	\$204.00
Consent - Stand Alone System	\$184.00 Flat Fee and \$200.00 per hour	Receiving and Checking Building Warrant of Fitness	
BCA Accreditation Levy	\$56.00	On or before due date , plus	\$90.00
Inspection Fee (2 Inspections)	\$410.00	for 3 systems or less	\$40.00
Code Compliance Certificate	\$51.00 Flat Fee and \$200.00 per hour	additional systems in excess of 3	\$15.00 for each
		After due date, plus	\$180.00
		for 3 systems or less	\$40.00
		additional systems in excess of 3	\$15.00 for each
		Certificate of Public Use	\$256.00 Flat fee and \$200.00 per hour
		Certificate of Acceptance	\$511.00 Flat Fee and \$200.00 per hour
		Compliance Schedules	\$286.00
		Duplicate Schedules	\$143.00
		Amendment to Compliance Schedule	\$92.00
		Preparation of Certificates for Lodgement	\$358.00
		Preparation of Sec 37 Certificate	\$153.00
		Receipt and checking of Schedule 1 advice	\$123.00
		Notices to Fix	\$256.00 Flat fee and \$200.00 per hour
		Additional Inspections	\$205.00
		Application for PIM only	
		Residential	\$75.00 flat fee and 200.00/hour
		Commercial/Industrial	\$125.00 and 200.00/hour
		Stock Underpass	Levies Only
		Solar water heating installations	Levies Only
		Where any building charge is inadequate to enable the recovery of the actual and reasonable costs, a further charge may be payable.	
		Amusement Devices	
		For one device, for the first seven days of proposed operation or part thereof.	\$11.50
		For each additional device operated by the same owner, for the first seven days or part thereof.	\$2.30
		For each device, (for each further period of seven days or part thereof.)	\$1.12
		Class 4 Gaming	
		Class 4 Gambling Venue	\$287.50
Commercial/Industrial/Multi Unit Development			
Project Information Memorandum	At cost \$200.00 per hour		
Compliance Check	\$61.00		
Consent	\$664.00 Flat Fee and \$200.00 per hour		
BCA Accreditation Levy	\$56.00		
Inspection Fee	\$1,640.00		
Building Consent Amendment	\$123.00 Flat fee and \$200.00 per hour		
Extension of time for exercise of building consent	\$123.00		
Extension if time for obtaining CCC	\$123.00		
Building Consent Holding fee (Not uplifted within 10 working days)	\$72.00		
Road Damage Deposit - Refundable deposit	\$716.00		
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 \$2.01 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.			
Demolition			
Consent	\$123.00 Flat Fee and \$200.00 per hour		
Inspection Fee (where necessary)	\$225.00 Flat fee and \$200.00 per hour		

Sale and Supply of Alcohol

On, Off or Club Licence

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

In addition an annual fee is payable which will be due on the anniversary date of the licence.

Cost/Risk Rating	Fees Category	Application fee \$ inc GST	Annual Fee \$ inc GST
0-2	Very Low	\$368.00	\$161.00
3-5	Low	\$609.50	\$391.00
6-15	Medium	\$816.50	\$632.50
16-25	High	\$1,035.00	\$1035.00
26 plus	Very High	\$1437.50	\$1437.50

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

Latest alcohol sales time allowed for premises

Type of Premises	Latest trading time allowed (during 24 hour period)	Weighting
Premises for which an on-licence or club-licence is held or sought	2.00 am or earlier	0
	Between 2.01 and 3.00 am	3
	Any time after 3.00 am	5
Premises for which an off-licence is held or sought (other than remote sales)	10.00 pm or earlier	0
	Any time after 10pm	3
Remote sales premises	Not applicable	0

Type of premises

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

Enforcement holdings

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

Definitions for types of premises

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

Other Licence Fees

Type	Description of activity	Application fee \$ incl GST
Temporary Authority	Fee payable to the territorial authority under s.136(2) of the Act for a temporary authority to carry on the sale and supply of alcohol	\$296.70
Temporary Licence	Fee payable to the territorial authority by a person applying under section 74 of the Act to sell alcohol pursuant to a licence from premises other than the premises to which the licence relates	\$296.70

Sale and Supply of Alcohol		
Permanent Club Charter	Annual fee payable to the territorial authority in which the club's premises are situated by the holder of a permanent club charter as described in section 414 of the Act.	\$632.50
Extract from register	Fee payable to a licensing committee under section 66(2) of the Act for an extract from a register.	\$57.50
	Fee payable to ARLA under section 65(2) of the Act for an extract from a register.	\$57.50
Appeals	Fee payable to ARLA under section 154 of the Act (against a decision of a licensing committee)	\$517.50
	Fee payable to ARLA under section 81 of the Act (against a local alcohol policy)	\$517.50
Manager's Certificate	New or Renewal	\$316.20

Special Licences

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

Large event	Means an event that the territorial authority believes on reasonable grounds will have patronage of more than 400 people.
Medium event	Means an event that the territorial authority believes on reasonable grounds will have patronage of between 100 and 400 people.
Small event	Means an event that the territorial authority believes on reasonable grounds will have patronage of fewer than 100 people.

Class	Issued in respect of	Application fee \$ inc GST
1	1 large event: More than 3 medium events: More than 12 small events	\$575.00
2	3 to 12 small events: 1 to 3 medium events	\$207.00
3	1 or 2 small events	\$63.20

Operations

Water Supply Connections

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

Sewerage & Stormwater Connections

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

Vehicle Crossings

Actual and reasonable cost recovery relating to the installation of vehicle crossing.

Sewerage Supply

Trade Wastes - charges are levied separately according to waste volume and utilisation of sewerage system. Minimum fee of \$500 per annum

Operations

Water supply annual charges

Hokitika/Kaniere Water Supply	Commercial metered supply per cubic metre \$1.30
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Council reserves the right to negotiate metered charges with significant users.

Treated Supplies—Rural Towns Fox Glacier/ Franz Josef/Whataroa/ Harihari	Commercial metered supply per cubic metre \$1.07
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Property Rentals

Council property rentals are regularly reviewed to ensure they are set at fair market value.

Temporary Road Closures

Non refundable application fee	\$100.00
Additional Information request (from applicant)	\$100 per hour
Public Notification on approval	At cost
Management of temporary road closure	At cost
Call Out / Audit of Traffic Management Plan	\$225.00 per hour
Not for Profit Organisations	Exempt.

Refuse Site Gate Fees

Hokitika Transfer Station

General Waste	
Per tonne	\$475.00
60L bag	\$4.00
Green Waste	
Green Waste per tonne	\$46.00
60L bag Green Waste uncompacted	\$0.50
Accepted Recyclable Items*	Free

Non Weighbridge Sites

Uncompacted General Waste	
Per Cubic Metre small loads < 0.5m ³	\$65.00
Per Cubic Metre large loads > 0.5m ³	\$95.00
60L bag	\$4.00
120L Wheelie Bin	\$8.00
240L Wheelie Bin	\$16.00
Small Trailer /Ute (0.68m ³)	\$65.00
Medium Trailer (0.91m ³)	\$90.00
Cage or Large Trailer (2.7m ³)	\$260.00
Accepted Recyclable Items*	Free
Uncompacted Green Waste	
Per Cubic Metre	\$10.00
60L bag	\$0.50

Refuse Site Gate Fees	
Small Trailer /Ute (0.68m ³)	\$6.00
Medium Trailer (0.91m ³)	\$10.00
All Sites	
Other Items	
Whiteware (Fridges must be degassed,per item)	\$10.00
Tyres (Based on average weight of 7.5kg, per item)	\$3.50
Cars Prepared (Conditions apply, per item)	\$45.00

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

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.

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

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

*Accepted Recycle Items: only colour sorted glass will be accepted free of charge, all unsorted glass will be charged at the general waste rate.

Jackson Bay Wharf Charges (Please note prices exclude GST)

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

Annual Charge:

Vessels over 13.7 metres (45 feet)	\$4,000.00
Vessels between 9.1 metres and 13.7 metres (30-45 feet)	\$1,500.00
Vessels up to 9.1 metres (30 feet)	\$1,000.00
Casual users landing tuna (per tonne)	\$23.00

Other Vessels using the Jackson Bay Wharf (not discharging) must pay a daily charge (24 hours) as below

Vessels over 13.7 metres (45 feet)	\$250.00
Vessels between 9.1 metres and 13.7 metres (30-45 feet)	\$200.00
Vessels up to 9.1 metres (30 feet)	\$100.00

Email: management@westlanddistrictproperty.co.nz

Phone: Westland District Property Ltd (03) 755 8497

Hokitika Swimming Pool

Single Admission

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

Hokitika Swimming Pool	
Spectator	Free
Concession Ticket - 10 Swims	
Adult	\$40.00
Senior Citizen (60+)	\$32.00
Child at school	\$24.00
Pre Schooler	\$12.00
Pre Schooler and Parent	\$24.00
Family (2 adults / 2 children)	

Season Ticket

Adult	\$280.00
Senior Citizen (60+)	\$224.00
Child at school	\$168.00

More information and fees explanation and conditions

Email: management@westlanddistrictproperty.co.nz

Phone: Westland District Property Ltd (03) 755 8497

Baches on Unformed Legal Roads

Annual Site Fee	\$2,050.00
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More information and fees explanation and conditions

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Phone: Westland District Property Ltd (03) 755 8497



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